

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 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
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) <u>D</u> ☐ 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 SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 010
1c	Effective date of plan 11/01/2020
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 BLVD HONOLULU, HI 96814
2b	Employer Identification Number (EIN) 99-0332532
2c	Plan Sponsor's telephone number 800-373-1955
2d	Business code (see instructions) 488100

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			
	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	Filed with authorized/valid electronic signature.	10/15/2025	SUZANNE CHOULJIAN
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	3b Administrator's EIN 99-0332532																						
	3c Administrator's telephone number 800-373-1955																						
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																						
5 Total number of participants at the beginning of the plan year	5 2228																						
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="height: 20px;"></td></tr> <tr><td style="width: 15%;">6a(1)</td><td style="text-align: right;">1505</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">1950</td></tr> <tr><td>6b</td><td style="text-align: right;">0</td></tr> <tr><td>6c</td><td style="text-align: right;">703</td></tr> <tr><td>6d</td><td style="text-align: right;">2653</td></tr> <tr><td>6e</td><td style="text-align: right;">0</td></tr> <tr><td>6f</td><td style="text-align: right;">2653</td></tr> <tr><td>6g(1)</td><td style="text-align: right;">1320</td></tr> <tr><td>6g(2)</td><td style="text-align: right;">1755</td></tr> <tr><td>6h</td><td></td></tr> </table>			6a(1)	1505	6a(2)	1950	6b	0	6c	703	6d	2653	6e	0	6f	2653	6g(1)	1320	6g(2)	1755	6h	
6a(1)	1505																						
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6b	0																						
6c	703																						
6d	2653																						
6e	0																						
6f	2653																						
6g(1)	1320																						
6g(2)	1755																						
6h																							
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 2H 2K 2T 3D																							
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:																							

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) ☒ DCG (Individual Plan Information) – Number Attached <u>54</u> (5) ☐ MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) – Number Attached _____ (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 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
		2024
		This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 010
C Plan sponsor's name as shown on line 2a of Form 5500 ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) 99-0332532

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

☒

No
- b

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

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

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

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

SALVIC 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	275256	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SLAVIC MUTUAL FUND MANAGMENT CORP

59-2749576

(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?
28 51	PORTFOLIO MGMT	85428	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	84087	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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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
		2024
		This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 010
C Plan sponsor's name as shown on line 2a of Form 5500 ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) 99-0332532

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)	61265	416169
(2) Participant contributions.....	1b(2)	219163	276264
(3) Other	1b(3)	7866	14023
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)	580630	906953
(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)	73978012	100605674
(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	74846936	102219083
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	74846936	102219083

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)	3870891	
(B) Participants	2a(1)(B)	6100648	
(C) Others (including rollovers)	2a(1)(C)	395862	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		10367401
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)	50629	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		50629
(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)	2875468	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2875468
(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)		8412741
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		21706239

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4884617	
(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)		4884617
f Corrective distributions (see instructions)	2f		64336
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)	275256	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	169514	
(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)		444770
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5393723

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		16312516
l Transfers of assets:			
(1) To this plan	2l(1)		12164107
(2) From this plan	2l(2)		1104476

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:

(2) EIN:

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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
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.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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)
ALTRES 401(K) RETIREMENT PLAN	99-0338459	333

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 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024					
A Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN				B Three-digit plan number (PN) ▶ 010	
C Plan sponsor's name as shown on line 2a of Form 5500 ALTRES GLOBAL BUSINESS SERVICES, INC.				D Employer Identification Number (EIN) 99-0332532	
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) 2024 v. 240311	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

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

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

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

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO ANTHONY WALSH, LLC	1b Three-digit plan number (PN) 006
	1c Effective date of plan 04/08/2021
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) ANTHONY WALSH, LLC 1708 MAHINA LOOP HONOLULU, HI 96819	2b Employer Identification Number (EIN) 47-4655786
	2c Plan sponsor's telephone number 808-729-2660
	2d Business code 713900
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 1
b Total number of participants as of the end of the plan year	5b 1
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 0
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 1
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 1
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	2757	3047
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	2757	3047

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	0
d	Other income (loss)	7d	356
e	Total Income (add lines 7c and 7d)	7e	356
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	66
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	66
l	Net income (loss) (subtract line 7k from line 7e)	7l	290
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO AVIATION CONCEPTS INC.	1b Three-digit plan number (PN) 003
	1c Effective date of plan 11/01/2020
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) AVIATION CONCEPTS INC. 55 MERCHANT STREET SUITE 2800 HONOLULU, HI 96813	2b Employer Identification Number (EIN) 85-2609015
	2c Plan sponsor's telephone number 808-913-0550
	2d Business code 488100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 3
b Total number of participants as of the end of the plan year	5b 3
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 0
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 3
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 3
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	142595	159175
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	142595	159175

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	0
d	Other income (loss)	7d	18143
e	Total Income (add lines 7c and 7d)	7e	18143
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1563
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1563
l	Net income (loss) (subtract line 7k from line 7e)	7l	16580
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO BA-LE, INC. DBA LA TOUR BAKEHOUSE	1b Three-digit plan number (PN) 007
	1c Effective date of plan 01/01/2021
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) BA-LE, INC. DBA LA TOUR BAKEHOUSE 888 N. NIMITZ HWY HONOLULU, HI 96817	2b Employer Identification Number (EIN) 99-0351906
	2c Plan sponsor's telephone number 808-847-4600
	2d Business code 311800
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 125
b Total number of participants as of the end of the plan year	5b 127
c(1) Total number of active participants at the beginning of the plan year	5c(1) 66
c(2) Total number of active participants at the end of the plan year.....	5c(2) 109
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 111
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 69
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	1601655	2067082
	(1) Participant loans	6a(1)		11338
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	1601655	2067082

7a			Amount
Contributions received or receivable in cash from			
	(1) Employers	7a(1)	145169
	(2) Participants	7a(2)	208098
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	353267
d	Other income (loss)	7d	183814
e	Total Income (add lines 7c and 7d)	7e	537081
f	Benefit payment and payments to provide benefits	7f	56080
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	15574
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	71654
l	Net income (loss) (subtract line 7k from line 7e)	7l	465427
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO BC RESTAURANT OPERATOR INC.	1b Three-digit plan number (PN) 043
	1c Effective date of plan 11/15/2023
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) BC RESTAURANT OPERATOR, INC. ONE BAY CLUB PLACE LAHAINA, HI 96761	2b Employer Identification Number (EIN) 20-1080201
	2c Plan sponsor's telephone number 808-669-6400
	2d Business code 722300
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 120
b Total number of participants as of the end of the plan year	5b 98
c(1) Total number of active participants at the beginning of the plan year	5c(1) 58
c(2) Total number of active participants at the end of the plan year.....	5c(2) 76
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 85
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 83
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	65042	1624914
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	65042	1624914

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	80000
	(2) Participants	7a(2)	357130
	(3) Others (including rollovers)	7a(3)	1480
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	438610
d	Other income (loss)	7d	37185
e	Total Income (add lines 7c and 7d)	7e	475795
f	Benefit payment and payments to provide benefits	7f	9937
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	4883
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	14820
l	Net income (loss) (subtract line 7k from line 7e)	7l	460975
m	Transfers of assets		
	(1) To this plan	7m(1)	1098897
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO BLUE KNIGHT SERVICES HAWAII, INC.	1b Three-digit plan number (PN) 048
	1c Effective date of plan 05/01/2024
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) BLUE KNIGHT SERVICES HAWAII, INC. 4-484 KUHIO HIGHWAY SUITE 416 KAPAA, HI 96746	2b Employer Identification Number (EIN) 35-2460652
	2c Plan sponsor's telephone number 808-822-5665
	2d Business code 561600
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 60
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 27
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 60
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	61631
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	61631

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	8128
	(2) Participants	7a(2)	8128
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	16256
d	Other income (loss)	7d	-972
e	Total Income (add lines 7c and 7d)	7e	15284
f	Benefit payment and payments to provide benefits	7f	15
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1564
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1579
l	Net income (loss) (subtract line 7k from line 7e)	7l	13705
m	Transfers of assets		
	(1) To this plan	7m(1)	47926
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO CHILDREN'S DISCOVERY CENTER	1b Three-digit plan number (PN) 030
	1c Effective date of plan 09/01/2022
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) CHILDREN'S DISCOVERY CENTER 111 OHE STREET HONOLULU, HI 96813	2b Employer Identification Number (EIN) 99-0241632
	2c Plan sponsor's telephone number 808-524-5437
	2d Business code 624410
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 19
b Total number of participants as of the end of the plan year	5b 21
c(1) Total number of active participants at the beginning of the plan year	5c(1) 15
c(2) Total number of active participants at the end of the plan year.....	5c(2) 20
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 17
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 16
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	95867	171993
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	95867	171993

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	53159
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	53159
d	Other income (loss)	7d	24815
e	Total Income (add lines 7c and 7d)	7e	77974
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1848
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1848
l	Net income (loss) (subtract line 7k from line 7e)	7l	76126
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO CONTEMPORARY RESTAURANT CORPORATION	1b Three-digit plan number (PN) 028
	1c Effective date of plan 05/01/2022
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) CONTEMPORARY RESTAURANT CORPORATION 65-1227A OPELO ROAD KAMUELA, HI 96743	2b Employer Identification Number (EIN) 99-0263289
	2c Plan sponsor's telephone number 808-885-6822
	2d Business code 722300
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 104
b Total number of participants as of the end of the plan year	5b 72
c(1) Total number of active participants at the beginning of the plan year	5c(1) 37
c(2) Total number of active participants at the end of the plan year.....	5c(2) 39
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 47
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 67
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	1550209	865611
	(1) Participant loans	6a(1)	299	4087
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	1550209	865611

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	70000
	(2) Participants	7a(2)	162051
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	232051
d	Other income (loss)	7d	223002
e	Total Income (add lines 7c and 7d)	7e	455053
f	Benefit payment and payments to provide benefits	7f	16228
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	20487
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	36715
l	Net income (loss) (subtract line 7k from line 7e)	7l	418338
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	1102936

