

**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**

**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) \_\_\_\_\_
- B** This return/report is:
  - the first return/report
  - the final return/report
  - an amended return/report
  - a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. . . . . ▶
- D** Check box if filing under:
  - Form 5558
  - automatic extension
  - the DFVC program
  - special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶

**Part II Basic Plan Information—enter all requested information**

|  |   |
|--|---|
| <b>1a</b> Name of plan<br><u>BENIHANA RESTAURANT EMPLOYEES 401(K) PLAN</u>   | <b>1b</b> Three-digit plan number (PN) ▶ <u>003</u>   |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>BENIHANA NATIONAL CORP.</u><br><br><u>21500 BISCAYNE BLVD</u><br><u>SUITE 900</u><br><u>AVENTURA, FL 33180</u> | <b>1c</b> Effective date of plan<br><u>01/01/2011</u><br><br><b>2b</b> Employer Identification Number (EIN)<br><u>59-2252084</u><br><br><b>2c</b> Plan Sponsor's telephone number<br><u>305-702-2853</u><br><br><b>2d</b> Business code (see instructions)<br><u>812990</u> |

**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.

|                  |   |            |  |
|------------------|---|------------|--|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/13/2025 | NICOLE THAUNG  |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

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

Form 5500 (2024)  
v. 240311

|   |  |  |      |
|---|--|--|------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  |  | <b>3b</b> Administrator's EIN              |      |
|   |  | <b>3c</b> Administrator's telephone number |      |
|   |  |  |      |
| <b>4</b> 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: |  | <b>4b</b> EIN                              |      |
| <b>a</b> Sponsor's name   |  |  |      |
| <b>c</b> Plan Name  |  | <b>4d</b> PN                               |      |
| <b>5</b> Total number of participants at the beginning of the plan year   |  | <b>5</b>                                   | 1919 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                      |  |  |      |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....   |  | <b>6a(1)</b>                               | 1770 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....   |  | <b>6a(2)</b>                               | 769  |
| <b>b</b> Retired or separated participants receiving benefits.....  |  | <b>6b</b>                                  | 0    |
| <b>c</b> Other retired or separated participants entitled to future benefits .....  |  | <b>6c</b>                                  | 53   |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....   |  | <b>6d</b>                                  | 822  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....  |  | <b>6e</b>                                  | 0    |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....   |  | <b>6f</b>                                  | 822  |
| <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....  |  | <b>6g(1)</b>                               | 427  |
| <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....  |  | <b>6g(2)</b>                               | 241  |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....   |  | <b>6h</b>                                  | 0    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....  |  | <b>7</b>                                   |      |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2T 3D 3H 2S

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

|   |  |   |   |
|---|--|---|---|
| <b>9a</b> Plan funding arrangement (check all that apply)               |  | <b>9b</b> Plan benefit arrangement (check all that apply)               |   |
| (1) <input checked="" type="checkbox"/> Insurance                       | (1) <input checked="" type="checkbox"/> Insurance          | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts |
| (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (3) <input checked="" type="checkbox"/> Trust              | (3) <input checked="" type="checkbox"/> Trust                           | (4) <input type="checkbox"/> General assets of the sponsor              |
| (3) <input checked="" type="checkbox"/> Trust                           | (4) <input type="checkbox"/> General assets of the sponsor |   |   |
| (4) <input type="checkbox"/> 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)

|  |   |  |   |
|--|---|--|---|
| <b>a Pension Schedules</b>   |   | <b>b General Schedules</b>   |   |
| (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)   | (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)        | (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) | (3) <input checked="" type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>1</u> |
| (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) | (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) | (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)                             |
| (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                               |   |  |   |
| (4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____  |   |  |   |
| (5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)  |   |  |   |

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

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**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.

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**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 \_\_\_\_\_

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|   |  |  |
|---|--|--|
| <p><b>SCHEDULE A</b><br/><b>(Form 5500)</b></p> <p>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p> | <p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p> |
|---|--|--|

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

|   |  |  |
|---|--|--|
| <p><b>A</b> Name of plan<br/><b>BENIHANA RESTAURANT EMPLOYEES 401(K) PLAN</b></p>                       | <p><b>B</b> Three-digit plan number (PN) ▶ <b>003</b></p>                  |  |
| <p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br/><b>BENIHANA NATIONAL CORP.</b></p> | <p><b>D</b> Employer Identification Number (EIN)<br/><b>59-2252084</b></p> |  |

**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

(a) Name of insurance carrier  
**STANDARD INSURANCE COMPANY**

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|---|-------------------------|------------|
|            |               |                                       |   | (f) From                | (g) To     |
| 93-0242990 | 69019         | 808849                                | 822   | 01/01/2024              | 12/31/2024 |

**2 Insurance fee and commission information.** Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|  |   |
|--|---|
| (a) Total amount of commissions paid<br><b>0</b> | (b) Total amount of fees paid<br><b>0</b> |
|--|---|

