FORM 10-K

Annual report pursuant to section 13 and 15(d)

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KAANAPALI LAND LLC	Mailing Address	Business Address
CIK:**1230058**| IRS No.: **010731997** | Fiscal Year End: **1231**	*900 NORTH MICHIGAN AVE*	*C/O JMB REALTY CORP*
Type: **10-K** | Act: **34** | File No.: **000-50273** | Film No.: **25764851**	*CHICAGO IL 60611*	*900 NORTH MICHIGAN AVE*
SIC: **6552** Land subdividers & developers (no cemeteries)		*CHICAGO IL 60611*
		312-915-1987

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K

[X] Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 for the fiscal year ended **December 31, 2024**

or

[ ] Transition report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from _____ to _____

Commission file number: **0-50273**

Kaanapali Land, LLC

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	**01-0731997** (I.R.S. Employer Identification No.)
900 N. Michigan Ave., Chicago, Illinois (Address of principal executive offices)	**60611** (Zip Code)

Registrant's telephone number, including area code 312-915-1987

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
N/A	**N/A**	**N/A**

Securities registered pursuant to Section 12(g) of the Act:

Limited Liability Company Interests (Class A Shares)
(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes [ ] No [X]

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes [ ] No [X]

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes [X] No [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See definition of "large accelerated filer," "accelerated filer,""smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	[ ]	Accelerated filer	[ ]
Non-accelerated filer	[X]	Smaller reporting company	[X]
		Emerging growth company	[ ]

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. Yes [ ] No [ ]

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. [ ]

If securities are registered pursuant to Section 12(b) of the Act, indicate by checkmark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. [ ]

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b). [ ]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes [ ] No [X]

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter. Not applicable.

As of March 24, 2025, the registrant had 1,792,613 Common Shares and 52,000 Class C Shares outstanding.

Documents incorporated by reference: None

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Part I

Item 1. Business

Kaanapali Land, LLC ("Kaanapali Land" or the "Company"), a Delaware limited liability company, is the reorganized entity resulting from the Joint Plan of Reorganization of Amfac Hawaii, LLC (now known as KLC Land Company, LLC ("KLC Land")), certain of its subsidiaries (together with KLC Land, the "KLC Debtors") and FHT Corporation ("FHTC" and, together with the KLC Debtors, the "Debtors") under Chapter 11 of the Bankruptcy Code, dated June 11, 2002 (as amended, the "Plan"). The Plan was filed jointly by all Debtors to consolidate each case for joint administration in the Bankruptcy Court in order to (a) permit the petitioners to present a joint reorganization plan that recognized, among other things, the common indebtedness of the debtors (i.e. the Certificate of Land Appreciation Notes ("COLAs") and Senior Indebtedness (as defined in the Plan)) and (b) facilitate the overall administration of the bankruptcy proceedings. As indicated in the Plan, Kaanapali Land has elected to be taxable as a corporation.

The Plan was confirmed by the Bankruptcy Court by orders dated July 29, 2002 and October 30, 2002 (collectively, the "Order") and became effective November 13, 2002 (the "Plan Effective Date"). During August 2005, pursuant to a motion for entry of final decree, the bankruptcy cases were closed.

The Company operates in two primary business segments: (i) Property and (ii) Agriculture. The Company operates through a number of subsidiaries, each of which is owned directly or indirectly by Kaanapali Land.

KLC Land is the direct subsidiary of Kaanapali Land through which the Company conducts substantially all of its remaining operations. KLC Land conducts substantially all of its business through various subsidiaries. Those subsidiaries with remaining assets of significant net value include KLC Holding Corp. ("KLC"), Pioneer Mill Company, LLC ("PMC"), and Kaanapali Land Management Corp. ("KLMC" formerly known as Kaanapali Development Corp.).

All dollar amounts are in thousands of dollars unless otherwise noted.

Project Planning and Development. The Company's real estate development approach, for land that it holds for development rather than investment, is designed to enhance the value of its properties in phases. In most instances, the process begins with the preparation of market and feasibility studies that consider potential uses for the property, as well as costs associated with those uses. The studies consider factors such as location, physical characteristics, demographic patterns, anticipated absorption rates, transportation, infrastructure costs, both onsite and offsite, and regulatory and environmental requirements.

For any property targeted for development, the Company will generally prepare a land plan that is consistent with the findings of the studies and then commence the process of applying for the entitlements necessary to permit the use of the property in accordance with the land plan. The length and difficulty of obtaining the requisite entitlements by government agencies, as well as the cost of complying with any conditions attached to the entitlements, are significant factors in determining the viability of the Company's projects. Applications for entitlements may include, among other things, applications for state land use reclassification, Maui County (the "County") community plan amendments, changes in zoning, and if applicable, subdivision.

Pioneer Mill Site. The Company owns approximately 19 acres in Lahaina, known as the Pioneer Mill Site, which is zoned primarily industrial. This is the former site of PMC's sugar mill on Maui and was the site of the coffee mill operation. In addition, portions of this parcel were subject to various short-term license agreements with third parties that generated income for the Company. As discussed below, the site was negatively impacted by the Lahaina wildfire.

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On June 13, 2024, PMC entered into a property sale agreement ("PMC Sales Agreement") with an unrelated third party for the sale of four parcels of land, aggregating approximately 20 acres (the "PMS land parcels") located in Lahaina, Hawaii. Pursuant to the PMC Sales Agreement, the sales price for the PMS land parcels is $20 million, and the closing of the sale of the PMS land parcels is subject to the due diligence period. On August 12, 2024, pursuant to an amendment to the PMC Sales Agreement, the due diligence period was extended to October 2, 2024. On October 2, 2024, pursuant to a Second Amendment to the PMC Sales Agreement, the due diligence period was extended to November 1, 2024. On October 31, 2024, pursuant to a Third Amendment to the PMC Sales Agreement, the PMC Sales Agreement was modified to extend the deadline for the purchaser to deliver the Notice to Proceed to November 29, 2024. A notice to proceed was received from the purchaser in accordance with the PMC Sales Agreement, as amended. The purchaser has deposited a total of $2 million into an escrow account, managed by a title company, established for the sale of the property. As noted below, the property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. The purchaser has the right to terminate the PMC Sales Agreement depending on various factors, including environmental testing of the property which will commence after the subcontractor vacates the property. As the PMC Sales Agreement is subject to certain conditions, including the results of the environmental testing, there can be no assurance that the sale of the PMS land parcels will be completed under the existing or any other terms of the PMC Sales Agreement, if at all.