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO DOLPHIN QUEST, INC. & PARTICIPATING EMPLOYERS	1b Three-digit plan number (PN) 020
	1c Effective date of plan 01/01/2021
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) DOLPHIN QUEST, INC. & PARTICIPATING EMPLOYERS 5000 KAHALA AVE HONOLULU, HI 96816	2b Employer Identification Number (EIN) 86-0626444
	2c Plan sponsor's telephone number 808-739-8918
	2d Business code 713900
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 102
b Total number of participants as of the end of the plan year	5b 113
c(1) Total number of active participants at the beginning of the plan year	5c(1) 50
c(2) Total number of active participants at the end of the plan year.....	5c(2) 50
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 83
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 113
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	3942389	4874054
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	3942389	4874054

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	191299
	(2) Participants	7a(2)	273266
	(3) Others (including rollovers)	7a(3)	4750
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	469315
d	Other income (loss)	7d	551903
e	Total Income (add lines 7c and 7d)	7e	1021218
f	Benefit payment and payments to provide benefits	7f	65648
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	23905
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	89553
l	Net income (loss) (subtract line 7k from line 7e)	7l	931665
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO ELLCO, INC.	1b Three-digit plan number (PN) 008
	1c Effective date of plan 01/01/2021
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) ELCCO, INC. PO BOX 1583 KAHULUI, HI 96733	2b Employer Identification Number (EIN) 27-1305976
	2c Plan sponsor's telephone number 808-877-7344
	2d Business code 238210
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 96
b Total number of participants as of the end of the plan year	5b 112
c(1) Total number of active participants at the beginning of the plan year	5c(1) 69
c(2) Total number of active participants at the end of the plan year.....	5c(2) 72
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 92
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 109
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	3838365	5195117
	(1) Participant loans	6a(1)	235033	192261
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	3838365	5195117

7a			Amount
Contributions received or receivable in cash from			
	(1) Employers	7a(1)	595105
	(2) Participants	7a(2)	420840
	(3) Others (including rollovers)	7a(3)	18768
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	1034713
d	Other income (loss)	7d	549851
e	Total Income (add lines 7c and 7d)	7e	1584564
f	Benefit payment and payments to provide benefits	7f	187325
g	Corrective distributions (see instructions)	7g	15722
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	24767
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	227814
l	Net income (loss) (subtract line 7k from line 7e)	7l	1356750
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO ERIK JUL PSYD, LLC	1b Three-digit plan number (PN) 027
	1c Effective date of plan 01/01/2022
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) ERIK JUL PSYD, LLC 99-128 AIEA HEIGHTS DRIVE #109 AIEA, HI 96701	2b Employer Identification Number (EIN) 87-1862125
	2c Plan sponsor's telephone number 808-425-0106
	2d Business code 621330
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 1
b Total number of participants as of the end of the plan year	5b 1
c(1) Total number of active participants at the beginning of the plan year	5c(1) 1
c(2) Total number of active participants at the end of the plan year.....	5c(2) 1
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 1
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 1
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	1585	2407
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	1585	2407

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	600
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	600
d	Other income (loss)	7d	285
e	Total Income (add lines 7c and 7d)	7e	885
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	63
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	63
l	Net income (loss) (subtract line 7k from line 7e)	7l	822
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO GLOBAL AG SERVICES INC.	1b Three-digit plan number (PN) 036
	1c Effective date of plan 06/15/2023
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) GLOBAL AG SERVICES INC. 8315 KEKAHA ROAD SUITE G KEKAHA, HI 96752	2b Employer Identification Number (EIN) 71-1013364
	2c Plan sponsor's telephone number 808-337-1213
	2d Business code 115110
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 43
b Total number of participants as of the end of the plan year	5b 46
c(1) Total number of active participants at the beginning of the plan year	5c(1) 39
c(2) Total number of active participants at the end of the plan year.....	5c(2) 36
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 28
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 36
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	157830	277591
	(1) Participant loans	6a(1)		2700
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	157830	277591

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	50746
	(2) Participants	7a(2)	53648
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	104394
d	Other income (loss)	7d	20149
e	Total Income (add lines 7c and 7d)	7e	124543
f	Benefit payment and payments to provide benefits	7f	1022
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	3760
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	4782
l	Net income (loss) (subtract line 7k from line 7e)	7l	119761
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO GOOD LUCK INTERNATIONAL CORPORATION	1b Three-digit plan number (PN) 045
	1c Effective date of plan 01/01/2024
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) GOOD LUCK INTERNATION CORPORATION 2255 KAL'KAUA AVENUE HONOLULU, HI 96815	2b Employer Identification Number (EIN) 71-0955860
	2c Plan sponsor's telephone number 808-931-8355
	2d Business code 812990
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 25
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 25
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 18
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	321400
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	321400

7a			Amount
Contributions received or receivable in cash from			
	(1) Employers	7a(1)	23647
	(2) Participants	7a(2)	57347
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	80994
d	Other income (loss)	7d	24609
e	Total Income (add lines 7c and 7d)	7e	105603
f	Benefit payment and payments to provide benefits	7f	27786
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	2910
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	30696
l	Net income (loss) (subtract line 7k from line 7e)	7l	74907
m	Transfers of assets		
	(1) To this plan	7m(1)	246492
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO GP/RM PRESTRESS, LLC	1b Three-digit plan number (PN) 004
	1c Effective date of plan 01/01/2021
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) GP/RM PRESTRESS, LLC 91-063 MALAKOLE STREET KAPOLEI, HI 96707	2b Employer Identification Number (EIN) 20-3866825
	2c Plan sponsor's telephone number 808-682-6000
	2d Business code 327300
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 72
b Total number of participants as of the end of the plan year	5b 96
c(1) Total number of active participants at the beginning of the plan year	5c(1) 66
c(2) Total number of active participants at the end of the plan year.....	5c(2) 88
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 39
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 29
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	775831	1248436
	(1) Participant loans	6a(1)	35656	35332
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	775831	1248436

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	314339
	(2) Participants	7a(2)	94510
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	408849
d	Other income (loss)	7d	114738
e	Total Income (add lines 7c and 7d)	7e	523587
f	Benefit payment and payments to provide benefits	7f	40618
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	10364
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	50982
l	Net income (loss) (subtract line 7k from line 7e)	7l	472605
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO GUIDE DOGS OF HAWAII	1b Three-digit plan number (PN) 019
	1c Effective date of plan 04/01/2021
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) GUIDE DOGS OF HAWAII 715 SOUTH KING STREET SUITE 110 HONOLULU, HI 96813	2b Employer Identification Number (EIN) 99-0103779
	2c Plan sponsor's telephone number 808-941-1088
	2d Business code 624200
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 6
b Total number of participants as of the end of the plan year	5b 7
c(1) Total number of active participants at the beginning of the plan year	5c(1) 5
c(2) Total number of active participants at the end of the plan year.....	5c(2) 5
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 5
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 6
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	32520	38496
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	32520	38496

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	11291
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	11291
d	Other income (loss)	7d	4550
e	Total Income (add lines 7c and 7d)	7e	15841
f	Benefit payment and payments to provide benefits	7f	9268
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	598
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	9866
l	Net income (loss) (subtract line 7k from line 7e)	7l	5975
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HALE KU'IKE, LLC	1b Three-digit plan number (PN) 018
	1c Effective date of plan 04/15/2021
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) HALE KU'IKE, LLC 95 KAWANANAKOA PLACE HONOLULU, HI 96817	2b Employer Identification Number (EIN) 43-2031150
	2c Plan sponsor's telephone number 808-595-6770
	2d Business code 621498
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 76
b Total number of participants as of the end of the plan year	5b 83
c(1) Total number of active participants at the beginning of the plan year	5c(1) 73
c(2) Total number of active participants at the end of the plan year.....	5c(2) 78
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 24
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 26
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	439112	580838
	(1) Participant loans	6a(1)	7210	8846
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	439112	580838

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	84089
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	84089
d	Other income (loss)	7d	77705
e	Total Income (add lines 7c and 7d)	7e	161794
f	Benefit payment and payments to provide benefits	7f	13892
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	6177
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	20069
l	Net income (loss) (subtract line 7k from line 7e)	7l	141725
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HALE OPIO KAUAI, INC.	1b Three-digit plan number (PN) 025
	1c Effective date of plan 01/01/2022
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) HALE OPIO KAUAI, INC. 2959 UMI STREET LIHUE, HI 96766	2b Employer Identification Number (EIN) 99-0155279
	2c Plan sponsor's telephone number 808-245-2873
	2d Business code 624100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 13
b Total number of participants as of the end of the plan year	5b 15
c(1) Total number of active participants at the beginning of the plan year	5c(1) 13
c(2) Total number of active participants at the end of the plan year.....	5c(2) 15
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 6
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 8
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	79984	128244
	(1) Participant loans	6a(1)	6552	4628
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	79984	128244

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	13189
	(2) Participants	7a(2)	21469
	(3) Others (including rollovers)	7a(3)	29898
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	64556
d	Other income (loss)	7d	8928
e	Total Income (add lines 7c and 7d)	7e	73484
f	Benefit payment and payments to provide benefits	7f	23910
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1314
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	25224
l	Net income (loss) (subtract line 7k from line 7e)	7l	48260
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HAWAII NATURE CENTER, INC	1b Three-digit plan number (PN) 029
	1c Effective date of plan 06/01/2022
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) HAWAII NATURE CENTER, INC. 2131 MAKIKI HEIGHTS DRIVE HONOLULU, HI 96822	2b Employer Identification Number (EIN) 99-0208246
	2c Plan sponsor's telephone number 808-955-0100
	2d Business code 713900
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 10
b Total number of participants as of the end of the plan year	5b 12
c(1) Total number of active participants at the beginning of the plan year	5c(1) 9
c(2) Total number of active participants at the end of the plan year.....	5c(2) 10
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 3
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 4
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	7293	15127
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	7293	15127

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	2050
	(2) Participants	7a(2)	3866
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	5916
d	Other income (loss)	7d	2135
e	Total Income (add lines 7c and 7d)	7e	8051
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	217
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	217
l	Net income (loss) (subtract line 7k from line 7e)	7l	7834
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HAWAII VALUATION LLC	1b Three-digit plan number (PN) 040
	1c Effective date of plan 12/01/2023
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) HAWAII VALUATION LLC 164 KALALAU STREET HONOLULU, HI 96825	2b Employer Identification Number (EIN) 91-2200349
	2c Plan sponsor's telephone number 808-384-0608
	2d Business code 531320
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 2
b Total number of participants as of the end of the plan year	5b 2
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 2
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	471051
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	471051