**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

| <b>Part II</b>             | <b>Investment and Annuity Contract Information</b>   |          |
|----------------------------|--|----------|
|                            | Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.   |          |
| <b>4</b>                   | Current value of plan's interest under this contract in the general account at year end .....  | 1219     |
| <b>5</b>                   | Current value of plan's interest under this contract in separate accounts at year end.....   |          |
| <b>6</b>                   | Contracts With Allocated Funds:  |          |
| <b>a</b>                   | State the basis of premium rates ▶ N/A   |          |
| <b>b</b>                   | Premiums paid to carrier .....   | 6b       |
| <b>c</b>                   | Premiums due but unpaid at the end of the year .....   | 6c       |
| <b>d</b>                   | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶                                      | 6d       |
| <b>e</b>                   | Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity<br>(3) <input type="checkbox"/> other (specify) ▶   |          |
| <b>f</b>                   | If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>  |          |
| <b>7</b>                   | Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)  |          |
| <b>a</b>                   | Type of contract: (1) <input checked="" type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee<br>(3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶ |          |
| <b>b</b>                   | Balance at the end of the previous year .....  | 7b 1183  |
| <b>c</b>                   | Additions: (1) Contributions deposited during the year .....   | 7c(1)    |
|                            | (2) Dividends and credits.....   | 7c(2)    |
|                            | (3) Interest credited during the year.....   | 7c(3) 36 |
|                            | (4) Transferred from separate account .....  | 7c(4)    |
|                            | (5) Other (specify below).....<br>▶  | 7c(5)    |
|                            | (6) Total additions .....  | 7c(6) 36 |
| <b>d</b>                   | Total of balance and additions (add lines 7b and 7c(6)) .....  | 7d 1219  |
| <b>e</b>                   | Deductions:  |          |
|                            | (1) Disbursed from fund to pay benefits or purchase annuities during year .....  | 7e(1)    |
|                            | (2) Administration charge made by carrier.....   | 7e(2)    |
|                            | (3) Transferred to separate account .....  | 7e(3)    |
|                            | (4) Other (specify below).....<br>▶  | 7e(4)    |
| (5) Total deductions ..... | 7e(5) 0  |          |
| <b>f</b>                   | Balance at the end of the current year (subtract line 7e(5) from line 7d).....   | 7f 1219  |

**Part III Welfare Benefit Contract Information**  
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a**  Health (other than dental or vision)
- b**  Dental
- c**  Vision
- d**  Life insurance
- e**  Temporary disability (accident and sickness)
- f**  Long-term disability
- g**  Supplemental unemployment
- h**  Prescription drug
- i**  Stop loss (large deductible)
- j**  HMO contract
- k**  PPO contract
- l**  Indemnity contract
- m**  Other (specify) ▶

**9** Experience-rated contracts:

|          |  |                 |                 |
|----------|--|-----------------|-----------------|
| <b>a</b> | Premiums: (1) Amount received .....  | <b>9a(1)</b>    |                 |
|          | (2) Increase (decrease) in amount due but unpaid .....   | <b>9a(2)</b>    |                 |
|          | (3) Increase (decrease) in unearned premium reserve .....  | <b>9a(3)</b>    |                 |
|          | (4) Earned ((1) + (2) - (3)) .....   |                 | <b>9a(4)</b>    |
| <b>b</b> | Benefit charges (1) Claims paid .....  | <b>9b(1)</b>    |                 |
|          | (2) Increase (decrease) in claim reserves .....  | <b>9b(2)</b>    |                 |
|          | (3) Incurred claims (add (1) and (2)) .....  |                 | <b>9b(3)</b>    |
|          | (4) Claims charged .....   |                 | <b>9b(4)</b>    |
| <b>c</b> | Remainder of premium: (1) Retention charges (on an accrual basis) --   |                 |                 |
|          | (A) Commissions .....  | <b>9c(1)(A)</b> |                 |
|          | (B) Administrative service or other fees .....   | <b>9c(1)(B)</b> |                 |
|          | (C) Other specific acquisition costs .....   | <b>9c(1)(C)</b> |                 |
|          | (D) Other expenses .....   | <b>9c(1)(D)</b> |                 |
|          | (E) Taxes .....  | <b>9c(1)(E)</b> |                 |
|          | (F) Charges for risks or other contingencies .....   | <b>9c(1)(F)</b> |                 |
|          | (G) Other retention charges .....  | <b>9c(1)(G)</b> |                 |
|          | (H) Total retention .....  |                 | <b>9c(1)(H)</b> |
|          | (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |
| <b>d</b> | Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....   |                 | <b>9d(1)</b>    |
|          | (2) Claim reserves .....   |                 | <b>9d(2)</b>    |
|          | (3) Other reserves .....   |                 | <b>9d(3)</b>    |
| <b>e</b> | Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....  |                 | <b>9e</b>       |

**10** Nonexperience-rated contracts:

|          |  |            |  |
|----------|--|------------|--|
| <b>a</b> | Total premiums or subscription charges paid to carrier .....   | <b>10a</b> |  |
| <b>b</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. .... | <b>10b</b> |  |

Specify nature of costs.

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? .....  Yes  No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|  |  |   |
|--|--|---|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|--|---|

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

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><b>BENIHANA RESTAURANT EMPLOYEES 401(K) PLAN</b>                       | <b>B</b> Three-digit plan number (PN) ▶                            | <b>003</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BENIHANA NATIONAL CORP.</b> | <b>D</b> Employer Identification Number (EIN)<br><b>59-2252084</b> |            |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

**STANCORP FINANCIAL GROUP**

**93-1253576**

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

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

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

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**(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)

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93-1253576

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 12 15 18<br>50         | NONE  | 26118  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

RELIANCE

58-1428634

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 19 59                  | NONE  | 0  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>  | 8610  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

**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 |
|---|--------------------------------------|---|
| STANCORP FINANCIAL GROUP                                | 19 59                                | 8610                                      |

| (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. |
|---|--|
| RELIANCE<br><br>58-1428634  | CUSTODY FEES   |

| (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.

