

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... [X] an amended return/report [] a short plan year return/report... C If the plan is a collectively-bargained plan, check here... [] D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... [] special extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan: CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 10/01/1997
2a Plan sponsor's name (employer, if for a single-employer plan): TRI-UNION SEAFOODS, LLC
2b Employer Identification Number (EIN): 33-0761094
2c Plan Sponsor's telephone number: 424-397-5600
2d Business code (see instructions): 311710

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN
	4d PN

5 Total number of participants at the beginning of the plan year	5	390
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6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	305
a(2) Total number of active participants at the end of the plan year	6a(2)	318
b Retired or separated participants receiving benefits.....	6b	1
c Other retired or separated participants entitled to future benefits	6c	91
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	410
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	1
f Total. Add lines 6d and 6e	6f	411
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	320
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	332
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	25

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 3F 3H

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

<p>9a Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) **R** (Retirement Plan Information)

(2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

(4) **DCG** (Individual Plan Information) – Number Attached _____

(5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

(1) **H** (Financial Information)

(2) **I** (Financial Information – Small Plan)

(3) **A** (Insurance Information) – Number Attached 0

(4) **C** (Service Provider Information)

(5) **D** (DFE/Participating Plan Information)

(6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 TRI-UNION SEAFOODS, LLC	D Employer Identification Number (EIN) 33-0761094	

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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

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)

LAVINE,LOFGREN,MORRIS & ENGELBERG

33-0690020

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT	6100	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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	4496	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
AF AMER MUTUAL R4 - AMERICAN FUNDS 95-2566717	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
AM CENT MDCPVAL INV - AMERICAN CEN 44-0619208	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
COHEN & STEERS RLTY - SS&C GIDS, I 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
GALLIARD STBLE RTN M 800 LASALLE AVENUE SUITE 1400 MINNEAPOLIS, MN 55402	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
J H BALANCED T - JANUS HENDERSON S 151 DETROIT STREET DENVER, CO 80206	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
MFS MID CAP GRTH R3 - MFS SERVICE 04-2865649	0.50%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
TCW MW TOT RTN BD M - BNY MELLON I 500 ROSS STREET PITTSBURGH, PA 53442	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
TRP DIV GROWTH ADV - T. ROWE PRICE 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN</u>	B Three-digit plan number (PN)	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>TRI-UNION SEAFOODS, LLC</u>	D Employer Identification Number (EIN) <u>33-0761094</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GALLIARD STBLE RTN M</u>		
b Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>		
c EIN-PN <u>94-6751924-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>886045</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 TRI-UNION SEAFOODS, LLC	D Employer Identification Number (EIN) 33-0761094

Part I	Asset and Liability Statement
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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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	27891	2214
(2) Participant contributions	1b(2)	75390	6407
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1058	1110
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	181215	140281
(9) Value of interest in common/collective trusts	1c(9)	1043267	886045
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	13496776	15082321
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	14825597	16118378
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	14825597	16118378

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	147043	
(B) Participants.....	2a(1)(B)	1304032	
(C) Others (including rollovers).....	2a(1)(C)	20497	
(2) Noncash contributions.....	2a(2)	0	1471572
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	52	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	15163	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		15215
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	462143
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	462143	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		462143
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	0
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	24027
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	1731145
c Other income	2c	0
d Total income. Add all income amounts in column (b) and enter total	2d	3704102

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2279268
(2) To insurance carriers for the provision of benefits	2e(2)	0
(3) Other	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	2279268
f Corrective distributions (see instructions)	2f	1697
g Certain deemed distributions of participant loans (see instructions)	2g	76848
h Interest expense	2h	0
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	0
(2) Contract administrator fees	2i(2)	0
(3) Recordkeeping fees	2i(3)	4496
(4) IQPA audit fees	2i(4)	6100
(5) Investment advisory and investment management fees	2i(5)	456
(6) Bank or trust company trustee/custodial fees	2i(6)	0
(7) Actuarial fees	2i(7)	0
(8) Legal fees	2i(8)	0
(9) Valuation/appraisal fees	2i(9)	0
(10) Other trustee fees and expenses	2i(10)	0
(11) Other expenses	2i(11)	0
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	11052
j Total expenses. Add all expense amounts in column (b) and enter total	2j	2368865