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	
	(3) Others (including rollovers)	7a(3)	279579
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	279579
d	Other income (loss)	7d	36841
e	Total Income (add lines 7c and 7d)	7e	316420
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	2535
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	2535
l	Net income (loss) (subtract line 7k from line 7e)	7l	313885
m	Transfers of assets		
	(1) To this plan	7m(1)	157165
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2A 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HAWAIIAN HURRICANE GROUP LLC	1b Three-digit plan number (PN) 047
	1c Effective date of plan 03/01/2024
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) HAWAIIAN HURRICANE GROUP LLC 75-5931 WALUA ROAD SUITE 100 KAILUA-KONA, HI 96740	2b Employer Identification Number (EIN) 30-0800500
	2c Plan sponsor's telephone number 808-498-4270
	2d Business code 524210
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 10
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 9
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 10
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	53795
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	53795

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	19313
	(2) Participants	7a(2)	22041
	(3) Others (including rollovers)	7a(3)	10755
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	52109
d	Other income (loss)	7d	2176
e	Total Income (add lines 7c and 7d)	7e	54285
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	490
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	490
l	Net income (loss) (subtract line 7k from line 7e)	7l	53795
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HAWAIIAN ISLAND CREATIONS INC.	1b Three-digit plan number (PN) 023
	1c Effective date of plan 01/01/2021
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) HAWAIIAN ISLAND CREATIONS INC. 348 HAHANI STREET KAILUA, HI 96734	2b Employer Identification Number (EIN) 99-0229353
	2c Plan sponsor's telephone number 808-266-7201
	2d Business code 448140
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 81
b Total number of participants as of the end of the plan year	5b 83
c(1) Total number of active participants at the beginning of the plan year	5c(1) 79
c(2) Total number of active participants at the end of the plan year.....	5c(2) 79
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 30
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 31
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	423356	666247
	(1) Participant loans	6a(1)	3905	3506
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	423356	666247

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	63695
	(2) Participants	7a(2)	106118
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	169813
d	Other income (loss)	7d	79662
e	Total Income (add lines 7c and 7d)	7e	249475
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	6584
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	6584
l	Net income (loss) (subtract line 7k from line 7e)	7l	242891
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HI FINEST INC.	1b Three-digit plan number (PN) 051
	1c Effective date of plan 08/01/2024
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) HI FINEST INC. 91-5431 KAPOLEI PARKWAY SUITE 1114 KAPOLEI, HI 96707	2b Employer Identification Number (EIN) 83-3024537
	2c Plan sponsor's telephone number 808-658-0734
	2d Business code 448190
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 11
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 8
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 11
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	3421
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	3421

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	4119
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	4119
d	Other income (loss)	7d	-13
e	Total Income (add lines 7c and 7d)	7e	4106
f	Benefit payment and payments to provide benefits	7f	198
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	487
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	685
l	Net income (loss) (subtract line 7k from line 7e)	7l	3421
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO HO'OMAU KE OLA	1b Three-digit plan number (PN) 024
	1c Effective date of plan 11/01/2021
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) HO'OMAU KE OLA 85-761 FARRINGTON HIGHWAY WAIANAE, HI 96792	2b Employer Identification Number (EIN) 99-0252827
	2c Plan sponsor's telephone number 808-696-4266
	2d Business code 621420
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 18
b Total number of participants as of the end of the plan year	5b 16
c(1) Total number of active participants at the beginning of the plan year	5c(1) 13
c(2) Total number of active participants at the end of the plan year.....	5c(2) 11
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 11
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 10
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	19628	30064
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	19628	30064

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	8423
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	8423
d	Other income (loss)	7d	2690
e	Total Income (add lines 7c and 7d)	7e	11113
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	676
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	676
l	Net income (loss) (subtract line 7k from line 7e)	7l	10437
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO KUBOTA RICE INDUSTRY (HAWAII) INC.	1b Three-digit plan number (PN) 054
	1c Effective date of plan 09/15/2024
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) KUBOTA RICE INDUSTRY (HAWAII) INC. 439 KALIHI STREET HONOLULU, HI 96819	2b Employer Identification Number (EIN) 92-3974345
	2c Plan sponsor's telephone number 808-272-4571
	2d Business code 111100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 4
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 4
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 4
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	6162
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	6162

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	6232
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	6232
d	Other income (loss)	7d	-70
e	Total Income (add lines 7c and 7d)	7e	6162
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	0
l	Net income (loss) (subtract line 7k from line 7e)	7l	6162
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO LA TOUR AH, LLC	1b Three-digit plan number (PN) 009
	1c Effective date of plan 01/01/2021
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) LA TOUR AH, LLC 820 W HING DR. SUTIE 1291 HONOLULU, HI 96821	2b Employer Identification Number (EIN) 35-2526306
	2c Plan sponsor's telephone number 808-697-5007
	2d Business code 561500
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 1
b Total number of participants as of the end of the plan year	5b 1
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 0
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 1
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 1
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	2659	1685
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	2659	1685

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	15
	(2) Participants	7a(2)	104
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	119
d	Other income (loss)	7d	239
e	Total Income (add lines 7c and 7d)	7e	358
f	Benefit payment and payments to provide benefits	7f	1217
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	115
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1332
l	Net income (loss) (subtract line 7k from line 7e)	7l	-974
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO LA TOUR GROUP, LLC DBA LA TOUR CAFE	1b Three-digit plan number (PN) 010
	1c Effective date of plan 01/01/2021
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) LA TOUR GROUP, LLC DBA LA TOUR CAFE 888 N NIMITZ HWY SUITE 101 HONOLULU, HI 96817	2b Employer Identification Number (EIN) 27-1692523
	2c Plan sponsor's telephone number 808-697-5007
	2d Business code 722300
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 31
b Total number of participants as of the end of the plan year	5b 33
c(1) Total number of active participants at the beginning of the plan year	5c(1) 27
c(2) Total number of active participants at the end of the plan year.....	5c(2) 28
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 8
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 8
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	105940	138887
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	105940	138887

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	4019
	(2) Participants	7a(2)	11653
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	15672
d	Other income (loss)	7d	18825
e	Total Income (add lines 7c and 7d)	7e	34497
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1550
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1550
l	Net income (loss) (subtract line 7k from line 7e)	7l	32947
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO LA TOUR KAKAAKO LLC	1b Three-digit plan number (PN) 046
	1c Effective date of plan 02/15/2024
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) LA TOUR KAKAAKO LLC 987 QUEEN STREET N-110 HONOLULU, HI 96814	2b Employer Identification Number (EIN) 88-3074090
	2c Plan sponsor's telephone number 808-697-5007
	2d Business code 445299
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 5
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 5
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 5
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	5601
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	5601

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	2161
	(2) Participants	7a(2)	3464
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	5625
d	Other income (loss)	7d	103
e	Total Income (add lines 7c and 7d)	7e	5728
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	127
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	127
l	Net income (loss) (subtract line 7k from line 7e)	7l	5601
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO LA TOUR PC, LLC	1b Three-digit plan number (PN) 011
	1c Effective date of plan 01/01/2021
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) LA TOUR PC, LLC 1140 KUALA ST SUITE 108 PEARL CITY, HI 96782	2b Employer Identification Number (EIN) 46-2869334
	2c Plan sponsor's telephone number 808-697-5007
	2d Business code 722511
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 15
b Total number of participants as of the end of the plan year	5b 2
c(1) Total number of active participants at the beginning of the plan year	5c(1) 15
c(2) Total number of active participants at the end of the plan year.....	5c(2) 2
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 2
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	16165	18972
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	16165	18972

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	74
	(2) Participants	7a(2)	344
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	418
d	Other income (loss)	7d	2688
e	Total Income (add lines 7c and 7d)	7e	3106
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	299
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	299
l	Net income (loss) (subtract line 7k from line 7e)	7l	2807
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO LANAKILA PACIFIC	1b Three-digit plan number (PN) 049
	1c Effective date of plan 07/01/2024
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) LANAKILA PACIFIC 1809 BACHELOT STREET HONOLULU, HI 96817	2b Employer Identification Number (EIN) 99-0103922
	2c Plan sponsor's telephone number 808-356-8549
	2d Business code 624200
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 190
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 139
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 95
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	4315579
	(1) Participant loans	6a(1)		165617
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	4315579

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	68132
	(2) Participants	7a(2)	198374
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	266506
d	Other income (loss)	7d	-8715
e	Total Income (add lines 7c and 7d)	7e	257791
f	Benefit payment and payments to provide benefits	7f	4746
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	6348
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	11094
l	Net income (loss) (subtract line 7k from line 7e)	7l	246697
m	Transfers of assets		
	(1) To this plan	7m(1)	4068882
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2S 2T 3B 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?	X		50000
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO LAND INC.	1b Three-digit plan number (PN) 026
	1c Effective date of plan 02/15/2022
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) LAND INC. KA'IKENA LOOP WAILUKU, HI 96793	2b Employer Identification Number (EIN) 82-2270165
	2c Plan sponsor's telephone number 808-870-0966
	2d Business code 115310
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 2
b Total number of participants as of the end of the plan year	5b 2
c(1) Total number of active participants at the beginning of the plan year	5c(1) 2
c(2) Total number of active participants at the end of the plan year.....	5c(2) 2
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 2
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	20690	23654
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	20690	23654

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	0
d	Other income (loss)	7d	3321
e	Total Income (add lines 7c and 7d)	7e	3321
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	356
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	356
l	Net income (loss) (subtract line 7k from line 7e)	7l	2965
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO LOCAL MOTION, INC.	1b Three-digit plan number (PN) 012
	1c Effective date of plan 01/01/2021
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) LOCAL MOTION, INC. 870 KAWAIAHAO STREET HONOLULU, HI 96813	2b Employer Identification Number (EIN) 99-0188914
	2c Plan sponsor's telephone number 808-526-4760
	2d Business code 451110
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 34
b Total number of participants as of the end of the plan year	5b 38
c(1) Total number of active participants at the beginning of the plan year	5c(1) 26
c(2) Total number of active participants at the end of the plan year.....	5c(2) 32
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 15
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 13
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	1100710	717936
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	1100710	717936