Lahaina Wildfire. Beginning on August 8, 2023, a wildfire occurred due east of historic Lahaina town in Maui. The fire spread rapidly due to extreme wind conditions caused in part by Hurricane Dora which traveled 800 miles offshore west of Maui. The fires caused multiple fatalities, widespread damage to Lahaina town and the surrounding area including the Company’s 19-acre Pioneer Mill Site. The Company’s offices and coffee mill were located on the site as well as various other structures and a building which was leased to an unrelated third party and used to operate a coffee store. The Company also utilized portions of the property for short term license agreements with third parties that generated income for the Company. Although no employees were injured in the fire, the Company’s offices and coffee store building were destroyed. Additionally, most of the personal property of the licensees and the coffee mill was destroyed. The widespread destruction has caused disruptions in the Company’s development plans. The damage to the coffee mill has disrupted operations and prevented the Company from processing and selling the 2023 and 2024 year coffee crop. It is also likely that the fires and devastation caused thereby will adversely affect the long-term Maui economy and businesses operated on Maui. Maui hotel occupancy and average daily rates have declined significantly during 2024 as the Lahaina wildfire continues to disrupt tourism. Maui’s recovery from the wildfire remains slow. Clean up of Lahaina has been substantially completed by U.S. Army Corps of Engineers (“USACE”) contractors. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. During 2023, the Company initiated claims with its insurance carriers and in October 2023, the Company received an initial, unallocated advance payment of $1 million, in June 2024, the Company received approximately $4.9 million and in August 2024 received approximately $1.1 million from its insurance carrier. Although the Company currently expects that the Company’s insurance coverage will compensate the Company for the majority of its losses incurred in connection with the fire and related devastation, including the costs of its structures and equipment lost in the fire, the loss in revenue from the lack of coffee sales and the loss of income from the licensees, there can be no assurances the Company will be fully compensated for such losses. The Company could experience losses in excess of its insured limits, and further claims for certain losses could be denied or subject to deductibles or exclusions under its insurance policies. The Company has relocated its offices to temporary office facilities located on its lands in Kaanapali and is in the planning and design stages of relocating its coffee mill to its farm in Kaanapali.

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Kaanapali 2020 Development Plan. The Company's developable lands are located on the west side of the Island of Maui in the State of Hawaii. The majority of the developable lands are located near to the Kaanapali resort area. The Kaanapali development lands have been the subject of a community-based planning process that commenced in 1999 for the Kaanapali 2020 Development Plan. The Kaanapali 2020 Development Plan includes a mix of residential (including workforce affordable housing), commercial, quasi-public facilities, recreation, agriculture, rural, and open space. Any development plan for any of the Company's land, including the Kaanapali 2020 Development Plan, will be subject to approval and regulation by various state and County agencies and governing entities, especially insofar as the nature and extent of zoning, and improvements necessary for site infrastructure, building, transportation, water management, environmental and health are concerned. A substantial portion of the Company’s Kaanapali 2020 Development Plan land will require state district boundary amendments and county general plan and community plan amendments, as well as rezoning approvals. In Hawaii, the governmental entities may impose limits or controls on growth in their communities during the review and consideration of the various entitlement processes mainly through restrictive conditions, including limitations on density, impact fees, infrastructure contribution, among others, all of which may materially affect utilization of the land and the costs associated with developing the land. In addition, the County currently requires certain percentages and levels of affordability to be included in proposed residential developments or subdivisions of land, thereby affecting the feasibility of these projects. There can be no assurance that the Company will be successful in obtaining the necessary zoning and related entitlements for development of any currently unentitled Maui lands. At this time, the only Kaanapali 2020 Development Plan land that has sufficient entitlements to commence development is the Puukolii Village Mauka development, as described below.

The current regulatory approval process for a development project takes a number of years or more and involves substantial expense. The applications generally require the submission of comprehensive plans that involve the use of consultants and other professionals. A substantial portion of the Company's Kaanapali 2020 Development Plan land will require state district boundary amendments and county general plan and community plan amendments, as well as rezoning approvals. There is no assurance that all necessary approvals and permits will be obtained with respect to the current projects or future projects of the Company. Generally, entitlements are extremely difficult to obtain in Hawaii. There is often significant opposition to proposed developments from numerous local groups, environmental organizations, various community and civic groups, condominium associations and politicians advocating no-growth policies, among others. Any such group with standing can challenge submitted applications, which may substantially delay the process. Generally, once the applications are deemed acceptable, the various governing agencies involved in the entitlement process commence consideration of the requested entitlements. The applicable agencies often impose conditions, which may be costly and time consuming, on any approvals of the entitlements. The substantial time and expense of obtaining entitlements and the uncertainty of success in obtaining the entitlements could have a material adverse effect on the Company's success.

At the state level, all land in Hawaii is divided into four land use classifications: urban, rural, agricultural and conservation. The majority of the Kaanapali 2020 Development Plan land is currently classified as either agricultural or conservation.

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Despite the hurdles mentioned above, the Company remains hopeful that it will generally be able to develop that portion of its land for which it can obtain classification as an urban district from the State Land Use Commission. However, it is uncertain whether the Company will be able to obtain all necessary entitlements or, if so, how long it will take, and it cannot be predicted what the market will be for such land (or the associated development costs) at such time. Conservation land is land that has been considered by the state as necessary for preserving natural conditions as well as to protect water resources and cannot be developed. Lands within agricultural and rural districts have limited development potential, especially as it relates to density and use. Pursuant to the Kaanapali 2020 Development Plan, the Company intends to apply to the State Land Use Commission for reclassification of a portion of the agricultural lands to urban, and perhaps some rural, but does not intend to apply for reclassification of the conservation lands.

During 2012, the County updated its General Plan which projects general growth of the County over the next few decades. This update included a new component with maps which show directed growth areas. The County recognized the Kaanapali 2020 Development Plan to be within the urban growth limits identified in these directed growth maps. Development of the Kaanapali 2020 Development Plan lands in accordance with the Kaanapali 2020 Development Plan will require, in addition to state land use reclassification of some of the land from agriculture to urban, appropriate designation under the County community plan, and the appropriate County zoning designation included in the Maui County General Plan noting it as an urban growth area. In December 2021, the West Maui Community Plan (“WMCP”),which consists of a vision statement, goals, policies, and actions to guide growth and preservation in West Maui, was updated and became part of the General Plan. The Company is evaluating the effect, if any, the changes to the WMCP will have on its development plans. Obtaining any and all of these approvals can involve a substantial amount of time and expense, and approvals may need to be resubmitted if there is any subsequent, material deviation in current approved plans or significant objections by the responsible government agencies. There are no assurances that the Company can obtain approvals or deviations.