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	1335237
l Transfers of assets:		
(1) To this plan	2l(1)	0
(2) From this plan	2l(2)	42456

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: LAVINE, LOGREN, MORRIS & ENGELBERG

(2) EIN: 33-0690020

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	201091
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.	<input type="checkbox"/>	<input type="checkbox"/>	

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)
CHICKEN OF THE SEA FROZEN FOODS SAVINGS INVESTMENT PLAN	13-5632160	001

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TRI-UNION SEAFOODS, LLC</u>	D Employer Identification Number (EIN) <u>33-0761094</u>	

Part I	Distributions
---------------	----------------------

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

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

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
---	--

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
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).....	14b	
c 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).....	14c	

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

**CHICKEN OF THE SEA INTERNATIONAL
SAVINGS INVESTMENT PLAN**

**INDEPENDENT AUDITORS' REPORT,
FINANCIAL STATEMENTS, AND
SUPPLEMENTAL SCHEDULES**

For the Year Ended December 31, 2024

Draft - For Discussion Purposes Only

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

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Draft - For Discussion Purposes Only



**LAVINE, LOFGREN, MORRIS
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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Chicken of the Sea International Savings Investment Plan
El Segundo, California

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

We have performed audits of the accompanying financial statements of Chicken of the Sea International Savings Investment Plan (the "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) (an "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 the 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 ("DOL") 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 DOL'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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 the 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules (Schedule H, Part IV, Line 4a for the year ended December 31, 2024 and Schedule H, Part IV, Line 4i as of December 31, 2024), are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL'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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 DOL'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 conformity with the DOL'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).

La Jolla, California
December 10, 2025

Draft - For Discussion Purposes Only

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Statements of Net Assets Available for Benefits As of December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments, at fair value:		
Money market account	\$ 1,110	\$ 1,058
Mutual funds	15,082,321	13,496,776
Common/collective trust	886,045	1,043,267
	<u>15,969,476</u>	<u>14,541,101</u>
Total investments, at fair value		
Contributions receivable - employee deferral	6,407	75,390
Contributions receivable - employer matching	2,214	27,891
Notes receivable from participants	140,281	181,215
	<u>16,118,378</u>	<u>14,825,597</u>
Total assets		
LIABILITIES		
	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS		
	<u>\$ 16,118,378</u>	<u>\$ 14,825,597</u>

See accompanying notes to financial statements.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2024

Additions to net assets attributed to:

Investment income:

Dividends from mutual funds	\$ 462,143
Net realized and unrealized appreciation in fair value of mutual funds	1,731,145
Net realized and unrealized appreciation in fair value of common/collective trust	24,027
Interest income from money market account	52

Net investment income 2,217,367

Contributions:

Participant - current	1,304,032
Participant - rollover	20,497
Employer - matching	147,043

Total contributions 1,471,572

Interest income on notes receivable from participants 15,163

Total additions 3,704,102

Deductions from net assets attributed to:

Benefits paid to participants	2,279,268
Corrective distributions	1,697
Deemed distributons of notes receivable from participants	76,848
Administrative fees	11,052

Total deductions 2,368,865

Net increase prior to transfer of assets to another Plan 1,335,237

Transfer of assets to another plan (Note 1) (42,456)

Net increase 1,292,781

Net assets available for benefits:

Beginning of year 14,825,597

End of year \$ 16,118,378

See accompanying notes to financial statements.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the Chicken of the Sea International Savings Investment Plan (the “Plan”) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

General

The Plan, which was adopted on October 1, 1997, is a defined contribution plan covering substantially all employees of Tri-Union Seafoods, LLC (the “Company”) who are located in the United States and paid on a United States-based payroll. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The trustee, custodian, and recordkeeper of the Plan is Fidelity Trust Management Company (“Fidelity”).

Transfer of Assets to Another Plan

On April 19, 2024, assets in the amount of \$42,456 were transferred from the Plan to a retirement plan sponsored by a related party employer.