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

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

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

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

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

| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> 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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|  |  |  |
|--|--|--|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|--|--|--|

|  |  |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b> |  |
| <b>A</b> Name of plan<br><b>BENIHANA RESTAURANT EMPLOYEES 401(K) PLAN</b>                                | <b>B</b> Three-digit plan number (PN) ▶ <b>003</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BENIHANA NATIONAL CORP.</b>          | <b>D</b> Employer Identification Number (EIN)<br><b>59-2252084</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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.

| <b>Assets</b>  | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
|--|------------------------------|------------------------|
| <b>a</b> Total noninterest-bearing cash .....  | <b>1a</b>                    | <b>3</b>               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                              |                        |
| <b>(1)</b> Employer contributions .....  | <b>1b(1)</b>                 | <b>6710</b>            |
| <b>(2)</b> Participant contributions .....   | <b>1b(2)</b>                 | <b>801</b>             |
| <b>(3)</b> Other .....   | <b>1b(3)</b>                 | <b>154</b>             |
| <b>c</b> General investments:  |                              |                        |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>                 |                        |
| <b>(2)</b> U.S. Government securities .....  | <b>1c(2)</b>                 |                        |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                              |                        |
| <b>(A)</b> Preferred .....   | <b>1c(3)(A)</b>              |                        |
| <b>(B)</b> All other .....   | <b>1c(3)(B)</b>              |                        |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                              |                        |
| <b>(A)</b> Preferred .....   | <b>1c(4)(A)</b>              |                        |
| <b>(B)</b> Common .....  | <b>1c(4)(B)</b>              |                        |
| <b>(5)</b> Partnership/joint venture interests .....   | <b>1c(5)</b>                 |                        |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>                 |                        |
| <b>(7)</b> Loans (other than to participants) .....  | <b>1c(7)</b>                 |                        |
| <b>(8)</b> Participant loans .....   | <b>1c(8)</b>                 | <b>14729</b>           |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>                 |                        |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>                |                        |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>                |                        |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>                |                        |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>                | <b>1577325</b>         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>                | <b>1183</b>            |
| <b>(15)</b> Other .....  | <b>1c(15)</b>                | <b>1600321</b>         |

| <b>1d</b> Employer-related investments:                                  |              | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities.....   | <b>1d(1)</b> |                       |                 |
| (2) Employer real property.....  | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation.....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e).....      | <b>1f</b>    | 1600902               | 1655230         |
| <b>Liabilities</b>   |              |                       |                 |
| <b>g</b> Benefit claims payable.....                                     | <b>1g</b>    | 188404                | 6840            |
| <b>h</b> Operating payables.....   | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness.....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities.....  | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j)..... | <b>1k</b>    | 188404                | 6840            |
| <b>Net Assets</b>  |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f).....                 | <b>1l</b>    | 1412498               | 1648390         |

**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.

| <b>Income</b>  |                 | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| <b>a Contributions:</b>  |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers.....   | <b>2a(1)(A)</b> |            |           |
| <b>(B)</b> Participants.....   | <b>2a(1)(B)</b> | 231503     |           |
| <b>(C)</b> Others (including rollovers).....   | <b>2a(1)(C)</b> | 1060       |           |
| (2) Noncash contributions.....   | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 232563    |
| <b>b Earnings on investments:</b>  |                 |            |           |
| <b>(1) Interest:</b>   |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....        | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities.....   | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments.....   | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants).....   | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans.....  | <b>2b(1)(E)</b> | 1873       |           |
| <b>(F)</b> Other.....  | <b>2b(1)(F)</b> | 36         |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 1909      |
| <b>(2) Dividends:</b>  |                 |            |           |
| <b>(A)</b> Preferred stock.....  | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock.....   | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                                   | <b>2b(2)(C)</b> | 61491      |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 61491     |
| <b>(3)</b> Rents.....  | <b>2b(3)</b>    |            |           |
| <b>(4) Net gain (loss) on sale of assets:</b>  |                 |            |           |
| <b>(A)</b> Aggregate proceeds.....   | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions).....   | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....                   | <b>2b(4)(C)</b> |            |           |
| <b>(5) Unrealized appreciation (depreciation) of assets:</b>   |                 |            |           |
| <b>(A)</b> Real estate.....  | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other.....  | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|   |               | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            | 115517    |
| <b>c</b> Other income .....   | <b>2c</b>     |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | <b>2d</b>     |            | 411480    |

**Expenses**

|   |               |        |        |
|---|---------------|--------|--------|
| <b>e</b> Benefit payment and payments to provide benefits:                                  |               |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....             | <b>2e(1)</b>  | 212306 |        |
| (2) To insurance carriers for the provision of benefits .....                               | <b>2e(2)</b>  |        |        |
| (3) Other .....   | <b>2e(3)</b>  |        |        |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                 | <b>2e(4)</b>  |        | 212306 |
| <b>f</b> Corrective distributions (see instructions) .....                                  | <b>2f</b>     |        |        |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | <b>2g</b>     |        |        |
| <b>h</b> Interest expense .....   | <b>2h</b>     |        |        |
| <b>i</b> Administrative expenses:   |               |        |        |
| (1) Salaries and allowances .....   | <b>2i(1)</b>  |        |        |
| (2) Contract administrator fees .....   | <b>2i(2)</b>  | 25777  |        |
| (3) Recordkeeping fees .....  | <b>2i(3)</b>  |        |        |
| (4) IQPA audit fees .....   | <b>2i(4)</b>  |        |        |
| (5) Investment advisory and investment management fees .....                                | <b>2i(5)</b>  |        |        |
| (6) Bank or trust company trustee/custodial fees .....                                      | <b>2i(6)</b>  |        |        |
| (7) Actuarial fees .....  | <b>2i(7)</b>  |        |        |
| (8) Legal fees .....  | <b>2i(8)</b>  |        |        |
| (9) Valuation/appraisal fees .....  | <b>2i(9)</b>  |        |        |
| (10) Other trustee fees and expenses .....  | <b>2i(10)</b> |        |        |
| (11) Other expenses .....   | <b>2i(11)</b> |        |        |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....        | <b>2i(12)</b> |        | 25777  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | <b>2j</b>     |        | 238083 |