In connection with any successful petition to change any of the various land use classifications (state land use district, county community plan, county zoning) of the Kaanapali 2020 Development Plan, the Company may be required to make significant improvements in public facilities (such as roads), to dedicate property for public use, to provide employee/ workforce housing units and to make other concessions, monetary or otherwise. The ability of the Company to perform its development activities may also be adversely affected by restrictions that may be imposed by government agencies and the surrounding communities because of inadequate public facilities, such as roads, water management areas and sewer facilities, and by local opposition to continued growth. The Lahaina wildfires have caused, and may continue to cause, further delays in the Company's planned developments. However, as part of the Kaanapali 2020 Development Plan, the Company has included a number of community members and local government officials in the development planning process and has earned significant community support for its preliminary Kaanapali 2020 Development Plan. It also believes that it enjoys general local community support for its Puukolii Village Mauka concept. The Company hopes that carrying on with this process will continue to generate substantial support from local government and the community for the Company's development plans.

There can be no assurance that all necessary approvals will be obtained, that modifications to those plans will not require additional approvals, or that such additional approvals will be obtained, nor can there be any assurance as to the timing of such events.

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In September 2014, KLMC, pursuant to a property and option purchase agreement ("Purchase Agreement") with Newport Hospital Corporation ("NHC") sold an approximately 14.9 acre parcel in West Maui. The Purchase Agreement (as subsequently amended) commits KLMC to fund up to $0.6 million, depending on various factors, for off-site roadway, sewer and electrical improvements that will also provide service to other KLMC properties. KLMC may, at its discretion, design, construct, install, and complete all or portions of the off-site road, sewer and/or electrical improvements, in which case the developer shall pay to KLMC the total costs thereof, less the KLMC committed amount. In relation to such sewer line improvement, KLMC has entered into a contract for $1.1 million to install the sewer line. KLMC has paid $1.1 million on the contract which has been recorded as a receivable, less KLMC's sewer line commitment of $0.2 million. In accordance with the Purchase Agreement, the receivable accrues interest of 6.5% and is secured by the 14.9 acre property. Due to the receipt of a Demand for Arbitration, discussed below, as of December 31, 2024, the Company recorded an approximate $1 million credit loss reserve on its receivable with NHC based on its evaluation of the probability of default that exists at NHC. The amount of the credit loss reserve represents the entire receivable amount and interest incurred as of December 31, 2024. In conjunction with the Purchase Agreement, the Company retains certain approval rights relating to the uses and designs of the site to ensure the uses and designs are aligned with the Company's planned master development. If such uses result in a dispute with the developer of the site, development of the site could be delayed. The 14.9 acre site is intended to be used for a critical access hospital, skilled nursing facility, assisted living facility, and independent living facility.

On August 5, 2024, NHC served KLMC with a Demand for Arbitration administered by Dispute Prevention and Resolution, Inc. ("DPR"), relating to the Infrastructure Improvement Agreement and NHC's development of the site. NHC alleges, among other things, that KLMC wrongfully caused significant delays, increased costs and related damages to NHC with respect to NHC's planning and construction of the infrastructure improvements required of NHC under the Infrastructure Improvement Agreement (as subsequently amended). NHC seeks judgment for declaratory relief that the Infrastructure Improvement Agreement between NHC and KLMC is void; in the alternative, for reformation of the Infrastructure Improvement Agreement; for award of damages in an amount to be proven at arbitration; for attorneys' fees and costs; for prejudgment and post-judgment interest on any monetary award; and for such other and further relief as the arbitrator deems appropriate. On October 25, 2024, KLMC filed an Answering Statement to NHC's Demand for Arbitration and KLMC's counterclaim against NHC. On November 5, 2024, DPR confirmed the assignment of a mutually agreed upon arbitrator. The arbitration hearing is expected to begin in August 2025. The pre-arbitration discovery process is ongoing. KLMC will continue to vigorously defend. However, there can be no assurance that the eventual outcome of the arbitration will not result in any material liability or a material impact on business and financial results for KLMC.

A relatively small portion (approximately 300 acres) of the Kaanapali 2020 Development Planning area owned by the Company, known as Puukolii Village Mauka, comprised of two parcels known as Puukolii Village Mauka and another parcel adjacent to Puukolii Village Mauka, received entitlements in 1993 under the terms of a superseded law that fast tracked entitlements for planned mixed use developments that contained the requisite percentage of affordable housing units. The requirements imposed on the Company relative to these entitlements proved uneconomic and thus the developments were not pursued. The Company proposed revisions to certain entitlement conditions as well as the development agreement with the applicable state agencies and is continuing to plan for the development of the Puukolii Village Mauka area, which will, if ultimately developed, include certain affordable and market housing units, a small commercial area, a school, a park and associated improvements. From 2007 through 2009, the Company received various approvals of its proposed revisions of entitlement conditions and of the development agreement including the addition of the County housing department as a party to the development agreement.

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On June 3, 2024, KLMC entered into a property sale agreement ("PVM Sales Agreement") with an unrelated third party for the sale of several parcels of land, aggregating approximately 241 acres (the "PVM land parcels") within Pu'ukoli'i Village Mauka located near the Kaanapali resort area, north of Lahaina, Hawaii. The closing of the sale of the PVM land parcels was subject to the satisfactory completion of the developer's investigation and evaluation of the PVM land parcels during a specified due diligence period. Prior to the expiration of the due diligence period on November 15, 2024, the developer had not delivered a notice to proceed, and therefore, the PVM Sales Agreement terminated pursuant to its terms on November 15, 2024.

Due to the termination of the PVM Sales Agreement, the Company is continuing with its planning for the development of a 241-acre residential development site in the region south of Kaanapali Coffee Farms known as Puukolii Village. The conceptual master plan is comprised of 20 developable parcels planned for 940 units including a mix of affordable and market priced homes, both single and multi-family, mixed use commercial, parks, school, and community facilities. Puukolii Village is fully entitled. Critical to the Company's ability to develop Puukolii Village is the Company's ability to secure water use permits from the State of Hawaii Commission on Water Resource Management (CWRM). The purveyor for potable water for the Kaanapali service area, which would supply water to Puukolii Village, is in the process of preparing an application to CWRM for a permit to secure the water needed to service the development. The Company is providing necessary information to support the application. The Company cannot provide any assurance that CWRM will approve such permit application for the amount of water needed or CWRM could impose conditions on such use that might affect the feasibility of the development. See below for further discussion of CWRM. In conjunction with the potential development of Puukolii Village and in coordination with the possible development by an unrelated third party of the 14.9 acre site to be used for a critical access hospital, as noted above, the Company entered into a contract to install a sewer line from the Puukolii Village site to the critical care hospital site. The developer of the critical access hospital site is obligated to reimburse KLMC for the cost of the portion of the sewer line fronting the critical care hospital site less KLMC's obligated share of the cost. (See discussion above).