Eligibility to Participate

Employees become eligible to participate in the Plan on the first day of the month coincident with or following their completion of three months of service. Ineligible employees include those covered by a collective bargaining agreement, residents of Puerto Rico, and nonresident aliens with no income from a United States source.

Contributions

Participant salary reduction contributions – Participants may elect to contribute up to 100% of their pretax and/or after tax (Roth contributions) annual compensation, as defined by the Plan, subject to the maximum amount allowed by the Internal Revenue Code (the “IRC”). Eligible employees, except those who affirmatively elect to not participate or who choose to contribute a specified amount to the Plan, will automatically have 6% of their pretax compensation deferred into the Plan.

Participants who have attained age 50 before the end of the plan year are eligible to contribute catch-up contributions. Employee contributions are immediately vested and nonforfeitable and are subject to certain limitations imposed by the IRC.

Participant rollover contributions – The Plan allows employees to make rollover contributions from qualified sources. Such contributions are 100% vested and nonforfeitable.

Employer matching contributions – The Company may make discretionary matching contributions to the Plan. For 2024, the discretionary matching contribution was 50% of participant contributions (excluding catch-up contributions) up to 6% of the participant's annual eligible compensation. These contributions are subject to overall employer contribution limits and individual participant account limits.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF THE PLAN (Continued)

Participant Accounts

All investments are directed by plan participants. Upon enrollment in the Plan, a participant may allocate contributions among any of the available investment options. Individual accounts are maintained for each participant. Each participant's account is credited with the participant's contributions, any employer matching contributions, and an allocation of Plan earnings and losses. Participants' accounts are also charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the amount that can be provided from the participant's vested account.

Notes Receivable from Participant (Participant Loans)

Participants may borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested interest in their account balances. Loans are required to be repaid within 5 years unless the loan is used to acquire a principal residence, for which the repayment period may be up to 10 years. The loans are secured by half of the participant's vested interests in his/her account balance. The loans bear interest at rates determined by the Plan administrator. Only one note receivable per participant may be outstanding at a time. Principal and interest are paid regularly through payroll deductions. The interest rates on loans as of December 31, 2024 ranged from 4.25% to 9.50%.

In April 2020, the Plan operationally implemented certain provisions of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") (Note 10). Participants requesting relief under the CARES Act were permitted (i) an increased loan limit to the lesser of \$100,000 or 100% of the nonforfeitable account balance (available until September 23, 2020), and (ii) a delay in loan repayments due through December 31, 2020 for up to one year.

Vesting

Participants are immediately vested in their rollover and participant salary reduction contributions plus actual earnings thereon. Vesting in the remainder of their accounts (employer matching contributions) is based on years of credited service. Accrued benefits vest as follows:

<u>Years of Service</u>	<u>Vested Interest</u>
1	25%
2	50%
3	75%
4 or more	100%

Participants become fully vested upon termination for reason of retirement, death or disability, or if the Plan is terminated. Nonvested benefits are forfeited by participants upon termination for reasons other than normal retirement, death or disability.

Forfeitures

Forfeited nonvested amounts held by the Plan may be used first to pay fees and then to reduce future employer contributions. During 2024, \$51,378 was credited to the forfeiture account due to distributions, \$281,920 was used to reduce employer matching contributions, and there was \$1,506 of investment gains, and \$6,100 used to pay expenses. As of December 31, 2024 and 2023, the forfeiture balance was \$626 and \$235,762, respectively.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF THE PLAN (Continued)

Payment of Benefits

Upon retirement, death, disability, attaining age 59½, or termination of employment, a participant may elect to receive: 1) a lump sum amount equal to the value of his or her vested account balance; 2) periodic payments by selecting a predetermined number of payments or a fixed dollar payment of a selected frequency assuming specific requirements are met; or 3) elect to leave such funds on deposit in the Plan, except as described below.

Pursuant to the Setting Every Community Up for Retirement Enhancement Act of 2019 (the “SECURE Act”), which became law on December 20, 2019, participants may defer taking distributions as follows:

- If a participant reached the age of 70½ in 2019, the participant may defer receiving distributions until the later of April 1, 2020, or the April following the calendar year in which the participant retires;
- If a participant reached the age of 70½ in 2020 or later, the participant may defer receiving distributions until the later of the April following the calendar year in which the participant reaches age 72 or retires.