**Net Income and Reconciliation**

|   |              |  |        |
|---|--------------|--|--------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 173397 |
| <b>l</b> Transfers of assets:   |              |  |        |
| (1) To this plan .....  | <b>2l(1)</b> |  | 85947  |
| (2) From this plan .....  | <b>2l(2)</b> |  | 23452  |

**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: KAUFMAN, ROSSIN & CO

(2) EIN: 59-1818353

**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:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

|           | Yes | No | Amount |
|-----------|-----|----|--------|
| <b>4a</b> | X   |    | 44808  |

**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.)

|           |  |   |  |
|-----------|--|---|--|
| <b>4b</b> |  | 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.)

|           |  |   |  |
|-----------|--|---|--|
| <b>4c</b> |  | 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.)

|           |  |   |  |
|-----------|--|---|--|
| <b>4d</b> |  | X |  |
|-----------|--|---|--|

**e** Was this plan covered by a fidelity bond?

|           |   |  |         |
|-----------|---|--|---------|
| <b>4e</b> | X |  | 5000000 |
|-----------|---|--|---------|

**f** Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?

|           |  |   |  |
|-----------|--|---|--|
| <b>4f</b> |  | 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?

|           |  |   |  |
|-----------|--|---|--|
| <b>4g</b> |  | 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?

|           |  |   |  |
|-----------|--|---|--|
| <b>4h</b> |  | 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.)

|           |   |  |  |
|-----------|---|--|--|
| <b>4i</b> | 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.)

|           |  |   |  |
|-----------|--|---|--|
| <b>4j</b> |  | 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?

|           |  |   |  |
|-----------|--|---|--|
| <b>4k</b> |  | X |  |
|-----------|--|---|--|

**l** Has the plan failed to provide any benefit when due under the plan?

|           |  |   |  |
|-----------|--|---|--|
| <b>4l</b> |  | X |  |
|-----------|--|---|--|

**m** If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)

|           |  |   |  |
|-----------|--|---|--|
| <b>4m</b> |  | 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.

|           |  |  |  |
|-----------|--|--|--|
| <b>4n</b> |  |  |  |
|-----------|--|--|--|

**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.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> PN(s) |
|------------------------------|---------------------|--------------------|
| BENIHANA 401(K) PLAN         | 59-2252084          | 002                |
|                              |                     |                    |
|                              |                     |                    |
|                              |                     |                    |

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

|  |   |   |
|--|---|---|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|---|---|

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

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><u>BENIHANA RESTAURANT EMPLOYEES 401(K) PLAN</u>                       | <b>B</b> Three-digit plan number (PN) ▶                            | <u>003</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BENIHANA NATIONAL CORP.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>59-2252084</u> |            |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 

|   |  |   |
|---|--|---|
| 1 |  | 0 |
|---|--|---|

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 58-1428364

**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 |  |
|---|--|

|                |   |
|----------------|---|
| <b>Part II</b> | <b>Funding Information</b> (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.**

|   |           |  |
|---|-----------|--|
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....  | <b>6a</b> |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | <b>6b</b> |  |
| <b>c</b> 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)..... | <b>6c</b> |  |

**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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**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

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

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

|   |            |  |
|---|------------|--|
| <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....   | <b>14b</b> |  |
| <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....  | <b>14c</b> |  |

**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:

|   |            |  |
|---|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|   |            |  |
|---|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....  | <b>16a</b> |  |
| <b>b</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..... | <b>16b</b> |  |

**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 Q702884A.

# Benihana Restaurant Employees 401(k) Plan

Financial Statements  
December 31, 2024 and 2023

## **C O N T E N T S**

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## INDEPENDENT AUDITOR'S REPORT

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Benihana Restaurant Employees 401(k) Plan  
Aventura, Florida

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

We have performed audits of the accompanying financial statements of Benihana Restaurant Employees 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and 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.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Benihana Restaurant Employees 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### *Opinion*

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

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

### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Benihana Restaurant Employees 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

*Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Benihana Restaurant Employees 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

*Auditor's Responsibilities for the Audit of the Financial Statements*

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

In performing an audit in accordance with generally accepted auditing standards, 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 Benihana Restaurant Employees 401(k) 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 Benihana Restaurant Employees 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

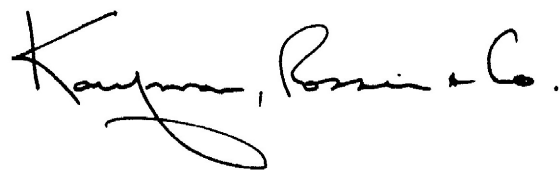
*Supplemental Schedules Required by ERISA*

The supplemental schedules of delinquent participant contributions and assets (held at end of year) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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



Kaufman, Rossin & Co., P.A.

October 15, 2025  
Miami, Florida

**BENIHANA RESTAURANT EMPLOYEES 401(k) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2024 AND 2023**

| <b>ASSETS</b>                               | <b>2024</b>         | <b>2023</b>         |
|---|---------------------|---------------------|
| CASH (NOTE 3)                               | \$ 3                | \$ -                |
| INVESTMENTS, at fair value (Notes 3 and 4)  | 1,601,540           | 1,578,508           |
| DUE FROM BENIHANA 401(K) PLAN (NOTE 1)      | -                   | 154                 |
| <b>RECEIVABLES</b>                          |                     |                     |
| Notes receivable from participants (Note 2) | 38,160              | 14,729              |
| Other employer contributions (Note 1)       | 6,840               | 6,710               |
| Participant contributions                   | 8,687               | 801                 |
| <b>Total receivables</b>                    | <b>53,687</b>       | <b>22,240</b>       |
|   | <b>\$ 1,655,230</b> | <b>\$ 1,600,902</b> |
| <b>LIABILITIES</b>                          |                     |                     |
| BENEFITS PAYABLE (NOTE 1)                   | \$ 6,840            | \$ 188,404          |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>    | <b>\$ 1,648,390</b> | <b>\$ 1,412,498</b> |

See accompanying notes.