The Company is in the planning stages for the development of a 295-acre parcel in the region mauka of the Kaanapali Coffee Farms ("KCF Mauka"). The parcel is to be comprised of 61 agricultural lots that will be offered to individual buyers. The Company expects to develop the parcel in phases and all phases have been submitted to the County for subdivision approval. The Company continues to work with the County to resolve certain of the County's comments relating to the subdivision. The Company's understanding is that all outstanding comments from the County have been resolved verbally with County staff. The final approval letter has been pending and additional efforts are being made to secure the approval. Upon final subdivision approval of all phases and receipt of final plat of the first phase from the County, which requires a bond in the amount of the cost to develop the first phase, the Company can pre-sell the undeveloped lots in the first phase. The Company expects to market the lots in the first phase upon receiving final approvals from the County, subject to various contingencies, including, but not limited to, governmental and market factors and the availability of a bond to secure the first phase of the development. Also critical to the Company's ability to develop KCF Mauka is the Company's ability to secure water use permits from the State of Hawaii Commission on Water Resource Management (CWRM). The purveyor for potable water for the Kaanapali service area, which would supply water to KCF Mauka, is in the process of preparing an application to CWRM for a permit to secure the water needed to service the development. The Company is providing necessary information to support the application. The Company cannot provide any assurance that CWRM will approve such permit application for the amount of water needed or CWRM could impose conditions on such use that might affect the feasibility of the development. See below for further discussion of CWRM. Therefore, there can be no assurance the Company will be able to meet such timetable, that the subdivision will ultimately be approved or that the lots will sell for prices deemed advantageous by the Company.

KLMC is a party to an agreement with the State of Hawaii for the development of the Lahaina Bypass Highway. Approximately 2.4 miles of this two lane state highway have been completed. Construction to extend the southern terminus was completed mid-2018. The northern portion of the Bypass Highway, which extends to KLMC's lands, is in the early stage of planning. Under certain circumstances, which have not yet occurred, KLMC remains committed for approximately $1.1 million of various future costs relating to the planning and design of the uncompleted portion of the Bypass Highway. Under certain conditions, which have not yet been met, KLMC has agreed to contribute an amount not exceeding $6.7 million toward construction costs. Any such amount contributed would be reduced by the value of KLMC's land actually contributed to the State for the Bypass Highway.

These potential commitments have not been reflected in the accompanying consolidated financial statements. While the completion of the Bypass Highway would add value to KLMC's lands north of the town of Lahaina, there can be no assurance that it will be completed or when any future phases will be undertaken.

Agriculture

Current Operations. Agricultural operations consist primarily of cultivation, milling and sale of coffee. The coffee farming operation includes manpower and equipment required to fertilize, prune and maintain the coffee plantations as well as equipment required to harvest and haul coffee cherry to the Company's former processing plant (the "Mill") located on the former sugar mill site in Lahaina, Hawaii. As discussed above, the coffee mill was destroyed in the Lahaina wildfire. The Company is in the planning and design stages of building a new mill at its farm in Kaanapali, which is not expected to be completed in time for the next coffee harvest. The coffee fields were not destroyed in the fire. The Company also maintains and operates a system of irrigation infrastructure including development tunnels, ditches, tunnels, siphons, flumes and reservoirs required to irrigate the Company's agricultural operations and future planned developments with non-potable water.

The Company sells milled green coffee under the brand name Mauigrown Coffee mainly to interisland Hawaii customers, generally roasters who have retail coffee shops, and also sell to grocery stores and online. Based on availability, green coffee is also shipped and sold to mainland and international customers, including roasters, dealers, and traders. Portions of the coffee farms are operated as part of the 336-acre Kaanapali Coffee Farms agricultural subdivision, in which a portion of each lot owned by the lot owner is used for their single-family dwelling, while the remainder of the lot containing coffee trees is farmed by the Company. The Company has entered into certain agreements with the Kaanapali Coffee Farms Lot Owners Association in this regard. The planned 295-acre, second phase of KCF Mauka will be within the coffee farming area as well. The Company continues to plant additional acreage of coffee on its agricultural land not currently included in the developable lands of Kaanapali 2020 Development Plan.

Coffee production and yields are subject to many factors, particularity weather related factors, including rainfall and the availability of sufficient irrigation water flowing through its irrigation system. Yields may be reduced in years of drought when irrigation water and rainfall is insufficient. Reference is made to Item 1A. Risk Factors for risks relating to agriculture. The Company purchases crop insurance annually which reduces certain coffee crop production risks. The Company received crop insurance proceeds in 2023 related to losses sustained to the 2022 coffee crop due to an insured event. Additionally, acreage under production is reduced annually by required tree pruning of approximately one quarter to one third of total coffee acreage in production.

The coffee is sold as Maui origin "specialty coffee" (as defined by the Specialty Coffee Association) as is most coffee produced in Hawaii. Hawaiian coffees generally command a higher price per pound green than many other specialty coffees produced around the world but there can be no assurance such prices will continue or that coffee prices or yields will be sufficient to cover all costs of production and sales.

In addition to the Company's commercial coffee farming operations, the Company grows bananas and citrus. The Company also has approximately 660 acres of fenced pasture for cattle grazing as well as approximately 40 acres of fenced pasture for goat grazing. The Company's banana operation currently consists of approximately 14 acres. The bananas are sold by the Company to certain customers for distribution on Maui. KLMC also grows and sells a small amount of various citrus including grapefruit and lemons. These are sold to various local venders to be sold at farmer's markets on Maui. Although the Company realizes minor amounts of revenue relating to these agricultural operations there are certain property tax advantages with land engaged in active agriculture.

For a description of financial information by segment, please read Note 7 to the attached consolidated financial statements included in Item 8, which information is incorporated herein by reference.

Employees

At March 1, 2025, Kaanapali Land and its subsidiaries employed a total of 24 employees. Certain corporate services are provided by Pacific Trail Holdings, LLC ("Pacific Trail") and its affiliates. Pacific Trail owns approximately 76% of the Common Shares of Kaanapali Land. Kaanapali Land reimburses Pacific Trail and its affiliates for these services and related overhead at cost.