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	24374
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	24374
d	Other income (loss)	7d	139331
e	Total Income (add lines 7c and 7d)	7e	163705
f	Benefit payment and payments to provide benefits	7f	538138
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	8343
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	546481
l	Net income (loss) (subtract line 7k from line 7e)	7l	-382776
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☒ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO MAUI CONCIERGE SERVICE, INC.	1b Three-digit plan number (PN) 017
	1c Effective date of plan 04/01/2021
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) MAUI CONCIERGE SERVICE, INC. 700 VILLAGE ROAD LAHAINA, HI 96761	2b Employer Identification Number (EIN) 26-3007980
	2c Plan sponsor's telephone number 808-419-0902
	2d Business code 721110
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 45
b Total number of participants as of the end of the plan year	5b 0
c(1) Total number of active participants at the beginning of the plan year	5c(1) 44
c(2) Total number of active participants at the end of the plan year.....	5c(2) 0
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 1
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 0
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	1057	0
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	1057	0

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	418
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	418
d	Other income (loss)	7d	115
e	Total Income (add lines 7c and 7d)	7e	533
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	50
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	50
l	Net income (loss) (subtract line 7k from line 7e)	7l	483
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	1540

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO MAUI HUI MALAMA	1b Three-digit plan number (PN) 013
	1c Effective date of plan 01/01/2021
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) MAUI HUI MALAMA 375 MAHALANI STREET WAILUKU, HI 96793	2b Employer Identification Number (EIN) 99-0153863
	2c Plan sponsor's telephone number 808-244-5911
	2d Business code 611000
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 5
b Total number of participants as of the end of the plan year	5b 4
c(1) Total number of active participants at the beginning of the plan year	5c(1) 5
c(2) Total number of active participants at the end of the plan year.....	5c(2) 4
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 2
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	73396	110892
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	73396	110892

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	4786
	(2) Participants	7a(2)	21995
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	26781
d	Other income (loss)	7d	11888
e	Total Income (add lines 7c and 7d)	7e	38669
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1174
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1174
l	Net income (loss) (subtract line 7k from line 7e)	7l	37495
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO MHW LLC	1b Three-digit plan number (PN) 041
	1c Effective date of plan 11/15/2023
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) MHW LLC 1108 AUAHI STREET HONOLULU, HI 96814	2b Employer Identification Number (EIN) 38-4040127
	2c Plan sponsor's telephone number 808-669-6400
	2d Business code 312110
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 130
b Total number of participants as of the end of the plan year	5b 57
c(1) Total number of active participants at the beginning of the plan year	5c(1) 37
c(2) Total number of active participants at the end of the plan year.....	5c(2) 41
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 40
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 47
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	117314	241343
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	117314	241343

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	14000
	(2) Participants	7a(2)	94115
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	108115
d	Other income (loss)	7d	21451
e	Total Income (add lines 7c and 7d)	7e	129566
f	Benefit payment and payments to provide benefits	7f	3178
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	3096
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	6274
l	Net income (loss) (subtract line 7k from line 7e)	7l	123292
m	Transfers of assets		
	(1) To this plan	7m(1)	737
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO MK VENTURES LLC	1b Three-digit plan number (PN) 042
	1c Effective date of plan 11/15/2023
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) MK VENTURES LLC 2829 ALA KALANIKAUMAKA STREET #2 KOLOA, HI 96756	2b Employer Identification Number (EIN) 26-0635227
	2c Plan sponsor's telephone number 808-669-6400
	2d Business code 312110
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 67
b Total number of participants as of the end of the plan year	5b 31
c(1) Total number of active participants at the beginning of the plan year	5c(1) 25
c(2) Total number of active participants at the end of the plan year.....	5c(2) 23
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 24
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 27
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	197127	348923
	(1) Participant loans	6a(1)		35651
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	197127	348923

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	20000
	(2) Participants	7a(2)	100049
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	120049
d	Other income (loss)	7d	31804
e	Total Income (add lines 7c and 7d)	7e	151853
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	3358
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	3358
l	Net income (loss) (subtract line 7k from line 7e)	7l	148495
m	Transfers of assets		
	(1) To this plan	7m(1)	3302
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO NASCIMENTO, INC.	1b Three-digit plan number (PN) 052
	1c Effective date of plan 09/01/2024
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) NASCIMENTO, INC. 151 EAST HIND DRIVE HONOLULU, HI 96821	2b Employer Identification Number (EIN) 99-0339136
	2c Plan sponsor's telephone number 808-478-4130
	2d Business code 445299
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 19
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 15
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 18
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	6923
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	6923

7a			Amount
Contributions received or receivable in cash from			
	(1) Employers	7a(1)	3451
	(2) Participants	7a(2)	3825
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	7276
d	Other income (loss)	7d	-69
e	Total Income (add lines 7c and 7d)	7e	7207
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	284
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	284
l	Net income (loss) (subtract line 7k from line 7e)	7l	6923
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO OSTION LLC	1b Three-digit plan number (PN) 039
	1c Effective date of plan 09/01/2023
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) OSTION LLC 841 BISHOP STREET STE 1620 HONOLULU, HI 96813	2b Employer Identification Number (EIN) 84-4024865
	2c Plan sponsor's telephone number 808-546-1001
	2d Business code 541519
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 4
b Total number of participants as of the end of the plan year	5b 5
c(1) Total number of active participants at the beginning of the plan year	5c(1) 2
c(2) Total number of active participants at the end of the plan year.....	5c(2) 2
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 4
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 5
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	2756	9053
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	2756	9053

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	5992
	(2) Participants	7a(2)	
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	5992
d	Other income (loss)	7d	544
e	Total Income (add lines 7c and 7d)	7e	6536
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	238
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	238
l	Net income (loss) (subtract line 7k from line 7e)	7l	6298
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PACIFIC AMERICAN FOUNDATION	1b Three-digit plan number (PN) 021
	1c Effective date of plan 07/01/2021
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) PACIFIC AMERICAN FOUNDATION 45-285 KANE'OHE BAY DRIVE #102 KANOHE, HI 96744	2b Employer Identification Number (EIN) 54-1696134
	2c Plan sponsor's telephone number 808-664-3207
	2d Business code 813000
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 27
b Total number of participants as of the end of the plan year	5b 29
c(1) Total number of active participants at the beginning of the plan year	5c(1) 27
c(2) Total number of active participants at the end of the plan year.....	5c(2) 28
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 7
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 9
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	232208	360323
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	232208	360323

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	113790
	(2) Participants	7a(2)	117759
	(3) Others (including rollovers)	7a(3)	6846
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	238395
d	Other income (loss)	7d	39012
e	Total Income (add lines 7c and 7d)	7e	277407
f	Benefit payment and payments to provide benefits	7f	97259
g	Corrective distributions (see instructions)	7g	48614
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	3421
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	149294
l	Net income (loss) (subtract line 7k from line 7e)	7l	128113
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PACIFIC ANESTHESIA, INC.	1b Three-digit plan number (PN) 014
	1c Effective date of plan 01/01/2021
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) PACIFIC ANESTHESIA, INC. 321 N. KUAKINI STREET SUITE 306 HONOLULU, HI 96817	2b Employer Identification Number (EIN) 01-0961453
	2c Plan sponsor's telephone number 808-792-9884
	2d Business code 621111
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 76
b Total number of participants as of the end of the plan year	5b 83
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 1
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 76
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 83
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	39632297	47847093
	(1) Participant loans	6a(1)	73673	59634
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	39632297	47847093

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	1395443
	(2) Participants	7a(2)	1140657
	(3) Others (including rollovers)	7a(3)	21261
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	2557361
d	Other income (loss)	7d	6116584
e	Total Income (add lines 7c and 7d)	7e	8673945
f	Benefit payment and payments to provide benefits	7f	308730
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	150420
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	459150
l	Net income (loss) (subtract line 7k from line 7e)	7l	8214795
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PACIFICBASIN COMMUNICATIONS, LLC	1b Three-digit plan number (PN) 050
	1c Effective date of plan 07/01/2024
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) PACIFICBASIN COMMUNICATIONS, LLC 1000 BISHOP STREET SUITE 202 HONOLULU, HI 96813	2b Employer Identification Number (EIN) 99-0351467
	2c Plan sponsor's telephone number 808-534-7555
	2d Business code 517000
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 59
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 33
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 49
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	2166179
	(1) Participant loans	6a(1)		18054
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	2166179

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	75697
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	75697
d	Other income (loss)	7d	-26274
e	Total Income (add lines 7c and 7d)	7e	49423
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	884
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	884
l	Net income (loss) (subtract line 7k from line 7e)	7l	48539
m	Transfers of assets		
	(1) To this plan	7m(1)	2117639
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PALAMA HOLDINGS LLC	1b Three-digit plan number (PN) 016
	1c Effective date of plan 01/01/2021
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) PALAMA HOLDINGS LLC 2029 LAUWILIWILI STREET KAPOLEI, HI 96707	2b Employer Identification Number (EIN) 20-0929593
	2c Plan sponsor's telephone number 808-682-8300
	2d Business code 424400
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 80
b Total number of participants as of the end of the plan year	5b 84
c(1) Total number of active participants at the beginning of the plan year	5c(1) 70
c(2) Total number of active participants at the end of the plan year.....	5c(2) 74
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 38
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 39
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	1234779	1087935
	(1) Participant loans	6a(1)	46409	51379
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	1234779	1087935

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	89730
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	89730
d	Other income (loss)	7d	110200
e	Total Income (add lines 7c and 7d)	7e	199930
f	Benefit payment and payments to provide benefits	7f	334886
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	11887
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	346773
l	Net income (loss) (subtract line 7k from line 7e)	7l	-146843
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PALAMA SETTLEMENT	1b Three-digit plan number (PN) 033
	1c Effective date of plan 01/01/2023
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) PALAMA SETTLEMENT 810 NORTH VINEYARD BOULEVARD HONOLULU, HI 96817	2b Employer Identification Number (EIN) 99-0074140
	2c Plan sponsor's telephone number 808-845-3945
	2d Business code 624100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 44
b Total number of participants as of the end of the plan year	5b 47
c(1) Total number of active participants at the beginning of the plan year	5c(1) 25
c(2) Total number of active participants at the end of the plan year.....	5c(2) 30
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 33
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 34
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	350903	458123
	(1) Participant loans	6a(1)	8837	7345
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	350903	458123