**BENIHANA RESTAURANT EMPLOYEES 401(k) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**YEAR ENDED DECEMBER 31, 2024**

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ADDITIONS

Additions to net assets attributed to:

|  |                |
|--|----------------|
| Net appreciation in fair value of investments (Note 3) | \$ 115,517     |
| Interest and dividends (Note 3)                        | 61,527         |
| Interest on notes receivables from participants        | 1,873          |
| <b>Total investment and interest income</b>            | <b>178,917</b> |
| Participant contributions                              | 231,503        |
| Rollover contributions                                 | 1,060          |
| <b>Total contributions</b>                             | <b>232,563</b> |
| <b>Total additions</b>                                 | <b>411,480</b> |

DEDUCTIONS

Deductions from net assets attributed to:

|                               |                |
|-------------------------------|----------------|
| Benefits paid to participants | 212,306        |
| Administrative expenses       | 25,777         |
| <b>Total deductions</b>       | <b>238,083</b> |

|  |                     |
|--|---------------------|
| NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS            | 173,397             |
| TRANSFER TO BENIHANA 401(K) PLAN (NOTE 1)                    | (23,452)            |
| TRANSFER FROM BENIHANA 401(K) PLAN (NOTE 1)                  | 85,947              |
| <b>NET ASSETS AVAILABLE FOR BENEFITS - beginning of year</b> | <b>1,412,498</b>    |
| <b>NET ASSETS AVAILABLE FOR BENEFITS - end of year</b>       | <b>\$ 1,648,390</b> |

See accompanying notes.

# **BENIHANA RESTAURANT EMPLOYEES 401(k) PLAN**

## **NOTES TO FINANCIAL STATEMENTS**

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### **NOTE 1. DESCRIPTION OF THE PLAN**

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The following description of the Benihana Restaurant Employees 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. Benihana National Corp. and its participating subsidiaries are the employers of the Plan and are collectively referred to as the "Company" or "Employer".

#### ***General***

The Plan is a defined contribution plan covering a certain group of employees, which is comprised primarily of non-highly compensated servers, food runners, delivery personnel, barbacks, and server assistants of the Company who have completed at least two months service and are at least twenty-one years old. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### ***Transfer from/to Benihana 401(k) Plan***

During 2024, in connection with changes in employees' job classifications, certain participants in another 401(k) benefit plan sponsored by the Company transferred their account balances from that benefit plan into the Plan and certain participants in the Plan transferred their account balances to another 401(k) benefit plan sponsored by the Company.

#### ***Administrative Error***

An administrative error occurred during 2021 and 2022 in that the Company incorrectly deposited some payroll contributions to the other 401(k) Plan the Company sponsors, i.e., the Benihana 401(k) Plan, and will cause the accounts attributable to those contributions to be transferred to the Plan which as of December 31, 2023, amounted to \$154, included as due from Benihana 401(k) Plan on the accompanying statements of net assets available for benefits. In addition, a group of employees eligible for the Plan were incorrectly enrolled automatically in the Plan. The Plan Administrator intends to refund the accounts created for those employees at no cost to them which as of December 31, 2024 and 2023, amounted to \$6,840 and \$188,404, respectively, included as benefits payable on the accompanying statements of net assets available for benefits, and to refund distribution fees deducted from the accounts of terminated employees from this group who received payment which as of December 31, 2024 and 2023, amounted to \$6,840 and \$6,710, respectively, included as other employer contributions receivable on the accompanying statements of net assets available for benefits.

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**NOTE 1. DESCRIPTION OF THE PLAN (Continued)**

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***Contributions***

Each year, participants may contribute a percentage of annual compensation on a pre-tax and/or after-tax basis, as defined in the Plan, up to the statutory maximum. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may make discretionary matching contributions and discretionary profit-sharing contributions. No discretionary matching contributions or discretionary profit-sharing contributions were made by the Company for the year ending December 31, 2024. In order to share in the discretionary profit-sharing contributions, participants must have at least 1,000 hours of service during the Plan year and be employed on the last day of the Plan year.

***Participant Accounts***

Each participant's account is credited with the participant's contribution, allocations of the Company's contribution and earnings from participant directed investments, net 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.

***Vesting***

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and profit-sharing contributions is based on years of continuous service. Participants are fully vested after three years of continuous service.

***Forfeitures***

Forfeited accounts are used to reduce future employer contributions or administrative expenses. At December 31, 2024 and 2023, there were no forfeited non-vested accounts.

***Investment Options***

Upon enrollment in the Plan, a participant may direct the investment of their contributions to various investment options offered by the Plan and may change such options daily.

***Notes Receivable from Participants***

A participant may borrow from their fund account a minimum of \$1,000 up to a maximum equal to the lesser of 50% of a participant's vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the Plan administrator at the time of the loan application. Principal and interest is paid ratably through payroll deductions.

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**NOTE 1. DESCRIPTION OF THE PLAN (Continued)**

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***Plan Administration***

The Plan is administered by the Company. The Plan's assets are maintained by its trustee, Reliance Trust Company ("Trustee"). Standard Retirement Services, Inc. serves as the Plan's record-keeper.