Trademarks and Service Marks

The Company maintains a variety of trademarks and service marks that support each of its business segments. These marks are filed in various jurisdictions, including the United States Patent and Trademark Office, the State of Hawaii Department of Commerce and Consumer Affairs and foreign trademark offices. The trademarks and service marks protect, among other things, the use of the term "Kaanapali" and related names in connection with the developments in the vicinity of the Kaanapali Resort area on Maui and the various trade names and service marks obtained in connection with the Company's coffee operations. Certain trademarks, trade names and service marks have also been registered in connection with the Kaanapali Coffee Farms development. Also protected are certain designs and logos associated with the names protected. Certain marks owned by the Company have been licensed to third parties, however, the income there from is not material to the Company's financial results. To the extent deemed advantageous in connection with the Company's ongoing businesses, to satisfy contractual commitments with respect to certain marks or where the Company believes that there are future licensing opportunities with respect to specific marks, the Company intends to maintain such marks to the extent necessary to protect their use relative thereto. The Company also intends to develop and protect appropriate marks in connection with its future land development and agricultural activities.

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Market Conditions and Competition

There are a number of factors that historically have negatively impacted Kaanapali Land's property activities, including market conditions, the difficulty in obtaining regulatory approvals, the high cost of required infrastructure and the Company's ability to maintain operating surplus in its other business segment. In addition, the Lahaina wildfire could eventually cause a weakening of the west Maui real estate market, which could negatively impact the Company. As a result, the planned use of many of the Company's land holdings and the ability to generate cash flow from these land holdings have become long-term in nature, and the Company has found it necessary to sell certain parcels in order to raise cash rather than realize their full economic potential through the entitlement process.

There are several developers, operators, real estate companies and other owners of real estate that compete with the Company in its property business on Maui, many of which have greater resources. The number of competitive properties in a particular market could have a material adverse effect on the Company's success. In addition, many properties previously purchased from the Company by retail buyers are listed for resale and could provide additional competition to the Company in future years.

Government Regulations and Approvals

The current regulatory approval process for a project can take many years and involves substantial expense. There is no assurance that all necessary approvals and permits will be obtained with respect to the Company's current and future projects. Generally, entitlements are extremely difficult to obtain in Hawaii. Many different agencies at the state and County level are involved in the entitlement process. There is often significant opposition from numerous local groups - including environmental organizations, various community and civic groups, condominium associations and politicians advocating no-growth policies, among others. Certain ordinances adopted by the County of Maui have placed additional requirements on developers, some of which may be difficult or expensive to satisfy. Other proposed ordinances that have not yet passed may place moratoria on new development. It is currently unknown to what extent new legislative initiatives will impact the cost or timing of the Company's planned developments.

By letters dated October 28, 2022, the State of Hawaii Commission on Water Resource Management ("CWRM") officially designated all six Aquifer System Areas of the Lahaina Aquifer Sector, Maui, as Ground Water Management Areas, as of August 6, 2022. CWRM notified the Company that by August 5, 2023, the Company would need to apply for ground and surface water use permits to continue the Company's use of certain wells that are integral to the Company's entire operations. The permits, when or if granted and subject to various conditions, would preserve the Company's existing water uses as of August 6, 2022. The Company has submitted such applications for permits. The Company cannot provide any assurances that CWRM will approve such permit applications for the amounts of water the Company seeks or impose conditions on such use that might affect the Company's operations. If CWRM should fail to approve the Company's water requests or impose onerous conditions on its use, CWRM's actions could delay the Company's development in substantial and material respects and affect the Company's operations and finances. Further, in the event permits adequate to the Company's plans are not received timely or at all, there could be negative impacts on the west Maui real estate market as a whole and the development and sale of the Company's lands on the Island of Maui, thereby materially and adversely affecting the Company's operations, land sales, land values, results, and financial position.

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Kaanapali Land continues to work toward the necessary entitlements for the Kaanapali 2020 Development Plan. While some of these lands have some form of entitlements, it is anticipated that at least a substantial portion of the land will require state district boundary amendments and Community Plan amendments, as well as rezoning approvals. In January 2009 the Company received approval of revisions to its development plans for the Puukolii Village Mauka parcels. The Kaanapali 2020 Development Plan is recognized within the urban growth areas identified in the growth maps of the Maui County General Plan. Approximately 1,500 acres of the Company's Maui land which is contiguous to Kaanapali 2020 Development Plan land is located toward the top of mountain ridges and in gulches is classified as conservation, which precludes most other use. This conservation land, and other land that will be designated as open space, is an important component of the overall project, allowing for the protection of water and other natural resources, and its existence is expected to influence obtaining the entitlements for the remaining land.

Environmental Matters

The Company is subject to environmental and health safety laws and regulations related to the ownership, operation, development and acquisition of real estate, the destruction that occurred at the Pioneer Mill Site as a result of the Lahaina wildfire, or the operation of former business units. Under those laws and regulations, the Company may be liable for, among other things, the costs of removal or remediation of certain hazardous substances. In addition, the Company may find itself having to defend against personal injury lawsuits based on exposure to substances including asbestos related liabilities. Regarding asbestos related liabilities, Kaanapali Land, as successor to other entities and D/C Distribution Corporation ("D/C") have been named as defendants in personal injury actions allegedly based on exposure to asbestos. Those laws and regulations often impose liability without regard to fault. With regard to other environmental matters as generally described in the risk factors set forth below, no assurance can be given that those matters will not have a material adverse effect on the Company's consolidated financial position or results of operations. Reference is made to Item 1A. Risk Factors and

Note 6 of the consolidated financial statements included in Item 8 for a description of certain legal proceedings related to environmental conditions.

Item 1A. Risk Factors

The Company faces numerous risks and uncertainties, including those set forth below. The risks described below are not the only risks that the Company faces. New risk may emerge from time to time and it is not possible to predict all such risks. These risk factors include a number of risks and uncertainties that could negatively impact Kaanapali Land's property activities and operations. If any of the risks described below or any potential new risks not yet identified occur, they may have a material adverse effect on the Company's business, consolidated financial position or results of operations.

Reference is made to Item 1. Business and Item 3. Legal Proceedings for further discussion of some of the risks and uncertainties factors facing Kaanapali Land.