7a		Amount	
Contributions received or receivable in cash from			
(1) Employers	7a(1)	20314	
(2) Participants	7a(2)	60969	
(3) Others (including rollovers)	7a(3)		
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	81283
d	Other income (loss)	7d	35844
e	Total Income (add lines 7c and 7d)	7e	117127
f	Benefit payment and payments to provide benefits	7f	6603
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	5144
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	11747
l	Net income (loss) (subtract line 7k from line 7e)	7l	105380
m	Transfers of assets		
	(1) To this plan	7m(1)	1840
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)			
			X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PINPOINT MARKETING, LLC DBA CAPTAIN BRUCE	1b Three-digit plan number (PN) 038
	1c Effective date of plan 08/01/2023
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) PINPOINT MARKETING, LLC DBA CAPTAIN BRUCE 91-1620 KEONEULA BLVD. EWA BEACH, HI 96706	2b Employer Identification Number (EIN) 20-4854746
	2c Plan sponsor's telephone number 808-853-4343
	2d Business code 541910
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 28
b Total number of participants as of the end of the plan year	5b 37
c(1) Total number of active participants at the beginning of the plan year	5c(1) 25
c(2) Total number of active participants at the end of the plan year.....	5c(2) 29
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 22
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 33
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	107972	168718
	(1) Participant loans	6a(1)	15000	12540
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	107972	168718

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	47392
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	47392
d	Other income (loss)	7d	16481
e	Total Income (add lines 7c and 7d)	7e	63873
f	Benefit payment and payments to provide benefits	7f	522
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	2605
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	3127
l	Net income (loss) (subtract line 7k from line 7e)	7l	60746
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO POP'S INC. DBA POPEYES LOUISIANA KITCHEN	1b Three-digit plan number (PN) 015
	1c Effective date of plan 01/01/2021
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) POP'S INC. DBA POPEYES LOUISIANA KITCHEN 370 KAMEHAMEHA HWY PEARL CITY, HI 96782	2b Employer Identification Number (EIN) 99-0188347
	2c Plan sponsor's telephone number 808-841-6600
	2d Business code 722513
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 148
b Total number of participants as of the end of the plan year	5b 158
c(1) Total number of active participants at the beginning of the plan year	5c(1) 130
c(2) Total number of active participants at the end of the plan year.....	5c(2) 138
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 73
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 78
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	2098403	2608107
	(1) Participant loans	6a(1)	47031	46513
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	2098403	2608107

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	134440
	(2) Participants	7a(2)	217433
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	351873
d	Other income (loss)	7d	263447
e	Total Income (add lines 7c and 7d)	7e	615320
f	Benefit payment and payments to provide benefits	7f	93436
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	15919
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	109355
l	Net income (loss) (subtract line 7k from line 7e)	7l	505965
m	Transfers of assets		
	(1) To this plan	7m(1)	3742
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PRECISION AUTO BODY INC	1b Three-digit plan number (PN) 053
	1c Effective date of plan 10/01/2024
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) PRECISION AUTO BODY INC 900 EHA STREET WAILUKU, HI 96793	2b Employer Identification Number (EIN) 99-0352664
	2c Plan sponsor's telephone number 808-268-7571
	2d Business code 811110
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 11
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 10
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 10
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	20735
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	20735

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	15000
	(2) Participants	7a(2)	5795
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	20795
d	Other income (loss)	7d	-60
e	Total Income (add lines 7c and 7d)	7e	20735
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	0
l	Net income (loss) (subtract line 7k from line 7e)	7l	20735
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO PVT LAND COMPANY, LTD.	1b Three-digit plan number (PN) 035
	1c Effective date of plan 06/15/2023
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) PVT LAND COMPANY, LTD. 87-2020 FARRINGTON HIGHWAY WAIANAE, HI 96792	2b Employer Identification Number (EIN) 99-0278247
	2c Plan sponsor's telephone number 808-668-4561
	2d Business code 237100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 34
b Total number of participants as of the end of the plan year	5b 32
c(1) Total number of active participants at the beginning of the plan year	5c(1) 24
c(2) Total number of active participants at the end of the plan year.....	5c(2) 21
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 34
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 32
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	3299318	2658044
	(1) Participant loans	6a(1)		16611
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	3299318	2658044

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	121970
	(2) Participants	7a(2)	246204
	(3) Others (including rollovers)	7a(3)	2803
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	370977
d	Other income (loss)	7d	280930
e	Total Income (add lines 7c and 7d)	7e	651907
f	Benefit payment and payments to provide benefits	7f	1277642
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	15540
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1293182
l	Net income (loss) (subtract line 7k from line 7e)	7l	-641275
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO REI FOOD SERVICE, LLC	1b Three-digit plan number (PN) 002
	1c Effective date of plan 11/01/2020
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) REI FOOD SERVICE, LLC 98-027 HEKAHA STREET UNIT 3 AIEA, HI 96701	2b Employer Identification Number (EIN) 99-0346642
	2c Plan sponsor's telephone number 808-457-1135
	2d Business code 454390
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 139
b Total number of participants as of the end of the plan year	5b 141
c(1) Total number of active participants at the beginning of the plan year	5c(1) 118
c(2) Total number of active participants at the end of the plan year.....	5c(2) 119
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 58
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 56
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	1123963	1215340
	(1) Participant loans	6a(1)	28589	29653
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	1123963	1215340

7a Contributions received or receivable in cash from			Amount
	(1) Employers	7a(1)	4996
	(2) Participants	7a(2)	70599
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	75595
d	Other income (loss)	7d	126854
e	Total Income (add lines 7c and 7d)	7e	202449
f	Benefit payment and payments to provide benefits	7f	100978
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	10093
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	111071
l	Net income (loss) (subtract line 7k from line 7e)	7l	91378
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO SPECIAL OLYMPICS HAWAII, INC.	1b Three-digit plan number (PN) 031
	1c Effective date of plan 11/01/2022
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) SPECIAL OLYMPICS HAWAII, INC. 91-610 MAUNKAKAPU STREET EWA BEACH, HI 96706	2b Employer Identification Number (EIN) 23-7173957
	2c Plan sponsor's telephone number 808-695-3527
	2d Business code 624100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 15
b Total number of participants as of the end of the plan year	5b 16
c(1) Total number of active participants at the beginning of the plan year	5c(1) 13
c(2) Total number of active participants at the end of the plan year.....	5c(2) 12
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 13
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 12
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	886599	982202
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	886599	982202

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	49419
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	49419
d	Other income (loss)	7d	106700
e	Total Income (add lines 7c and 7d)	7e	156119
f	Benefit payment and payments to provide benefits	7f	52121
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	8395
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	60516
l	Net income (loss) (subtract line 7k from line 7e)	7l	95603
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE ASSOCIATION OF APARTMENT OWNERS OF WAILEA EKAHI	1b Three-digit plan number (PN) 034
	1c Effective date of plan 02/01/2023
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) THE ASSOCIATION OF APARTMENTS OWNERS OF WAILEA EKAHI 3300 WAILEA ALANUI DRIVE APT 18B KIHEI, HI 96753	2b Employer Identification Number (EIN) 99-0297782
	2c Plan sponsor's telephone number 808-879-2770
	2d Business code 531110
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 20
b Total number of participants as of the end of the plan year	5b 17
c(1) Total number of active participants at the beginning of the plan year	5c(1) 19
c(2) Total number of active participants at the end of the plan year.....	5c(2) 14
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 7
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 8
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	55646	80917
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	55646	80917

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	22614
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	22614
d	Other income (loss)	7d	7711
e	Total Income (add lines 7c and 7d)	7e	30325
f	Benefit payment and payments to provide benefits	7f	4018
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1035
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	5053
l	Net income (loss) (subtract line 7k from line 7e)	7l	25272
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.	1b Three-digit plan number (PN) 022
	1c Effective date of plan 07/01/2021
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) THE CARPET SHOPPE, INC. 4478 MALAAI STREET HONOLULU, HI 96818	2b Employer Identification Number (EIN) 99-0153705
	2c Plan sponsor's telephone number 808-832-2000
	2d Business code 442210
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 224
b Total number of participants as of the end of the plan year	5b 223
c(1) Total number of active participants at the beginning of the plan year	5c(1) 124
c(2) Total number of active participants at the end of the plan year.....	5c(2) 111
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 223
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 221
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	10502561	11061636
	(1) Participant loans	6a(1)	72435	156585
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	10502561	11061636

7a			Amount
Contributions received or receivable in cash from			
	(1) Employers	7a(1)	0
	(2) Participants	7a(2)	724462
	(3) Others (including rollovers)	7a(3)	12743
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	737205
d	Other income (loss)	7d	1427573
e	Total Income (add lines 7c and 7d)	7e	2164778
f	Benefit payment and payments to provide benefits	7f	1565023
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	40680
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1605703
l	Net income (loss) (subtract line 7k from line 7e)	7l	559075
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2S 2T 3B 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?	X		500000
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☒ Yes ☐ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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, P.C. (2) EIN: 43-1947695

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE FRIENDS OF IOLANI PALACE	1b Three-digit plan number (PN) 005
	1c Effective date of plan 03/01/2021
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) THE FRIENDS OF IOLANI PALACE PO BOX 2259 HONOLULU, HI 96804	2b Employer Identification Number (EIN) 99-0115665
	2c Plan sponsor's telephone number 808-522-0822
	2d Business code 712100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 38
b Total number of participants as of the end of the plan year	5b 34
c(1) Total number of active participants at the beginning of the plan year	5c(1) 35
c(2) Total number of active participants at the end of the plan year.....	5c(2) 32
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 14
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 13
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	110455	219931
	(1) Participant loans	6a(1)		4473
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	110455	219931