The distribution provisions of the SECURE Act were modified by the SECURE 2.0 Act of 2022 (“SECURE 2.0 Act”) (Note 11), such that beginning in 2023, the age a participant must begin taking distributions was raised to 73. If a participant reached the age of 72 during 2023, the participant may defer receiving distributions until April 1, 2025, the latest date that a required minimum distribution may be taken for 2024.

Upon employment termination, if a participant’s vested account balance is between \$1,000 and \$7,000, and if the participant does not make a distribution election, the Plan may transfer the participant’s account balance into an individual retirement account. Also at its discretion, the Plan may elect to distribute vested account balances of less than \$1,000.

The Plan allows for hardship distributions from a participant’s vested account balance, in accordance with Plan and IRC provisions regarding qualifying expenses.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Administrative Expenses

All administrative, accounting, legal, and audit expenses of the Plan not offset by forfeitures and paid by the Plan are paid by the Company at no cost to the Plan. Other costs and expenses such as distribution and loan fees are charged to the accounts of the applicable Plan participants.

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net realized and unrealized appreciation or depreciation in fair value investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Subsequent Events

Plan management has evaluated subsequent events through the date of the independent auditors' report, which is the date these financial statements were available to be issued.

NOTE 3. INFORMATION CERTIFIED BY THE CUSTODIAN

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and the ERISA-required supplemental schedule (Schedule H, Part IV, Line 4i), including investments and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation or depreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity, the Plan's custodian.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – inputs are unadjusted, quoted market prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – inputs are either directly or indirectly observable for the asset or liability through correlation with related market data at the measurement date and for the duration of the instrument’s anticipated life.

Level 3 – inputs are both unobservable and significant to the overall fair value measurement for the asset or liability at the measurement date. These inputs reflect Plan management’s best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and in the inputs to the model.

The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2024 and 2023. The following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2024 and 2023:

Mutual funds and money market account: Valued at the daily closing price as reported by the fund. Mutual funds, including the money market fund, held by the Plan are open-end funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The funds held by the Plan are deemed to be actively traded.

Common/collective trust: Valued at the net asset value of units of the respective collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer may reserve the right to require a notification period in order to ensure that securities liquidations will be carried out in an orderly business manner.

The Galliard Stable Return Fund M is a stable value collective trust which primarily consists of indirect investments in fully benefit-responsive investment contracts through an investment company. The stable value collective trust’s contract value is considered its fair value for financial reporting purposes as that is the amount at which participants would normally transact with the Plan.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

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

The following tables set forth by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	December 31, 2024			Total
	Level 1	Level 2	Level 3	
Money market account	\$ 1,110	\$ -	\$ -	\$ 1,110
Mutual funds	15,082,321	-	-	15,082,321
Total investments in the fair value hierarchy	<u>\$ 15,083,431</u>	<u>\$ -</u>	<u>\$ -</u>	15,083,431
Common/collective trust measured at net asset value ^(a)				<u>886,045</u>
Total investments, at fair value				<u>\$ 15,969,476</u>
	December 31, 2023			Total
	Level 1	Level 2	Level 3	
Money market account	\$ 1,058	\$ -	\$ -	\$ 1,058
Mutual funds	13,496,776	-	-	13,496,776
Total investments in the fair value hierarchy	<u>\$ 13,497,834</u>	<u>\$ -</u>	<u>\$ -</u>	13,497,834
Common/collective trust measured at net asset value ^(a)				<u>1,043,267</u>
Total investments, at fair value				<u>\$ 14,541,101</u>

^(a) Certain investments (common/collective trust) that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the total investments presented in the statements of net assets available for benefits.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

The following table summarizes certain characteristics of the Plan's investment in the common/collective trust (for which fair value is measured using the net asset value per share practical expedient) as of December 31, 2024 and 2023. There are no participant redemption restrictions for this investment, and the redemption notice period is applicable only to the Plan.