***Payment of Benefits***

Upon termination of service for any reason, a participant (or their beneficiaries) may receive the value of the vested interest in his or her account as a single lump-sum distribution if the balance does not exceed \$5,000. If the participant's balance exceeds \$5,000 then the participant may receive a single lump-sum distribution, installments over a period of not more than participant's assumed life expectancy, or partial distributions of at least \$1,000.

***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 will become fully vested in their allocation of employer contributions.

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**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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***Basis of Accounting***

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

***Investment Valuation and Income Recognition***

All of the Plan's investments are stated at fair value. Shares of mutual funds are valued at quoted market prices at year end. Security transactions are recorded on a trade date basis, which is the date the order to buy or sell is executed. Interest income is accrued on a daily basis. Dividend income is recorded on the ex-dividend date.

***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. At December 31, 2024 and 2023, the interest rates on participant loans ranged from 10.25% to 10.50% and 5.25% to 10.25%, respectively.

***Payment of Benefits***

Benefits are recorded when paid.

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**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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***Plan Expenses***

Certain administrative functions are performed by employees of the Company. No such employees receive compensation from the Plan. Certain administrative expenses, such as professional fees, are paid directly by the Company. Plan expenses are recorded when incurred.

***Party-In-Interest Transactions***

The Plan has an investment option that is managed by an affiliate of the Plan's record-keeper and notes receivable from participants. These transactions qualify as party-in-interest transactions.

***Risk and Uncertainties***

The Plan provides for various investment options. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

***Concentrations***

Substantially all of the Plan's assets are held by the Trustee, located in Atlanta, Georgia.

***Use of Estimates in the Preparation of Financial Statements***

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 the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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**NOTE 3. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE  
(UNAUDITED)**

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The following information included in the accompanying financial statements and supplemental information was obtained by management and agreed to or derived from data that has been prepared by and certified to as complete and accurate by the Trustee.

|             | 2024                | 2023                |
|-------------|---------------------|---------------------|
| Investments | \$ 1,601,540        | \$ 1,578,508        |
| Cash        | 3                   | -                   |
|             | <u>\$ 1,601,543</u> | <u>\$ 1,578,508</u> |

During the Plan year ended December 31, 2024, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the Plan year) in mutual funds appreciated in value by \$115,517. In addition, interest and dividends relating to the Plan's investments amounted to \$61,527.

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**NOTE 4. FAIR VALUE MEASUREMENTS**

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Generally accepted accounting principles require the Plan to report its investments at estimated fair value on a recurring basis. Fair value is measured by a 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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**NOTE 4. FAIR VALUE MEASUREMENTS (Continued)**

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A description of the valuation methodologies the Plan uses for assets measured at fair value is included in Note 2. There have been no changes in the methodologies used at December 31, 2024 and 2023.

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

The following table presents information about the Plan's assets measured at fair value as of December 31, 2024 and 2023:

| <b>ASSETS, at fair value as of<br/>December 31, 2024</b> | Quoted<br>Prices in<br>Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total        |
|--|--|---|--|--------------|
| Mutual funds   | \$ 1,601,540   | \$ -  | \$ -   | \$ 1,601,540 |

| <b>ASSETS, at fair value as of<br/>December 31, 2023</b> | Quoted<br>Prices in<br>Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total        |
|--|--|---|--|--------------|
| Mutual funds   | \$ 1,578,508   | \$ -  | \$ -   | \$ 1,578,508 |

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**NOTE 5. INCOME TAX STATUS**

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The Plan is operated under a pre-approved prototype plan offered by Standard Retirement Services, Inc. The prototype plan obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service ("IRS") stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Although the Plan has been amended since then, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

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**NOTE 5. INCOME TAX STATUS (Continued)**

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The Plan assesses its tax positions in accordance with "*Accounting for Uncertainties in Income Taxes*" as prescribed by the *Accounting Standards Codification*, which provides guidance for financial statement recognition and measurement of uncertain tax positions taken or expected to be taken in a tax return for open tax years (generally a period of three years from the later of each return's due date or the date filed) that remain subject to examination by the Plan's major tax jurisdictions.

The Plan assesses its tax positions and determines whether it has any material unrecognized liabilities for uncertain tax positions. The Plan records these liabilities to the extent it deems them more likely than not to be incurred. Interest and penalties related to uncertain tax positions, if any, would be classified as a component of income tax expense.

The Plan believes that it does not have any significant uncertain tax positions requiring recognition or measurement in the accompanying financial statements.

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**NOTE 6. NON-EXEMPT PARTY-IN-INTEREST TRANSACTIONS**

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During 2024 and 2023, there were unintentional delays by the Company in submitting employee contributions and loan repayments of approximately \$44,007 and \$865, respectively, to the Trustee. Lost earnings related to these remittances were not significant to the financial statements. These late remittances are reported in Form 5500 as a nonexempt prohibited transactions.

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**NOTE 7. SUBSEQUENT EVENTS**

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The Plan has evaluated subsequent events through October 15, 2025, which is the date the accompanying financial statements were available to be issued.

In September 2025, the Company adopted a plan to merge the Plan into a newly created defined contribution plan by early 2026.

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**SUPPLEMENTAL INFORMATION**

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**BENIHANA RESTAURANT EMPLOYEES 401(k) PLAN**  
**DECEMBER 31, 2024**

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Employer Identification Number - # 59-2252084

Plan Number - 003

Form 5500 - Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

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| Participant Contributions Transferred Late to the Plan   | Total that Constitutes Nonexempt Prohibited Transactions |                                      |  | Total Fully Corrected Under VFCP and PTE 2002-51 |
|--|--|--------------------------------------|--|--|
|  | Contributions Not Corrected                              | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP |  |
| Check here if Late Participant Loan Repayments are included: <input checked="" type="checkbox"/> |  |                                      |  |  |
| December 31, 2024  | \$ 44,007  | \$ -                                 | \$ -                                     | \$ -   |
| December 31, 2023  | \$ 865   | \$ 865                               | \$ -                                     | \$ -   |

See independent auditor's report.