7a			Amount
Contributions received or receivable in cash from			
	(1) Employers	7a(1)	22187
	(2) Participants	7a(2)	82026
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	104213
d	Other income (loss)	7d	17199
e	Total Income (add lines 7c and 7d)	7e	121412
f	Benefit payment and payments to provide benefits	7f	9312
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	2625
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	11937
l	Net income (loss) (subtract line 7k from line 7e)	7l	109475
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☒ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO WAIPAHU WAIKELE PET HOSPITAL, INC.	1b Three-digit plan number (PN) 044
	1c Effective date of plan 01/01/2024
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) WAIPAHU WAIKELE PET HOSPITAL, INC. 94-485 KOAKI STREET WAIPAHU, HI 96797	2b Employer Identification Number (EIN) 45-5145509
	2c Plan sponsor's telephone number 808-671-7387
	2d Business code 541940
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 0
b Total number of participants as of the end of the plan year	5b 141
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 119
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 0
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 90
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	0	5825589
	(1) Participant loans	6a(1)		40200
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	0	5825589

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	259083
	(2) Participants	7a(2)	620492
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	879575
d	Other income (loss)	7d	571984
e	Total Income (add lines 7c and 7d)	7e	1451559
f	Benefit payment and payments to provide benefits	7f	29933
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	13521
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	43454
l	Net income (loss) (subtract line 7k from line 7e)	7l	1408105
m	Transfers of assets		
	(1) To this plan	7m(1)	4417484
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO WING SPIRIT INC.	1b Three-digit plan number (PN) 001
	1c Effective date of plan 11/01/2020
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) WING SPIRIT INC. 55 MERCHANT STREET SUITE 1600 HONOLULU, HI 96813	2b Employer Identification Number (EIN) 83-2357074
	2c Plan sponsor's telephone number 808-913-0550
	2d Business code 488100
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 9
b Total number of participants as of the end of the plan year	5b 9
c(1) Total number of active participants at the beginning of the plan year	5c(1) 0
c(2) Total number of active participants at the end of the plan year.....	5c(2) 0
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 9
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 9
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	78911	88654
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	78911	88654

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	0
d	Other income (loss)	7d	10903
e	Total Income (add lines 7c and 7d)	7e	10903
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	1160
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	1160
l	Net income (loss) (subtract line 7k from line 7e)	7l	9743
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2J 2K 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO YACHTS AROUND THE CORNER, LLC DBA HAIL MARY MARINE HAWAII	1b Three-digit plan number (PN) 037
	1c Effective date of plan 08/01/2023
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) YACHTS AROUND THE CORNER, LLC DBA HAIL MARY MARINE HAWAII 2250 KAL'KAUA AVENUE SUTIE 404-3 HONOLULU, HI 96815	2b Employer Identification Number (EIN) 46-3217151
	2c Plan sponsor's telephone number 808-225-3291
	2d Business code 713900
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 4
b Total number of participants as of the end of the plan year	5b 1
c(1) Total number of active participants at the beginning of the plan year	5c(1) 4
c(2) Total number of active participants at the end of the plan year.....	5c(2) 0
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 2
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 1
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	4925	3426
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	4925	3426

			Amount
7a	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	
	(2) Participants	7a(2)	2907
	(3) Others (including rollovers)	7a(3)	
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	2907
d	Other income (loss)	7d	746
e	Total Income (add lines 7c and 7d)	7e	3653
f	Benefit payment and payments to provide benefits	7f	4946
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	207
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	5153
l	Net income (loss) (subtract line 7k from line 7e)	7l	-1500
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SCHEDULE DCG
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration**Individual Plan Information**This schedule is required to be filed under section 103 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

2024**This Form is Open to Public
Inspection****Part I DCG Information**

A Name of DCG SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 010
C DCG Sponsor's Name (enter here only if different from Name of DCG) ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) for DCG 99-0332532

Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

E This Schedule DCG is for: ☒ a single-employer plan ☐ a collectively-bargained plan
F This Schedule DCG is: ☐ the first Schedule ☐ the final Schedule ☐ an amended Schedule

Part III Basic Individual Plan Information

1a Name of plan SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO ZETTON INC.	1b Three-digit plan number (PN) 032
	1c Effective date of plan 01/01/2023
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) ZETTON INC. 307 LEWERS STREET SUTIE 804 HONOLULU, HI 96815	2b Employer Identification Number (EIN) 26-3638999
	2c Plan sponsor's telephone number 808-926-1101
	2d Business code 722511
3 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Plan sponsor's name c Plan Name	3b EIN
	3d PN
4a Plan administrator's name and address ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BLVD HONOLULU, HI 96814	4b EIN 99-0332532
	4c Administrator's telephone number 800-373-1955
5a Total number of participants at the beginning of the plan year	5a 116
b Total number of participants as of the end of the plan year	5b 126
c(1) Total number of active participants at the beginning of the plan year	5c(1) 115
c(2) Total number of active participants at the end of the plan year.....	5c(2) 122
d(1) Number of participants with account balances as of the beginning of the plan year	5d(1) 26
d(2) Number of participants with account balances as of the end of the plan year.....	5d(2) 36
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e

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

Schedule DCG (2024)
v. 240311

Part IV Financial Information

6 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year
a	Total plan assets	6a	314165	560786
	(1) Participant loans	6a(1)		
b	Total plan liabilities	6b		
c	Net Assets (subtract line 6b from line 6a)	6c	314165	560786

7a			Amount
	Contributions received or receivable in cash from		
	(1) Employers	7a(1)	84358
	(2) Participants	7a(2)	111352
	(3) Others (including rollovers)	7a(3)	6979
b	Noncash contributions	7b	
c	Total Contributions (add lines 7a(1)-(3) and line 7(b))	7c	202689
d	Other income (loss)	7d	48998
e	Total Income (add lines 7c and 7d)	7e	251687
f	Benefit payment and payments to provide benefits	7f	
g	Corrective distributions (see instructions)	7g	
h	Certain deemed distributions of participant loans (see instructions)	7h	
i	Administrative service provider's expense (salaries, fees, commissions)	7i	5066
j	Other expenses	7j	
k	Total expenses (add lines 7f, 7g, 7h, 7i, and 7j)	7k	5066
l	Net income (loss) (subtract line 7k from line 7e)	7l	246621
m	Transfers of assets		
	(1) To this plan	7m(1)	
	(2) From this plan	7m(2)	

Part V Plan Characteristics

8 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2H 2K 2T 3D

Part VI Compliance Questions

		Yes	No	Amount
9a	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.)		X	
b	Were there any nonexempt transactions with any party-in-interest?		X	
c	Has the plan failed to provide any benefit when due under the plan?		X	
d	Was the plan covered by a fidelity bond?		X	
e	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	

10 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)

10a Name of plan(s)	10b EIN(s)	10c PN(s)

11 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

12a 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

12b 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

13 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.

Part VII Accountant Opinion Information for Participating Plans

14 Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☐ Yes ☒ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

a The opinion reflected in the attached report of an IQPA 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: (2) EIN:

**SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN
FBO THE CARPET SHOPPE, INC.**

**FINANCIAL STATEMENTS
December 31, 2024 and 2023 and the
Year Ended December 31, 2024**

**SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN
FBO THE CARPET SHOPPE, INC.**

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Independent Auditors' Report

**To the Plan Administrator
SimplicityHR 401(k) Retirement Savings Plan
FBO The Carpet Shoppe, Inc.**

Opinion

We have audited the financial statements of the SimplicityHR 401(k) Retirement Savings Plan FBO The Carpet Shoppe, Inc. (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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

Auditors' Responsibilities for the Audit of the 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 these 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 audits were 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) as of December 31, 2024, 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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

CBIZ CPAs P.C.

Indianapolis, Indiana
October 14, 2025

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments, at fair value (See Note 3)	\$ 10,874,535	\$ 10,400,246
Receivables		
Notes receivable from participants	156,585	72,435
Participant contributions	28,472	28,859
Other	2,044	1,021
Total Receivables	187,101	102,315
Net Assets Available for Benefits	<u>\$ 11,061,636</u>	<u>\$ 10,502,561</u>

See accompanying notes to financial statements.

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2024

Additions to Net Assets Attributed to:

Interest and dividend income, including loan interest	\$ 345,315
Net appreciation in fair value of investments, including realized gains and losses	1,082,258
Contributions:	
Rollovers	12,743
Participant deferrals	724,462

Total Additions	<u>2,164,778</u>
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Deductions from Net Assets Attributed to:

Benefits paid to participants	1,565,023
Administrative expenses	40,680

Total Deductions	<u>1,605,703</u>
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Net Increase	559,075
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Net Assets Available for Benefits, Beginning of Year	<u>10,502,561</u>
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Net Assets Available for Benefits, End of Year	<u><u>\$ 11,061,636</u></u>
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SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - DESCRIPTION OF PLAN

The following description of the SimplicityHR 401(k) Retirement Savings Plan FBO The Carpet Shoppe, Inc. (the "Plan") provides only general information. Participants should refer to the Plan document or Summary Plan Description for a more complete description of the Plan's provisions, which are available from the Plan administrator.

General

The Plan is an adopting employer of the SimplicityHR 401(k) Retirement Savings Plan covering eligible employees of The Carpet Shoppe, Inc. (the "Company" or "participating employer"). The Plan is a single employer plan sponsored by SimplicityHR (the "Plan Sponsor") and exists for the exclusive benefit of its eligible employees and those employees of participating employers who have elected to adopt the provisions of the Plan. Participants become eligible to participate upon reaching 18 years of age and completing three months of service. The Plan was formed effective July 1, 2021. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to 100% of annual compensation as pre-tax or after-tax contributions, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the Plan, are allowed to make catch-up contributions as defined in the Plan. Participants direct the investment of all contributions into various investment options offered by the Plan.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The automatic deferral percentage will increase by 1% per year up to a maximum of 10% of eligible compensation. The Plan allows the employer to make discretionary matching and non-elective profit-sharing contributions to the Plan. There were no matching or profit-sharing contributions made in 2024. Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

Participant Investment Account Options

The Plan currently offers various mutual funds as investment options for participants. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the participating employer's contributions, (b) Plan earnings and (c) charged with an allocation of administrative expenses. Allocations are based on participant earnings 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.