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Risks Related to Hawaiian Real Estate and Development Markets

The Kaanapali 2020 Development Plan (including, without limitation, Kaanapali Coffee Farms and Puukolii Village Mauka), as well as the Company's other development activities, are, apart from the risks associated with the entitlement process described above, subject to the risks generally incident to the ownership and development of real property. These include the possibility that cash generated from sales will not be sufficient to meet the Company's continuing obligations. This could result from inadequate pricing or declines on asset values or pace of sales of properties or disruptions and delays in the supply of construction material or changes in costs of construction or development; increased and continuing government mandates; adverse changes in Hawaiian economic conditions, such as increased costs resulting from high rates of inflation, and availability of labor, increased costs of marketing and production, restricted availability of financing; adverse changes in local, national and/or international economic conditions (including adverse changes in exchange rates of foreign currencies for U.S. dollars); adverse effects of international political events, such as geopolitical events in Europe, the Middle East, Asia, and Russia's invasion of Ukraine, additional terrorist activity in the U.S. or abroad that lessen travel, tourism and investment in Hawaii; substantial increase in cost of travel to Hawaii due to the increase in fuel costs or other events in the airline industry that could lessen travel and tourism in Hawaii; the spread of contagious viruses or diseases, that could negatively impact commerce generally and travel to Hawaii; the need for unanticipated improvements or unanticipated expenditures in connection with environmental matters; increase in real estate tax rates and other expenses; delays in obtaining permits or approvals for construction or development and adverse changes in laws, governmental rules and fiscal policies; acts of God, including wildfires, earthquakes, volcanic eruptions, floods, droughts, fires, tsunamis, unusually heavy or prolonged rains, and hurricanes; and other factors which are beyond the control of the Company. Because of these risks and others, real estate ownership and development is subject to unexpected increases in costs.

During 2012, the County updated its General Plan which projects general growth of the County over the next few decades. This update included a new component with maps which show directed growth areas. The County recognized the Kaanapali 2020 Development Plan to be within the urban growth limits identified in these directed growth maps. Development of the Kaanapali 2020 lands in accordance with the Kaanapali 2020 Development Plan will require, in addition to state land use reclassification of some of the land from agriculture to urban, appropriate designation under the County community plan, and the appropriate County zoning designation included in the Maui County General Plan noting it as an urban growth area. In December 2021, the WMCP was updated and became part of the General Plan. The Company is evaluating the effect, if any, the changes to the WMCP will have on its development plans. Obtaining any and all of these approvals can involve a substantial amount of time and expense, and approvals may need to be resubmitted if there is any subsequent, material deviation in current approved plans or significant objections by the responsible government agencies. There are no assurances that the Company can obtain approvals or deviations.

By letters dated October 28, 2022, CWRM officially designated all six Aquifer System Areas of the Lahaina Aquifer Sector, Maui, as Ground Water Management Areas, as of August 6, 2022. CWRM notified the Company that by August 5, 2023, the Company would need to apply for ground and surface water use permits to continue the Company's use of certain wells that are integral to the Company's entire operations. The Company has submitted such applications for permits. The permits, when or if granted and subject to various conditions, would preserve the Company's existing water uses as of August 6, 2022. The Company cannot provide any assurances that CWRM will approve such permit applications for the amounts of water the Company seeks or impose conditions on such use that might affect the Company's operations. If CWRM should fail to approve the Company's water requests or impose onerous conditions on its use, CWRM's actions could delay the Company's development in substantial and material respects and affect the Company's operations and finances. Further, in the event

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permits adequate to the Company's plans are not received timely or at all, there could be negative impacts on the west Maui real estate market as a whole and the development and sale of the Company's lands on the Island of Maui, thereby materially and adversely affecting the Company's operations, land sales, land values, results, and financial position.

The Company may, from time to time and to the extent economically advantageous, sell rezoned, undeveloped or partially developed parcels, such as portions of the Kaanapali 2020 Development Plan lands and/or the former Pioneer Mill site. The Company currently intends to develop the balance of its lands for residential, resort, affordable housing, limited commercial and recreational purposes. There can be no assurances that the Company will be successful in such efforts.

Additional increases in interest rates or downturn in the international, national or Hawaiian economy could affect the value of Company's properties and its profitability and sales. A downturn of the economy could have a profound negative effect on the Hawaiian real estate market. However, the Kaanapali resort area has historically enjoyed a significant mainland tourist market in the United States and Canada. A weakening of the Maui real estate market has in the past negatively impacted, and would in the future negatively impact the Company.

The Company's real estate activities may be adversely affected by possible changes in the tax laws, including changes which may have an adverse effect on resort and residential real estate development. High rates of inflation adversely affect real estate development generally because of their impact on interest rates. High interest rates not only increase the cost of borrowed funds to the Company, but also have a significant effect on the affordability of permanent mortgage financing to prospective purchasers. However, high rates of inflation may permit the Company to increase the prices that it charges in connection with land sales, subject to a slowdown in sales and increase in home construction costs and to general economic conditions affecting the real estate industry and local market factors. There can be no assurance that Hawaiian real estate values will rise, or that, if such values do rise, the Company's properties will benefit.

Risks Relating to Natural Events

The Company's development lands are located in an area that is susceptible to hurricanes and seismic activity. In addition, during certain times of year, heavy rainfall is not uncommon. These events may adversely impact the Company's development activities and infrastructure assets, such as roadways, reservoirs, water courses and drainage ways. Significant events may cause the Company to incur substantial expenditures for investigation and restoration of damaged structures and facilities. Climate change, flooding, drought, fires, wind, prolonged heavy rains, and other natural perils can adversely impact agricultural production and water transmission and storage resources on lands owned or used by the Company.

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Beginning on August 8, 2023, a wildfire occurred due east of historic Lahaina town in Maui. The fire spread rapidly due to extreme wind conditions caused in part by Hurricane Dora which traveled 800 miles offshore west of Maui. The fires caused multiple fatalities, widespread damage to Lahaina town and the surrounding area including the Company's 19-acre Pioneer Mill Site. The Company's offices and coffee mill were located on the site as well as various other structures and a building which was leased to an unrelated third party and used to operate a coffee store. The Company also utilized portions of the property for short term license agreements with third parties that generated income for the Company. Although no employees were injured in the fire, the Company's offices and coffee store building were destroyed. Additionally, most of the personal property of the licensees and the coffee mill was destroyed. The widespread destruction has caused disruptions in the Company's development plans. The damage to the coffee mill has disrupted operations and prevented the Company from processing and selling the 2023 and 2024 year coffee crop. It is also likely that the fires and devastation caused thereby will adversely affect the long-term Maui economy and businesses operated on Maui. Maui hotel occupancy and average daily rates have declined during 2024 as the Lahaina wildfire continues to disrupt tourism. Maui's recovery from the wildfire remains slow. Clean up of Lahaina has been substantially completed by U.S. Army Corps of Engineers ("USACE") contractors. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. During 2023, the Company initiated claims with its insurance carriers and in October 2023, the Company received an initial, unallocated advance payment of $1 million, in June 2024, the Company received approximately $4.9 million and in August 2024 received approximately $1.1 million from its insurance carrier. Although the Company currently expects that the Company's insurance coverage will compensate the Company for the majority of its losses incurred in connection with the fire and related devastation, including the costs of its structures and equipment lost in the fire, the loss in revenue from the lack of coffee sales, and the loss of income from the licensees, there can be no assurances the Company will be fully compensated for such losses. The Company could experience losses in excess of its insured limits, and further claims for certain losses could be denied or subject to deductibles or exclusions under its insurance policies. The Company has relocated its offices to temporary office facilities located on its lands in Kaanapali and is in the planning and designing stages of relocating its coffee mill to its farm in Kaanapali.

