

DENOTO HOLDING CORPORATION

Annual Meeting

April 29, 2026



AGENDA

1. DENOTO OVERVIEW

2. YEAR IN REVIEW

3. LOOKING TO THE FUTURE

4. QUESTIONS

INTRODUCTIONS



- Board Member introduction
- CEO introduction
- Background on Denoto's creation and structure

WHAT IS DENOTO?



- Separately chartered entity, volunteer Board
- Wholly-owned by the Hoopa Valley Tribe
- Focused on economic development
- Help reduce the economic development burden of the Tribal Council

DENOTO'S GOALS

1. Build robust infrastructure for durable economic development
2. Boost revenues of existing tribal enterprises
3. Expand local job opportunities
4. Develop government contracting business

Year in Review



Supporting Tribal Enterprises

SUPPORTING TRIBAL ENTERPRISES



Vision – Assess and make recommendations for existing tribal enterprises.

Management

- Strengthen leadership through centralized oversight and strategic decision-making

Operational Efficiency and Agility

- Implement systems that reduce redundancies and bottlenecks
- Identify and capitalize on business opportunities

Financial Transparency:

- Accurate and compliant financial reporting and tracking KPIs across all enterprises
- Real-time data for informed decision-making

Capacity Building for Tribal Members

- Leadership and professional development opportunities for Tribal members



New Finance & Accounting (ERP) System for the Tribal Enterprises

ERP SYSTEM: Overview



ERP Project Approval

- Tribal Council approved ERP system project in March 2026
- Denoto chosen through competitive bid process

Initial Implementation Focus

- Implementation starts with Hoopa Aggregate, HFI, and Tsemeta
- Denoto will leverage its ongoing work with the enterprises

Shareholder Benefits

- Enhance transparency, accountability, and data-driven decisions across tribal enterprises

INTEGRATED END-TO-END PLATFORM

Simplifies the Entire Project Lifecycle



Financial Management

- GAAP Compliance
- T&M, FP & CP
- Revenue Recognition
As Worked, % Complete & Schedules
- Accept Customer Payments via Stripe
- Invoice Generation
- 1099 Reporting
- General Ledger
- Accounts Payable
- Accounts Receivable
- Cost Pools
- Indirect Rates
- PO Match: 2-Way or 3-Way Match
- Fixed Assets & Depreciation
- Inventory & Manufacturing

Plan, Execute & Monitor

- Purchase Requisition
- Budgeting & Revenue Forecasting
- Resource Scheduling
- Skills Management
- Scenario Planning
- Pricing
- Subcontractor Management
- Approvals
- Workflow and Document Repository
- Contract Management
- SCA Compliance
- Timesheets & Accruals
- Expense & Per Diems
- Purchase Orders
- BI Analytics Reporting
- Real-Time Dashboards & KPIs
- Project Status, Utilization & Burn Rate
- % Complete & EVM
- Open Commitments
- Gross and Net Margins
- Backlog
- Customer Management

ERP SYSTEM: Building for Growth



Scalable Infrastructure

- ERP system is scalable infrastructure, as business grows and operational complexity increases over time

ERP features go beyond accounting, including:

- Human Resources
- Customer and Vendor Management
- Operations Tracking
- Asset Management
- Project Management



ERP SYSTEM: Next Steps

Hiring ERP Business Support Specialist in Hoopa

- Looking for strong accounting background
- Work hand-in-hand with each tribal enterprise to configure customized system

Vendor Selection

- Currently reviewing bids from software companies
- Contract review and execution

One-Year Project Timeline

HOOPA AGGREGATE & READY-MIX

BUSINESS SUPPORT: Hoopa Aggregate



Interim Leadership Plan

- Executed interim leadership plan after departure of prior director

Financial Transparency

- Supporting operational changes to enhance financial transparency
- Aggregate is now producing monthly financial reports for the first time in years

BUSINESS SUPPORT: Hoopa Aggregate



Fire Cleanup

- Addressed fire-related damage and cleanup to ensure safety and operational improvements

Market-Aligned Pricing

- Implemented pricing changes aligned with market conditions

STRATEGIC PLAN: REVENUE GROWTH

Hoopla Aggregate & Ready-Mix

- a) Leverage public and private incentives for hiring Native businesses**
 - Disadvantaged Business Enterprise (DBE) designation
 - HubZone and 8(a) opportunities
- b) There are ready-now customers eager to buy**
 - Hoopa Depts. & regional customers
 - CalTrans certification
 - Expand capacity with additional equipment (i.e., trucks, etc.)