	Fair Value	Unfunded Commitments	Redemption Frequency (Participant)	Redemption Notice Period (Plan)
Galliard Stable Return Fund M:				
December 31, 2024	\$ 886,045	N/A	Daily	12 months
December 31, 2023	\$ 1,043,267	N/A	Daily	12 months

NOTE 5. PLAN TERMINATION

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

NOTE 6. TAX STATUS

The Company has adopted a pre-approved defined contribution plan and relies upon the pre-approved plan's opinion letter from the Internal Revenue Service ("IRS"), in which the IRS stated that, in its opinion, the pre-approved plan's design was in accordance with the applicable requirements of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. The Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

NOTE 7. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Company pays certain administrative costs of the Plan, and also provides administrative services for the Plan at no cost to the Plan. Certain investments are managed by the custodian of the Plan and/or affiliates of the custodian. These transactions qualify as exempt party-in-interest transactions.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements December 31, 2024

NOTE 8. RISKS AND UNCERTAINTIES

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

NOTE 9. DELINQUENT REMITTANCES

The Company identified multiple instances in 2024 where amounts withheld from employees' paychecks totaling \$201,091 were not remitted to the Plan within the reasonableness timeframe established by the DOL. The Company is in the process of calculating and intends to remit lost earnings and interest thereon as soon as administratively possible.

Based on such actions, Plan management and the Company believe the operational failures will not cause the Plan to be disqualified by the IRS and that the self-corrective actions will allow the Plan to be in compliance with the Plan documents and ERISA. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

NOTE 10. CARES ACT

As described in the preceding notes, in response to the effects of the coronavirus on the economy, in March 2020, Congress passed the CARES Act. The CARES Act provides temporary relief for retirement plan sponsors and participants with respect to employer contributions, distributions, and participant loans. The provisions of the CARES Act were permitted to be implemented operationally prior to formally amending the Plan document. During 2020, the Plan implemented certain relief provisions included in the CARES Act. Plan management expects to formally amend the Plan by December 31, 2026.

NOTE 11. SECURE 2.0 ACT

On December 29, 2022, the SECURE 2.0 Act became law. The purpose of the legislation is to expand access to retirement plans and to help working Americans increase their retirement savings. In addition to the changes to distributions described in Note 1, The SECURE 2.0 Act includes various required and optional provisions that become effective through 2033, certain of which are described below:

- Beginning in 2033, the age for required minimum distributions will increase from age 73 to 75.
- Catch-up contributions will be made on a Roth basis, unless the participant earns \$145,000 or less, generally beginning in 2026.
- Beginning January 1, 2025, a participant from the ages 60 to 63 can elect catch-up contributions up to the limit of the greater of \$10,000 or 150% of the catch-up contribution limit imposed by the IRS.
- Starting January 1, 2025, long-term part-time workers (defined as employees who have worked for two consecutive 12 month periods during each of which they have at least 500 hours of service) will become eligible to enroll in their employer's retirement plan after two years.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Notes to Financial Statements
December 31, 2024

NOTE 11. SECURE 2.0 ACT (Continued)

Plan management has not yet determined which of the optional provisions, if any, the Plan will implement. Plan management expects to formally amend the Plan by December 31, 2026.

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SUPPLEMENTAL SCHEDULES

Draft - For Discussion Purposes Only

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4a – Schedule
of Delinquent Remittances
For the Year Ended December 31, 2024