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are vested immediately in their contributions and actual earnings thereon. Vesting of the participating employer's discretionary contributions plus earnings thereon is based on years of continuous service. Years of service are based upon the elapsed time method with only whole years of service counted for vesting purposes. The vesting schedule is as follows:

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

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All loans are to be repaid over a period not to exceed five years, unless loan proceeds are used to purchase a participant's principal residence. The loans are secured by the balance in the participant's vested account and bear interest at rates which are commensurate with local prevailing rates as determined by the plan administrator. 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. A participant may have no more than two loans outstanding at any time.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. Withdrawals other than for termination are permitted under certain circumstances provided by the Plan.

Forfeited Accounts

At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$2,891 and \$2,741, respectively. These accounts will be used to reduce future employer contributions or offset Plan expenses. No forfeitures were used for the year ended December 31, 2024.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment custodian. See Note 3 for discussion of fair value measurements.

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

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.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of the Plan are paid by the Plan Sponsor or the Company and are not included in the statements of changes in net assets available for benefits. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

NOTE 3 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

The three levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") Accounting Standards Codification (ASU) Topic 820 are described below:

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

Level 3 - Inputs to the valuation methodology are unobservable and significant to measurement.

The asset 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

Assets at Fair Value as of December 31, 2024

	<u>Level 1</u>	<u>Total</u>
Mutual funds	\$ 10,874,535	\$ 10,874,535
Total Assets at Fair Value	<u>\$ 10,874,535</u>	<u>\$ 10,874,535</u>

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Total</u>
Mutual funds	\$ 10,400,246	\$ 10,400,246
Total Assets at Fair Value	<u>\$ 10,400,246</u>	<u>\$ 10,400,246</u>

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 4 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of registered investment companies managed by Slavic Integrated Administration (“third party administrator” or “Slavic”) and held by Mid-Atlantic Trust Company (“custodian” or “Mid-Atlantic”). Mid-Atlantic, under terms of an investment contract, serves as the custodian and holds all the Plan’s investment assets and executes transactions therein. Mid-Atlantic 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 \$40,680 for the year ended December 31, 2024.

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

NOTE 5 - PLAN TERMINATION

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

NOTE 6 - TAX STATUS

The Company has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service dated June 30, 2020, stating that the form of the pre-approved plan document was in compliance with applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since adopting the pre-approved Plan document, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with applicable requirements of the IRC and therefore believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

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 risk. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the statements of net assets available for benefits.

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 8 - SUBSEQUENT EVENTS

On September 25, 2025, The Carpet Shoppe, Inc. notified SimplicityHR that its services will be cancelled effective October 31, 2025. The Company approved for the Plan to be transitioned from Slavic to Empower and operated as a pooled employer plan. No assets have been transferred out of the plan as of the report date.

The Plan has evaluated subsequent events through October 14, 2025, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

SUPPLEMENTAL SCHEDULE

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN THE FBO CARPET SHOPPE, INC.
Plan Number 010, EIN: 99-0332532
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Form 5500, Schedule H, Line 4i
December 31, 2024

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Vanguard Federal Money Market	Mutual Fund	(1)	\$ 349,679
	Vanguard Treasury Money Market	Mutual Fund	(1)	216,598
	American Funds New Perspective R6	Mutual Fund	(1)	90,579
	BlackRock Health Sciences Svc	Mutual Fund	(1)	159,694
	Fidelity 500 Index	Mutual Fund	(1)	393,765
	Fidelity US Bond Index	Mutual Fund	(1)	69,118
	Invesco EQV Asia Pacific Equity Fund CI	Mutual Fund	(1)	6,992
	iShares MSCI EAFE International Index K	Mutual Fund	(1)	204,812
	TIAA-CREF Social Choice Bond Fund	Mutual Fund	(1)	9,150
	Vanguard Consumer Staples Index	Mutual Fund	(1)	229,353
	Vanguard Energy Index Admiral	Mutual Fund	(1)	64,221
	Vanguard Equity Income Admiral	Mutual Fund	(1)	121,149
	Vanguard FTSE Social Index Admiral	Mutual Fund	(1)	90,762
	Vanguard Growth Index Admiral	Mutual Fund	(1)	1,260,394
	Vanguard Information Technology Index Adm.	Mutual Fund	(1)	458,632
	Vanguard Intermediate-Term Bond Index Adm.	Mutual Fund	(1)	555,784
	Vanguard Materials Index Adm	Mutual Fund	(1)	5,061
	Vanguard Mid Cap Growth Index Admiral	Mutual Fund	(1)	89,912
	Vanguard Mid Cap Index Admiral	Mutual Fund	(1)	28,433
	Vanguard Real Estate Index Admiral	Mutual Fund	(1)	98,284
	Vanguard Small Cap Value Index Adm	Mutual Fund	(1)	24,715
	Vanguard Target Retirement 2020	Mutual Fund	(1)	107,790
	Vanguard Target Retirement 2025	Mutual Fund	(1)	557,526
	Vanguard Target Retirement 2030	Mutual Fund	(1)	617,991
	Vanguard Target Retirement 2035	Mutual Fund	(1)	1,405,597
	Vanguard Target Retirement 2040	Mutual Fund	(1)	1,251,470
	Vanguard Target Retirement 2045	Mutual Fund	(1)	130,630
	Vanguard Target Retirement 2050	Mutual Fund	(1)	268,524
	Vanguard Target Retirement 2055	Mutual Fund	(1)	83,096
	Vanguard Target Retirement 2060	Mutual Fund	(1)	124,475
	Vanguard Target Retirement 2065 Inv	Mutual Fund	(1)	37,296
	Vanguard Target Retirement 2070	Mutual Fund	(1)	1,559
	Vanguard Target Retirement Income	Mutual Fund	(1)	734,649
	Vanguard Total Stock Market Index Admiral	Mutual Fund	(1)	176,577
	Vanguard Total Stock Market Index Inst.	Mutual Fund	(1)	787,890
	Vanguard Utilities Index Admiral	Mutual Fund	(1)	62,378
				<u>10,874,535</u>
*	Participant Loans (interest rate range 7.25%-9.50%)			<u>156,585</u>
				<u>\$ 11,031,120</u>

* Party-in-interest as defined by ERISA

(1) Cost information may be omitted for Plan assets which are participant-directed.

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

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN

PLAN # 010

EIN # 99-0332532

(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
	Invesco	ASISX - Invesco EQV Asia Pacific Equity Fund Cl		102,707
	BlackRock	BTMKX - iShares MSCI EAFE International Index K		2,835,636
	Fidelity	FPADX - Fidelity Emerging Markets Index		51,786
	Franklin	FUFRX - Franklin Utilities R6		284,518
	Fidelity	FXAIX - Fidelity 500 Index		8,767,957
	Fidelity	FXNAX - Fidelity US Bond Index		763,793
	Victory	MRIMX - Victory Integrity Mid-Cap Value Fund Cla		486,209
	American Funds	RERGX - American Funds EuroPacific R6		9,694
	American Funds	RNPGX - American Funds New Perspective R6		316,369
	BlackRock	SHISX - BlackRock Health Sciences SVC		602,971
	TIAA-CREF	TSBIX - TIAA-CREF Social Choice Bond Fund		9,753
	Vanguard	VAIPX - Vanguard Inflation Protected Securities		440,372
	Vanguard	VBILX - Vanguard Intermediate-Term Bond Index Ad		6,551,185
	Vanguard	VBTLX - Vanguard Total Bond Market Index Admiral		1,220,481
	Vanguard	VCSAX - Vanguard Consumer Staples Index		3,113,688
	Vanguard	VEIRX - Vanguard Equity Income Admiral		878,505
	Vanguard	VENAX - Vanguard Energy Index Admiral		148,162
	Vanguard	VEUSX - Vanguard European Stock Index Admiral		14,169
	Vanguard	VFFVX - Vanguard Target Retirement 2055		2,349,622
	Vanguard	VFIFX - Vanguard Target Retirement 2050		2,915,911
	Vanguard	VFORX - Vanguard Target Retirement 2040		7,484,085
	Vanguard	VFTAX - Vanguard FTSE Social Index Admiral		423,426
	Vanguard	VGSLX - Vanguard Real Estate Index Admiral		291,637
	Vanguard	VIGAX - Vanguard Growth Index Admiral		3,835,263
	Vanguard	VIMAX - Vanguard Mid Cap Index Admiral		818,887
	Vanguard	VINAX - Vanguard Industrial Index Admiral		26,762
	Vanguard	VITAX - Vanguard Information Technology Index Ad		2,112,426
	Vanguard	VITSX - Vanguard Total Stock Market Index Inst.		10,297,163
	Vanguard	VLXVX - Vanguard Target Retirement 2065 Inv		599,800
	Vanguard	VMFXX - Vanguard Federal Money Market		3,524,561
	Vanguard	VMGMX - Vanguard Mid Cap Growth Index Admiral		257,837
	Vanguard	VMIAX - Vanguard Materials Index Adm		28,456
	Vanguard	VSGAX - Vanguard Small Cap Growth Index Adm		354,934
	Vanguard	VSGDX - Vanguard Short-Term Federal Adm		267,546
	Vanguard	VSIAx - Vanguard Small Cap Value Index Adm		575,723
	Vanguard	VSMAX - Vanguard Small Cap Index Admiral		800,655
	Vanguard	VSVNX - Vanguard Target Retirement 2070		148,058
	Vanguard	VTAPX - Vanguard Short-Term Inf Prot Index Admiral		8,957
	Vanguard	VTHRX - Vanguard Target Retirement 2030		4,053,259
	Vanguard	VTIAX - Vanguard Total Intl Stock Index Admiral		679,081
	Vanguard	VTINX - Vanguard Target Retirement Income		1,524,395
	Vanguard	VTIVX - Vanguard Target Retirement 2045		6,465,710
	Vanguard	VTSAx - Vanguard Total Stock Market Index Admira		6,928,520
	Vanguard	VTTHX - Vanguard Target Retirement 2035		5,032,225
	Vanguard	VTTSX - Vanguard Target Retirement 2060		1,420,854
	Vanguard	VTTVX - Vanguard Target Retirement 2025		6,730,611
	Vanguard	VTWAX - Vanguard Total World Stock Index Admiral		129,077
	Vanguard	VTWNX - Vanguard Target Retirement 2020		1,044,772
	Vanguard	VUIAX - Vanguard Utilities Index Admiral		690,821
	Vanguard	VUSXX - Vanguard Treasury Money Market		2,186,683
	Participant Loans	4.25% - 9.50%		906,953

Attachments for Schedule DCG

The following attachments are associated with the Schedule DCG Identified by Employer Identification Number and Plan Number.