TSEMETA FOREST NURSERY & HFI

BUSINESS SUPORT: Tsemeta



Facilitating New Partnership

- After changes at Jonsteen Co., played key role in establishing new partnership with Steen Christensen

Scaling Up Seedling Production

- Partnership focuses on reaching annual target of 600,000 seedlings

STRATEGIC PLAN: REVENUE GROWTH



Tsemeta Nursery

a) Leverage public and private incentives for Native businesses

- Disadvantaged Business Enterprise (DBE) designation
- Department of the Interior - Buy Indian Act
- HubZone and 8(a) opportunities (e.g., Forest Service reforestation projects)

b) Pursue new markets

- Invest in website and build online retail business
- Build forest-management service offering in conjunction with HFI and cultural burn practitioners (Thin-Burn-Replant)



STRATEGIC PLAN: REVENUE GROWTH

Hoopa Forest Industries

Leverage public and private incentives for Native businesses

- Disadvantaged Business Enterprise (DBE) designation
- Department of the Interior - Buy Indian Act
- HubZone and 8(a) opportunities

a) Pursue new markets

- Hardwood flooring, utility poles, trim and other products (including exports)
- Build forest-management/fire mitigation service offering in conjunction with Tsemeta and cultural burn practitioners



HOOPA GROCERY STORE

BUSINESS SUPPORT: Grocery Store



Retail Assessment

- Denoto engaged a national retail consulting firm, Allied Universal, to assess inventory controls and stocking practices onsite.
- Identified key areas for improvement

Follow-on Support

- Denoto is coordinating follow-up contract with Allied Universal to assist with operational enhancements
- Boost efficiencies, inventory management, and profit

FEDERAL CONTRACTING

FEDERAL CONTRACTING



The 8(a) program is a proven economic development tool for tribes

- Tribes of every size and every region have been successful, including neighboring tribes
 - CA tribes, Alaska Native corps, large Oklahoma tribes, east coast tribes, Hawaiian Native orgs, etc.
- **\$23.3B** in federal contracts awarded to Native businesses in 2023 alone
 - This represents only 3% of total federal contracting dollars
- Contracting officers in federal agencies love 8(a), especially tribal businesses
 - 8(a) allows for sole-source contracting, meaning we do not have to be the lowest bid
 - Tribally-owned 8(a) entities have the greatest flexibility and highest sole source contract dollar limits limits

STRATEGIC PLAN – FEDERAL CONTRACTING

Phase 1: **Create new federal contracting entities - *Complete***

Phase 2: **Register new entities in SAM.gov portal - *Complete***

Phase 3: **Submit applications for 8(a) program – *Complete***

- SBA web portal was shut down for 6 months, reopened in early 2025
- Federal audit, review of new applications are on hold
- Estimated 6-12 months from submission to approval

Phase 4: **Pursue subcontracting and teaming opportunities**

PARTNERSHIP: ReMo Homes

Partnership Overview

- Joint venture with CA-based ReMo Homes
- Majority owned by Denoto

Federal Contracting Opportunities

- Target federal contracts to expand sustainable, fire-resistant housing across regions

Demonstration Home

- Demonstration unit will be placed in Hoopa



TRIBAL LLC ORDINANCE

LLC Ordinance



Incorporation of LLCs under Tribal Law

- LLCs is a favored business structure
- Incorporation under Tribal law shields some state regulations
- Strengthen Tribe's business ecosystem
- Supplement to existing tribal business codes
 - LPA hearing took place in January 2026
 - Feedback obtained from Hoopa Dept. of Commerce and tribal entrepreneurs in March 2026

Looking to the Future



NEAR-TERM PRIORITIES



- Successful implementation of ERP system
- Continue operational enhancements at tribal enterprises
- Utilize ReMo demonstration unit as business incubator space
- Obtain DBE certifications for tribal enterprises
- Complete SBA 8(a) certification