EIN: 33-0761094
Plan Number: 002

<u>Participant Contributions Transferred Late to the Plan</u>		<u>Total That Constitute Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51</u>
<u>Check Here if Late Participant Loan Repayments Are Included <input checked="" type="checkbox"/></u>	<u>Date Withheld</u>	<u>Date Remitted</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside Voluntary Fiduciary Correction Program</u>	<u>Contributions Pending Correction in Voluntary Fiduciary Correction Program</u>
\$ 7,235	12/7/2023	1/3/2024	\$ 7,235	\$ -	\$ -
408	12/7/2023	1/5/2024	408	-	-
36	12/7/2023	12/27/2023	36	-	-
15	12/7/2023	11/18/2024	15	-	-
234	12/7/2023	*	234	-	-
7,638	12/14/2023	1/3/2024	7,638	-	-
392	12/14/2023	1/5/2024	392	-	-
36	12/14/2023	12/27/2023	36	-	-
14	12/14/2023	11/18/2024	14	-	-
128	12/14/2023	*	128	-	-
23,920	12/15/2023	1/3/2024	23,920	-	-
160	12/15/2023	1/5/2024	160	-	-
7,689	12/21/2023	1/3/2024	7,689	-	-
392	12/21/2023	1/5/2024	392	-	-
146	12/21/2023	*	146	-	-
392	12/28/2023	1/5/2024	392	-	-
56	12/28/2023	*	56	-	-
3,384	1/4/2024	1/16/2024	3,384	-	-
36	1/4/2024	2/16/2024	36	-	-
392	1/4/2024	3/22/2024	392	-	-
50	1/4/2024	*	50	-	-
36	1/11/2024	2/16/2024	36	-	-
392	1/11/2024	3/22/2024	392	-	-
70	1/11/2024	*	70	-	-

(Continued)

See accompanying independent auditors' report.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4a – Schedule
of Delinquent Remittances (Continued)
For the Year Ended December 31, 2024

EIN: 33-0761094
Plan Number: 002

<u>Participant Contributions Transferred Late to the Plan</u>		<u>Total That Constitute Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51</u>	
<u>Check Here if Late Participant Loan Repayments Are Included <input checked="" type="checkbox"/></u>	<u>Date Withheld</u>	<u>Date Remitted</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside Voluntary Fiduciary Correction Program</u>	<u>Contributions Pending Correction in Voluntary Fiduciary Correction Program</u>	
\$ 160	1/12/2024	3/22/2024	\$ 160	\$ -	\$ -	\$ -
205	1/12/2024	*	205	-	-	-
8,422	1/18/2024	2/7/2024	8,422	-	-	-
36	1/18/2024	2/16/2024	36	-	-	-
568	1/18/2024	3/22/2024	568	-	-	-
131	1/18/2024	*	131	-	-	-
7,859	1/25/2024	2/7/2024	7,859	-	-	-
36	1/25/2024	2/16/2024	36	-	-	-
145	1/25/2024	*	145	-	-	-
4,843	1/31/2024	*	4,843	-	-	-
7,595	2/1/2024	2/15/2024	7,595	-	-	-
25	2/1/2024	2/16/2024	25	-	-	-
104	2/1/2024	*	104	-	-	-
25	2/8/2024	2/16/2024	25	-	-	-
140	2/8/2024	*	140	-	-	-
120	2/15/2024	*	120	-	-	-
7,300	2/22/2024	3/19/2024	7,300	-	-	-
39	2/22/2024	*	39	-	-	-
41,653	2/29/2024	3/19/2024	41,653	-	-	-
52	2/29/2024	*	52	-	-	-
7,241	3/7/2024	3/19/2024	7,241	-	-	-
47	3/7/2024	*	47	-	-	-
44	3/15/2024	*	44	-	-	-
7,268	3/21/2024	4/18/2024	7,268	-	-	-

(Continued)

See accompanying independent auditors' report.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4a – Schedule
of Delinquent Remittances (Continued)
For the Year Ended December 31, 2024

EIN: 33-0761094
Plan Number: 002

Participant Contributions Transferred Late to the Plan	Date Withheld	Date Remitted	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
			Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	
\$ 523	3/21/2024	4/18/2024	\$ 523	\$ -	\$ -	\$ -
7,979	3/28/2024	4/19/2024	7,979	-	-	-
9,341	4/4/2024	4/19/2024	9,341	-	-	-
6,970	5/23/2024	6/7/2024	6,970	-	-	-
278	5/23/2024	6/7/2024	278	-	-	-
6,840	5/30/2024	6/7/2024	6,840	-	-	-
224	5/30/2024	6/7/2024	224	-	-	-
7,639	8/8/2024	8/16/2024	7,639	-	-	-
7,093	9/5/2024	9/13/2024	7,093	-	-	-
55	9/15/2024	9/25/2024	55	-	-	-
6,594	11/21/2024	12/12/2024	6,594	-	-	-
246	11/21/2024	11/30/2024	246	-	-	-
<u>\$ 201,091</u>			<u>\$ 201,091</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Contributions not yet remitted to the Plan.