In addition, similar events elsewhere in Hawaii may cause regulatory responses that impact all landowners. For example, as described in Note 6 to the consolidated financial statements included in Item 8, the Company received notice from the Hawaii Department of Land and Natural Resources ("DLNR") that DLNR on a periodic basis would inspect all significant dams and reservoirs in Hawaii, including those maintained by the Company on Maui in connection with its agricultural operations. A series of such inspections have taken place over the period from 2006 through the most recent inspections that occurred in July 2024. To date, the DLNR has cited certain deficiencies concerning two of the Company's reservoirs relating to dam and reservoir safety standards established by the State of Hawaii. These deficiencies include, among other things, vegetative overgrowth, erosion of slopes, uncertainty of inflow control, spillway capacity, and freeboard, and uncertainty of structural stability under certain loading and seismic conditions. The Company does not expect that additional deficiencies will be cited as a result of the most recent inspection. The Company has taken certain corrective actions, including lowering the reservoir operating level; as well as updating plans to address emergency events and basic operations and maintenance. Remediation of all cited deficiencies could result in significant and costly improvements which may be material to the Company.

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The DLNR categorizes the reservoirs as "high hazard" under State of Hawaii Administrative Rules and State Statutes concerning dam and reservoir safety. This classification, which bears upon government oversight and reporting requirements, may materially increase the cost of managing and maintaining these reservoirs.

Risks Relating to Agriculture

The Company remains engaged in farming, harvesting, and milling operations relating to coffee orchards. The Company incurs significant risks relating to the cost of growing and maintaining the coffee trees and producing and selling the coffee. As discussed above, the coffee mill was destroyed in the Lahaina wildfire. The Company is in planning and design stages of building a new mill at its farm in Kaanapali, which is not expected to be completed in time for the next coffee harvest. The coffee fields were not damaged in the fire. The Company is experiencing rising costs in its farming operations as a result of local labor shortages and the recent rise in inflation. Such cost increases may negatively impact the Company's results of operations in the future and may cause disruptions in the Company's development plans. The Company also incurs the risk that coffee farming could be materially affected because of the adverse effects on coffee yields caused by coffee berry borer ("CBB"), coffee leaf rust ("CLR") or through regulatory risk, as described below. The Company relies on water sourced from its irrigation systems, which divert water from streams and development tunnels into a network of ditches, tunnels, flumes, siphons and reservoirs. In the event CWRM or any other regulatory body limits the Company's ability to divert stream waters to its irrigation systems, the result could have a negative impact on the Company's ability to continue with its agricultural operations and development plans.

Several years ago, CBB, a beetle native to Central Africa and that has existed for some time in Central and South America, was discovered on the islands of Hawaii and Oahu. In 2017 the CBB appeared on the island of Maui. Effective May 1, 2017, the Hawaii Department of Agriculture ("HDOA") began restricting the shipping of coffee grown on Maui to other Hawaiian Islands due to the discovery of the CBB on the island. The restriction requires specific treatment and inspection by HDOA Plant Quarantine inspectors before shipping to other islands.

In September 2020, the Company discovered the CBB on its land. The Company has been aware of the possible spread to its crops and has maintained sound management practices. The Company has developed an integrated management program designed to manage all aspects for cultural control of the CBB. Such program has resulted in an increase in the costs of farming the coffee and the CBB may lower the quantity and quality of salable coffee.

The overall effect of the CBB is to reduce the yield and quality of the coffee bean. Farming methods have been developed to reduce the effect on the islands of Hawaii and Oahu, and the Company has incorporated many of these practices into its integrated management program. While the Company intends to continue to utilize the best practices available, there can be no assurance that the action by the HDOA or the spread of the CBB to its crops will not have a material effect on its coffee operations.

In October 2020, agriculture officials with HDOA confirmed the presence of CLR on Maui. HDOA also confirmed the presence of CLR on the island of Hawaii in November 2020. The Company found evidence of CLR on its farm in January 2021, which was subsequently confirmed by HDOA. CLR is one of the most devastating diseases of coffee plants. It is established in all of the other major coffee-growing areas of the world but had not previously been found in Hawaii. The HDOA has since discovered CLR in all of the coffee-growing regions of Hawaii.

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CLR can cause severe defoliation. Infected leaves drop prematurely, greatly reducing the plant's photosynthetic capacity and reducing berry growth. Long-term effects of CLR can have a stronger impact by causing dieback, which reduces the number of productive nodes on branches, significantly impacting the following year's yield.

The Company has implemented an integrated past management program designed to manage all aspects for cultural control of CLR. As with the CBB, such program may result in an increase in the costs of farming the coffee and lower the quantity and quality of salable coffee, and there can be no assurance that CLR will not have a material adverse effect on the Company's coffee operations.

Risks Relating to Hawaiian, U.S. and World Economies Generally

The Company's businesses will be subject to risks generally confronting the Hawaiian, U.S. and world economies. All of the Company's tangible property is located in Hawaii. As a result, the Company's revenues will be exposed to the risks of investment in Hawaii and to the economic conditions prevalent in the Hawaiian real estate market. While the Hawaiian real estate market is subject to economic cycles that impact tourism and investment (particularly in the United States, Japan and other Pacific Rim countries), it is also influenced by the level of economic development in Hawaii generally and by external and internal political forces.

Adverse macroeconomic conditions continue to cause economic uncertainty and market volatility. High levels of inflation, slower growth or recession, changes to fiscal and monetary policy, higher interest rates, currency fluctuations, challenges in the supply chain, implementation of tariffs, and other adverse macroeconomic conditions, may continue. Such uncertainty and risk may negatively impact the Company's performance and financial results, including any potential negative impact on the values of its property holdings on Maui and future planned development and sales of parcels of such development, changes in law and/or regulation, and uncertainty regarding government and regulatory policy.

Various factors impact the desire of people to travel, particularly by air. Discretionary income and unemployment throughout the world also impact travel to Hawaii and the market for real estate. Thus, Hawaii is subject to higher risks than other portions of the United States due to its disproportionate reliance on air travel and tourism. The visitor industry is Hawaii's most important source of economic activity, accounting for a significant portion of Gross State Product. For example, the outbreak of the COVID-19 coronavirus materially impacted and limited the travel and tourism industry and a similar event could again trigger a prolonged adverse effect on such economic activity.