LONGER-TERM PRIORITIES



Separate **Tribal Business** from **Tribal Government**

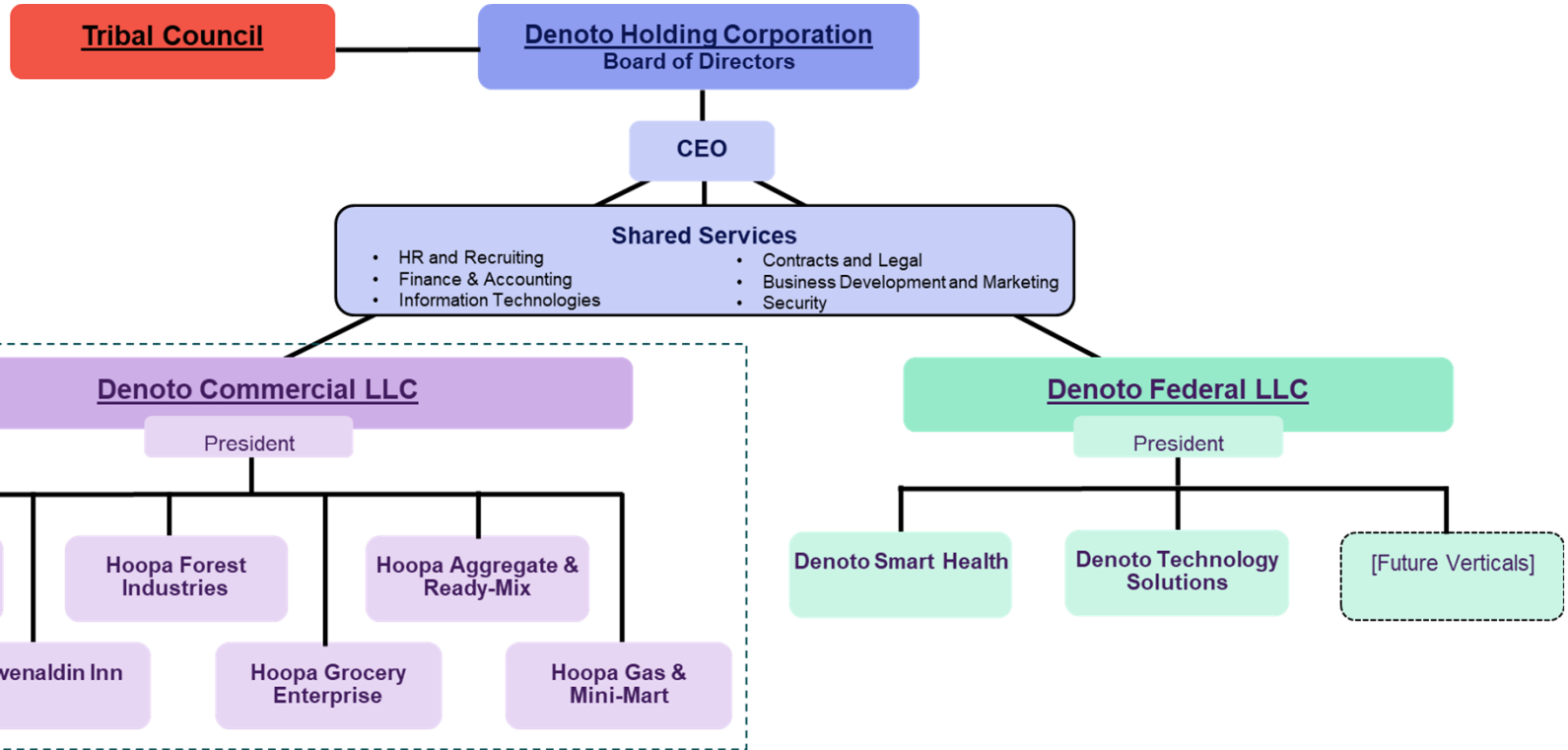
- Reorganization under Denoto

Revenue Generation from 8(a) Contracting

- 8(a) program is expected endure to after federal audit



POTENTIAL ORGANIZATIONAL CHART



CLOSING THOUGHTS

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Questions

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