**BENIHANA RESTAURANT EMPLOYEES 401(k) PLAN**

DECEMBER 31, 2024

Employer Identification Number - #59-2252084

Plan Number - 003

Form 5500 - Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

| (a) Party-<br>in-interest | (b) Identity of the Party | (c) Description of Assets                                       | (d) Cost | (e) Current Value |
|---------------------------|---------------------------|---|----------|-------------------|
|                           | Vanguard                  | Vanguard Target Retirement 2025 Fund                            | N/A      | \$ 367,988        |
|                           | Vanguard                  | Vanguard Target Retirement 2030 Fund                            | N/A      | 340,611           |
|                           | Vanguard                  | Vanguard Target Retirement 2060 Fund                            | N/A      | 217,723           |
|                           | Vanguard                  | Vanguard Target Retirement 2035 Fund                            | N/A      | 216,824           |
|                           | Vanguard                  | Vanguard Target Retirement 2045 Fund                            | N/A      | 108,478           |
|                           | Vanguard                  | Vanguard Target Retirement 2055 Fund                            | N/A      | 86,099            |
|                           | Vanguard                  | Vanguard Target Retirement 2050 Fund                            | N/A      | 65,736            |
|                           | Vanguard                  | Vanguard Target Retirement 2040 Fund                            | N/A      | 56,719            |
|                           | Vanguard                  | Vanguard 500 Index Fund   | N/A      | 53,860            |
|                           | Vanguard                  | Vanguard Target Retirement 2020 Fund                            | N/A      | 14,375            |
|                           | JPMorgan                  | JPMorgan Large Cap Growth                                       | N/A      | 12,028            |
|                           | Vanguard                  | Vanguard Intermediate-Term Treasury Fund                        | N/A      | 7,097             |
|                           | American Funds            | American Funds New Perspective Fund                             | N/A      | 6,551             |
|                           | Vanguard                  | Vanguard Equity Income Fund                                     | N/A      | 6,073             |
|                           | MFS                       | MFS Value Fund  | N/A      | 5,765             |
|                           | Vanguard                  | Vanguard Small Cap Index Fund                                   | N/A      | 5,470             |
|                           | MFS                       | MFS Mid Cap Value Fund  | N/A      | 4,926             |
|                           | Vanguard                  | Vanguard Balanced Index Fund                                    | N/A      | 4,672             |
|                           | T. Rowe Price             | T. Rowe Price New Horizons Fund                                 | N/A      | 3,298             |
|                           | Carillon                  | Carillon Eagle Mid Cap Growth Fund                              | N/A      | 3,282             |
|                           | Fidelity                  | Fidelity Extended Market Index Fund                             | N/A      | 3,250             |
|                           | Prudential                | PGIM High Yield Fund  | N/A      | 2,842             |
|                           | Vanguard                  | Vanguard Total Bond Market Index Fund                           | N/A      | 2,499             |
|                           | Vanguard                  | Vanguard Growth Index Fund                                      | N/A      | 2,220             |
|                           | PIMCO                     | PIMCO Real Return Fund  | N/A      | 1,894             |
| *                         | The Standard              | The Standard Stable Asset Fund                                  | N/A      | 1,219             |
|                           | Vanguard                  | Vanguard Target Retirement Income Fund                          | N/A      | 38                |
|                           | Fidelity                  | Fidelity Advisor Total Bond Fund                                | N/A      | 3                 |
| *                         | Participant loans         | Participant loans, interest rates ranging from 10.25% to 10.50% | N/A      | 38,160            |
| Total                     |                           |   |          | \$ 1,639,700      |

\* A party-in-interest as defined by ERISA

N/A - Cost omitted for participant directed investments

See independent auditor's report.

|   |   |  |
|---|---|--|
| <p><b>Form 5500</b></p> <p>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security<br/>Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>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).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | <p>OMB Nos. 1210-0110<br/>1210-0089</p> <hr/> <p style="font-size: 24pt; text-align: center;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></p> |
|---|---|--|

|  |  |  |
|--|--|--|
| <b>Part I Annual Report Identification Information</b>   |  |  |
| For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u> |  |  |
| A This return/report is for:   | <input type="checkbox"/> a multiemployer plan                  | <input type="checkbox"/> a multiple-employer plan (filers checking this box must provide participating employer information in accordance with the form instructions.) |
|  | <input checked="" type="checkbox"/> a single-employer plan     | <input type="checkbox"/> a DFE (specify) _____   |
| B This return/report is:   | <input type="checkbox"/> the first return/report               | <input type="checkbox"/> the final return/report   |
|  | <input type="checkbox"/> an amended return/report              | <input type="checkbox"/> a short plan year return/report (less than 12 months)   |
| C If the plan is a collectively-bargained plan, check here. ....   | <input type="checkbox"/>                                       |  |
| D Check box if filing under:   | <input checked="" type="checkbox"/> Form 5558                  | <input type="checkbox"/> automatic extension   |
|  | <input type="checkbox"/> special extension (enter description) | <input type="checkbox"/> the DFVC program  |
| E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ....          | <input type="checkbox"/>                                       |  |

|   |  |  |
|---|--|--|
| <b>Part II Basic Plan Information—enter all requested information</b>   |  |  |
| <p><b>1a</b> Name of plan<br/>Benihana Restaurant Employees 401(k) Plan</p>   |  | <p><b>1b</b> Three-digit plan number (PN) ▶ 003</p>  |
| <p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br/>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br/>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br/>Benihana National Corp.</p> <p>21500 Biscayne Blvd<br/>Suite 900<br/>Aventura FL 33180</p> |  | <p><b>1c</b> Effective date of plan<br/>01/01/2011</p> <p><b>2b</b> Employer Identification Number (EIN)<br/>59-2252084</p> <p><b>2c</b> Plan Sponsor's telephone number<br/>(305) 702-2853</p> <p><b>2d</b> Business code (see instructions)<br/>812990</p> |