EIN: 99-0153705

PN: 022

**SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN
FBO THE CARPET SHOPPE, INC.**

**FINANCIAL STATEMENTS
December 31, 2024 and 2023 and the
Year Ended December 31, 2024**

**SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN
FBO THE CARPET SHOPPE, INC.**

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Independent Auditors' Report

**To the Plan Administrator
SimplicityHR 401(k) Retirement Savings Plan
FBO The Carpet Shoppe, Inc.**

Opinion

We have audited the financial statements of the SimplicityHR 401(k) Retirement Savings Plan FBO The Carpet Shoppe, Inc. (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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

Auditors' Responsibilities for the Audit of the 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 these 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 audits were 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) as of December 31, 2024, 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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

CBIZ CPAs P.C.

Indianapolis, Indiana
October 14, 2025

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments, at fair value (See Note 3)	<u>\$ 10,874,535</u>	<u>\$ 10,400,246</u>
Receivables		
Notes receivable from participants	156,585	72,435
Participant contributions	28,472	28,859
Other	<u>2,044</u>	<u>1,021</u>
Total Receivables	<u>187,101</u>	<u>102,315</u>
Net Assets Available for Benefits	<u><u>\$ 11,061,636</u></u>	<u><u>\$ 10,502,561</u></u>

See accompanying notes to financial statements.

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2024

Additions to Net Assets Attributed to:

Interest and dividend income, including loan interest	\$ 345,315
Net appreciation in fair value of investments, including realized gains and losses	1,082,258
Contributions:	
Rollovers	12,743
Participant deferrals	724,462

Total Additions	<u>2,164,778</u>
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Deductions from Net Assets Attributed to:

Benefits paid to participants	1,565,023
Administrative expenses	40,680

Total Deductions	<u>1,605,703</u>
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Net Increase	559,075
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Net Assets Available for Benefits, Beginning of Year	<u>10,502,561</u>
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Net Assets Available for Benefits, End of Year	<u><u>\$ 11,061,636</u></u>
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SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - DESCRIPTION OF PLAN

The following description of the SimplicityHR 401(k) Retirement Savings Plan FBO The Carpet Shoppe, Inc. (the "Plan") provides only general information. Participants should refer to the Plan document or Summary Plan Description for a more complete description of the Plan's provisions, which are available from the Plan administrator.

General

The Plan is an adopting employer of the SimplicityHR 401(k) Retirement Savings Plan covering eligible employees of The Carpet Shoppe, Inc. (the "Company" or "participating employer"). The Plan is a single employer plan sponsored by SimplicityHR (the "Plan Sponsor") and exists for the exclusive benefit of its eligible employees and those employees of participating employers who have elected to adopt the provisions of the Plan. Participants become eligible to participate upon reaching 18 years of age and completing three months of service. The Plan was formed effective July 1, 2021. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to 100% of annual compensation as pre-tax or after-tax contributions, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the Plan, are allowed to make catch-up contributions as defined in the Plan. Participants direct the investment of all contributions into various investment options offered by the Plan.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The automatic deferral percentage will increase by 1% per year up to a maximum of 10% of eligible compensation. The Plan allows the employer to make discretionary matching and non-elective profit-sharing contributions to the Plan. There were no matching or profit-sharing contributions made in 2024. Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

Participant Investment Account Options

The Plan currently offers various mutual funds as investment options for participants. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the participating employer's contributions, (b) Plan earnings and (c) charged with an allocation of administrative expenses. Allocations are based on participant earnings 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.

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are vested immediately in their contributions and actual earnings thereon. Vesting of the participating employer's discretionary contributions plus earnings thereon is based on years of continuous service. Years of service are based upon the elapsed time method with only whole years of service counted for vesting purposes. The vesting schedule is as follows:

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

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All loans are to be repaid over a period not to exceed five years, unless loan proceeds are used to purchase a participant's principal residence. The loans are secured by the balance in the participant's vested account and bear interest at rates which are commensurate with local prevailing rates as determined by the plan administrator. 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. A participant may have no more than two loans outstanding at any time.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. Withdrawals other than for termination are permitted under certain circumstances provided by the Plan.

Forfeited Accounts

At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$2,891 and \$2,741, respectively. These accounts will be used to reduce future employer contributions or offset Plan expenses. No forfeitures were used for the year ended December 31, 2024.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment custodian. See Note 3 for discussion of fair value measurements.

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

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.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of the Plan are paid by the Plan Sponsor or the Company and are not included in the statements of changes in net assets available for benefits. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

NOTE 3 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

The three levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") Accounting Standards Codification (ASU) Topic 820 are described below:

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

Level 3 - Inputs to the valuation methodology are unobservable and significant to measurement.

The asset 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

Assets at Fair Value as of December 31, 2024

	<u>Level 1</u>	<u>Total</u>
Mutual funds	\$ 10,874,535	\$ 10,874,535
Total Assets at Fair Value	<u>\$ 10,874,535</u>	<u>\$ 10,874,535</u>

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Total</u>
Mutual funds	\$ 10,400,246	\$ 10,400,246
Total Assets at Fair Value	<u>\$ 10,400,246</u>	<u>\$ 10,400,246</u>

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 4 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of registered investment companies managed by Slavic Integrated Administration (“third party administrator” or “Slavic”) and held by Mid-Atlantic Trust Company (“custodian” or “Mid-Atlantic”). Mid-Atlantic, under terms of an investment contract, serves as the custodian and holds all the Plan’s investment assets and executes transactions therein. Mid-Atlantic 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 \$40,680 for the year ended December 31, 2024.

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

NOTE 5 - PLAN TERMINATION

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

NOTE 6 - TAX STATUS

The Company has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service dated June 30, 2020, stating that the form of the pre-approved plan document was in compliance with applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since adopting the pre-approved Plan document, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with applicable requirements of the IRC and therefore believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

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 risk. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the statements of net assets available for benefits.

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN FBO THE CARPET SHOPPE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE 8 - SUBSEQUENT EVENTS

On September 25, 2025, The Carpet Shoppe, Inc. notified SimplicityHR that its services will be cancelled effective October 31, 2025. The Company approved for the Plan to be transitioned from Slavic to Empower and operated as a pooled employer plan. No assets have been transferred out of the plan as of the report date.

The Plan has evaluated subsequent events through October 14, 2025, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

SUPPLEMENTAL SCHEDULE

SIMPLICITYHR 401(K) RETIREMENT SAVINGS PLAN THE FBO CARPET SHOPPE, INC.
Plan Number 010, EIN: 99-0332532
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Form 5500, Schedule H, Line 4i
December 31, 2024

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Vanguard Federal Money Market	Mutual Fund	(1)	\$ 349,679
	Vanguard Treasury Money Market	Mutual Fund	(1)	216,598
	American Funds New Perspective R6	Mutual Fund	(1)	90,579
	BlackRock Health Sciences Svc	Mutual Fund	(1)	159,694
	Fidelity 500 Index	Mutual Fund	(1)	393,765
	Fidelity US Bond Index	Mutual Fund	(1)	69,118
	Invesco EQV Asia Pacific Equity Fund CI	Mutual Fund	(1)	6,992
	iShares MSCI EAFE International Index K	Mutual Fund	(1)	204,812
	TIAA-CREF Social Choice Bond Fund	Mutual Fund	(1)	9,150
	Vanguard Consumer Staples Index	Mutual Fund	(1)	229,353
	Vanguard Energy Index Admiral	Mutual Fund	(1)	64,221
	Vanguard Equity Income Admiral	Mutual Fund	(1)	121,149
	Vanguard FTSE Social Index Admiral	Mutual Fund	(1)	90,762
	Vanguard Growth Index Admiral	Mutual Fund	(1)	1,260,394
	Vanguard Information Technology Index Adm.	Mutual Fund	(1)	458,632
	Vanguard Intermediate-Term Bond Index Adm.	Mutual Fund	(1)	555,784
	Vanguard Materials Index Adm	Mutual Fund	(1)	5,061
	Vanguard Mid Cap Growth Index Admiral	Mutual Fund	(1)	89,912
	Vanguard Mid Cap Index Admiral	Mutual Fund	(1)	28,433
	Vanguard Real Estate Index Admiral	Mutual Fund	(1)	98,284
	Vanguard Small Cap Value Index Adm	Mutual Fund	(1)	24,715
	Vanguard Target Retirement 2020	Mutual Fund	(1)	107,790
	Vanguard Target Retirement 2025	Mutual Fund	(1)	557,526
	Vanguard Target Retirement 2030	Mutual Fund	(1)	617,991
	Vanguard Target Retirement 2035	Mutual Fund	(1)	1,405,597
	Vanguard Target Retirement 2040	Mutual Fund	(1)	1,251,470
	Vanguard Target Retirement 2045	Mutual Fund	(1)	130,630
	Vanguard Target Retirement 2050	Mutual Fund	(1)	268,524
	Vanguard Target Retirement 2055	Mutual Fund	(1)	83,096
	Vanguard Target Retirement 2060	Mutual Fund	(1)	124,475
	Vanguard Target Retirement 2065 Inv	Mutual Fund	(1)	37,296
	Vanguard Target Retirement 2070	Mutual Fund	(1)	1,559
	Vanguard Target Retirement Income	Mutual Fund	(1)	734,649
	Vanguard Total Stock Market Index Admiral	Mutual Fund	(1)	176,577
	Vanguard Total Stock Market Index Inst.	Mutual Fund	(1)	787,890
	Vanguard Utilities Index Admiral	Mutual Fund	(1)	62,378
				<u>10,874,535</u>
*	Participant Loans (interest rate range 7.25%-9.50%)			<u>156,585</u>
				<u>\$ 11,031,120</u>

* Party-in-interest as defined by ERISA

(1) Cost information may be omitted for Plan assets which are participant-directed.