See accompanying independent auditors' report.

CHICKEN OF THE SEA INTERNATIONAL SAVINGS INVESTMENT PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4i – Schedule
of Assets Held for Investment Purposes at End of Year
As of December 31, 2024

EIN: 33-0761094
Plan Number: 002

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party		Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost ⁽¹⁾	Current Value
*	Fidelity Government Prime MMKT	Money Market Account	-	\$ 1,110
	J H Balanced T	Mutual Fund	-	64,754
	Cohen & Steers Realty	Mutual Fund	-	65,029
	Metwest Total Return Bond M	Mutual Fund	-	166,667
	T. Rowe Price Dividend Growth Advisor	Mutual Fund	-	17,965
	A F American Mutual R4	Mutual Fund	-	9,301
*	Fidelity ContraFund	Mutual Fund	-	2,276,419
*	Fidelity Blue Chip Growth	Mutual Fund	-	221,316
*	Fidelity Low-Priced Stock	Mutual Fund	-	89,848
*	Fidelity International Cap Appreciation	Mutual Fund	-	322,101
*	Fidelity Multi-Asset Index	Mutual Fund	-	22,693
*	Fidelity Small Cap Growth	Mutual Fund	-	6,575
*	Fidelity Small Cap Value	Mutual Fund	-	8,717
*	Fidelity US Bond Index	Mutual Fund	-	308,484
*	Fidelity 500 Index	Mutual Fund	-	2,363,550
*	Fidelity Emerging Markets Index	Mutual Fund	-	19,050
*	Fidelity Mid Cap Index	Mutual Fund	-	971,498
*	Fidelity Small Cap Index	Mutual Fund	-	2,213
*	Fidelity International Index	Mutual Fund	-	42,086
*	Fidelity Freedom Income Fund - Class K	Mutual Fund	-	100,943
*	Fidelity Freedom 2010 Fund - Class K	Mutual Fund	-	131,068
*	Fidelity Freedom 2015 Fund - Class K	Mutual Fund	-	19,561
*	Fidelity Freedom 2020 Fund - Class K	Mutual Fund	-	366,576
*	Fidelity Freedom 2025 Fund - Class K	Mutual Fund	-	1,054,029
*	Fidelity Freedom 2030 Fund - Class K	Mutual Fund	-	1,526,799
*	Fidelity Freedom 2035 Fund - Class K	Mutual Fund	-	511,043
*	Fidelity Freedom 2040 Fund - Class K	Mutual Fund	-	1,461,211
*	Fidelity Freedom 2045 Fund - Class K	Mutual Fund	-	446,342
*	Fidelity Freedom 2050 Fund - Class K	Mutual Fund	-	1,086,432
*	Fidelity Freedom 2055 Fund - Class K	Mutual Fund	-	945,877
*	Fidelity Freedom 2060 Fund - Class K	Mutual Fund	-	251,674
*	Fidelity Freedom 2065 Fund - Class K	Mutual Fund	-	201,071
*	Fidelity Freedom 2070 Fund - Class K	Mutual Fund	-	1,429
	Galliard Stable Return Fund M	Common/Collective Trust	-	886,045
*	Participant Loans	Interest rates range from 4.25%-9.50%; maturity dates vary.	-0-	140,281
	Total			<u>\$ 16,109,757</u>

* Party-in-interest.

(1) In accordance with Form 5500 instructions, cost information with respect to participant or beneficiary directed investments under an individual account plan may be omitted.

See accompanying independent auditors' report.



October 15, 2024

To Whom It May Concern,

The 2024 audit of the Chicken of the Sea International Investment Plan ("the Plan") is currently in process and will be completed as soon as administratively possible. Form 5500 will be amended to include the audited financial statements of the Plan once the audit is complete.

Sincerely,

Jury Lee
Thai Union North America/Chicken of the Sea International



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