**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<br>HERE |                                    | 10/14/25 | Nicole Thuang  |
|              | Signature of plan administrator    | Date     | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE |                                    |          |  |
|              | Signature of employer/plan sponsor | Date     | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>HERE |                                    |          |  |
|              | Signature of DFE                   | Date     | Enter name of individual signing as DFE                      |

|  |   |
|--|---|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor   | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name | <b>4b</b> EIN<br><br><b>4d</b> PN   |
| <b>5</b> Total number of participants at the beginning of the plan year  | <b>5</b> 1,919  |
| <b>6</b> 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).   |   |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....  | <b>6a(1)</b> 1,770  |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....  | <b>6a(2)</b> 769  |
| <b>b</b> Retired or separated participants receiving benefits .....  | <b>6b</b> 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....   | <b>6c</b> 53  |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c. ....   | <b>6d</b> 822   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits, .....  | <b>6e</b> 0   |
| <b>f</b> Total. Add lines 6d and 6e. ....  | <b>6f</b> 822   |
| <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....   | <b>6g(1)</b> 427  |
| <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....   | <b>6g(2)</b> 241  |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....   | <b>6h</b> 0   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....   | <b>7</b>  |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2T 3D 3H 2S

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

|  |  |
|--|--|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> 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)

|   |   |
|---|---|
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)<br>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary<br>(4) <input type="checkbox"/> DCG (Individual Plan Information) - Number Attached _____<br>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information) | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> H (Financial Information)<br>(2) <input type="checkbox"/> I (Financial Information - Small Plan)<br>(3) <input checked="" type="checkbox"/> A (Insurance Information) - Number Attached <u>1</u><br>(4) <input checked="" type="checkbox"/> C (Service Provider Information)<br>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> 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 \_\_\_\_\_

The Schedule of Assets (Held at the End of the Year) attachment to the Schedule H Line 4i is included in the attached Accountants Opinion.

**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 and ending

|   |   |  |
|---|---|--|
| <b>A</b> Name of plan   | <b>B</b> Three-digit plan number (PN) ▶       |  |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 | <b>D</b> Employer Identification Number (EIN) |  |

**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.

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

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

**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.

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

|  |               | (a) Amount | (b) Total |
|--|---------------|------------|-----------|
| <b>(6)</b> Net investment gain (loss) from common/collective trusts.....                               | <b>2b(6)</b>  |            |           |
| <b>(7)</b> Net investment gain (loss) from pooled separate accounts.....                               | <b>2b(7)</b>  |            |           |
| <b>(8)</b> Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            |           |
| <b>(9)</b> Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  |            |           |
| <b>(10)</b> Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            |           |
| <b>c</b> Other income .....  | <b>2c</b>     |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....                | <b>2d</b>     |            |           |

**Expenses**

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

**Net Income and Reconciliation**

|   |              |  |  |
|---|--------------|--|--|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  |  |
| <b>l</b> Transfers of assets:   |              |  |  |
| <b>(1)</b> To this plan.....  | <b>2l(1)</b> |  |  |
| <b>(2)</b> From this plan .....   | <b>2l(2)</b> |  |  |

**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** because:

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

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. 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 |
|--|-----|----|--------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....                 |     |    |        |
| <b>4a</b>  |     |    |        |
| <b>b</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.) ..... |     |    |        |
| <b>4b</b>  |     |    |        |
| <b>c</b> 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.) .....   |     |    |        |
| <b>4c</b>  |     |    |        |
| <b>d</b> 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.) .....  |     |    |        |
| <b>4d</b>  |     |    |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....   |     |    |        |
| <b>4e</b>  |     |    |        |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....  |     |    |        |
| <b>4f</b>  |     |    |        |
| <b>g</b> 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? .....   |     |    |        |
| <b>4g</b>  |     |    |        |
| <b>h</b> 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? .....   |     |    |        |
| <b>4h</b>  |     |    |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....   |     |    |        |
| <b>4i</b>  |     |    |        |
| <b>j</b> 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.) .....   |     |    |        |
| <b>4j</b>  |     |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  |     |    |        |
| <b>4k</b>  |     |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....   |     |    |        |
| <b>4l</b>  |     |    |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....   |     |    |        |
| <b>4m</b>  |     |    |        |
| <b>n</b> 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. ....   |     |    |        |
| <b>4n</b>  |     |    |        |

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

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

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

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined

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

**Attachment to 2024 Form 5500**  
**Schedule H, line 4a - Schedule of Delinquent Participant Contributions**

**Plan Name** Benihana Restaurant Employees 401(k) Plan  
**Plan Sponsor's Name** Benihana National Corp.

**EIN:** 59-2252084  
**PN:** 003

| Participant Contributions Transferred Late to Plan  | Total that Constitute Nonexempt Prohibited Transactions |                                      |  | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|--------------------------------------|--|--|
|   | Contributions Not Corrected                             | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP |  |
| Check here if Late Participant Loan Repayments are included:<br><input checked="" type="checkbox"/> | 44,006  | 802                                  | 0  | 0  |