Because of the foregoing considerations, the risks associated with the large reliance by Hawaii on a visitor base, both from foreign countries and the United States mainland, will disproportionately impact the Company in future years, as market and visitation cycles play out.

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Environmental Risks and Environmental Regulations

The Company is subject to environmental and health safety laws and regulations related to the ownership, operation, development and acquisition of real estate, or the operation of former business units. Under various federal, state and local laws, ordinances and regulations, a current or previous owner, developer or operator of real estate may be liable for the costs of removal or remediation of certain hazardous toxic substances at, on, under or in its property. The costs of such removal or remediation of such substances could be substantial. Such laws often impose liability without regard to whether the owner or operator knew of, or was responsible for, the actual release or presence of such hazardous or toxic substances. The presence of such substances may adversely affect the owner's ability to sell or rent such real estate or to borrow using such real estate as collateral. Persons who arrange for the disposal or treatment of hazardous or toxic substances also may be liable for the costs of removal or remediation of such substances at the disposal or treatment facility, whether or not such facility is owned or operated by such person. Certain environmental laws impose liability for the release of asbestos containing material into the air, pursuant to which third parties may seek recovery from owners or operators of real properties for personal injuries associated with such materials, and prescribe specific methods for the removal and disposal of such materials. The cost of legal counsel and consultants to investigate and defend against these claims is often high and can significantly impact the Company's operating results, even if no liability is ultimately shown. No assurance can be given that the Company will not incur liability in the future for known or unknown conditions and any significant claims may have a material adverse impact on the Company.

Kaanapali Land, as successor by merger to other entities, and D/C have been named as defendants in personal injury actions allegedly based on exposure to asbestos. While there are relatively few cases that name Kaanapali Land, there were a substantial number of cases that were pending against D/C on the U.S. mainland (primarily in California). Cases against Kaanapali Land (hereafter, “Kaanapali Land asbestos cases”) are allegedly based on its prior business operations in Hawaii and cases against D/C were allegedly based on sale of asbestos-containing products by D/C's prior distribution business operations primarily in California. Certain asbestos-related proofs of claims in the bankruptcy case had been withdrawn in connection with closing the bankruptcy. Certain of these cases have been refiled subsequent to the closing of the bankruptcy. Each entity defending these cases believes that it has meritorious defenses against these actions, but can give no assurances as to the ultimate outcome of these cases. The defense of these cases had a material adverse effect on the financial condition of D/C as it was forced to file a voluntary petition for liquidation. Such bankruptcy case was closed on June 14, 2023. Kaanapali Land does not presently believe that future cases in which it may be named will result in any material liability to Kaanapali Land; however, there can be no assurance in that regard. Reference is made to Note 7 to the Company’s consolidated financial statements included in Item 8 for additional discussion.

Risks Relating to the Company’s Shares

The Company’s shares are not listed on a major exchange in the United States and are instead traded via the over-the-counter broker-dealer network. Therefore, there may be additional steps and fees when trading the Company’s shares. The Company’s shares have less liquidity, low trading volume, price volatility, and may experience larger spreads between bid price and ask price.

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Item 1B. Unresolved Staff Comments

Not applicable.

Item 1C. Cybersecurity

The Company utilizes an affiliated company of Pacific Trail ("IT Provider"), which is a provider of financial services to numerous affiliates of Pacific Trail, which operate in the real estate and financial services industries for its accounting, accounts payable, treasury and related Information Technology ("IT") and data processing functions. The Company's financial systems and related controls, procedures, risk management, and including IT systems is integrated with that of the affiliated companies (together the "Affiliated Group").

Cybersecurity and cybersecurity risk management are important aspects of operations and a focus area for the Affiliated Group. Cybersecurity risks are evaluated on an ongoing basis by the Affiliated Group and its IT Provider, both internally and with the assistance of external firms.

The Company engages a national technology firm in an effort to maintain and continually update its cybersecurity posture and keep current with evolving cybersecurity risks. The IT Provider's cybersecurity program is examined on a regular basis, and new procedures and tools are adopted on an ongoing basis to address the changing cybersecurity landscape. The IT Provider's technology team tests the effectiveness of its tools with periodic exercises, including Penetration (PEN) tests. Risk is assessed to identify and manage risks that could affect its ability to provide reliable processing to the Affiliated Group. This process requires IT Provider to identify significant risks based upon the following: (a) management's internal knowledge of and perceived risks to the IT environment, (b) significant changes to the internal and the third-party vendor IT environments, (c) input received annually from its consultants and external auditors based on its auditor's review of the IT operating environment, (d) management's review of Service Organization Controls (SOC) reports received from vendors housing critical applications, (e) regulatory requirements or operating standards that may directly impact the IT environment, and (f) identification of threats and the evaluation of the probability and likelihood of threats. For any significant risks identified, IT Provider's management is responsible for implementing appropriate measures to monitor and manage these risks, including implementing or revising control procedures, conducting specific consulting projects, and updating systems and processes to ensure compliance.

As many security threats involve email and social engineering, the IT Provider has a multifaceted security training program for Affiliated Group employees. Cybersecurity training classes are administered at least annually. Testing and assessment of employees' ability to thwart attacks are performed throughout the year, with training being targeted at areas of users' weakness.

The Company does not believe that any risks from cybersecurity threats to date, including as a result of any previous cybersecurity incidents of which the Company is aware, have materially affected or are reasonably likely to materially affect the Company, including its business strategy, results of operations, or financial conditions, however, there can be no assurance in that regard.

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The management of IT Provider is responsible for directing and controlling operations and for establishing, communicating, and monitoring policies and procedures. The key members of management are the President, (who has over 20 years' experience in his current position) and is responsible for overseeing delivery of the services, and the Chief Information Officer ("CIO") (who has over 10 years' experience in his current position) and is responsible for overseeing the IT environment that supports the services. Importance is placed on maintaining sound internal controls and promoting integrity and the ethical values of the Affiliated Group in all personnel. Organizational values and behavioral standards are communicated to all personnel through policy statements and the Employee Handbook. Additionally, the President and CIO are in daily contact with personnel at all levels and reinforce the Affiliated Group's policies, procedures, and organizational values.

The IT Provider reports to the President and upper level management of the Affiliated Group as part of the risk management process in which IT Provider management identifies significant risks through discussions with Affiliated Group management and develops responses and mitigating actions to address such risks.

Item 2. Properties

Land Holdings

The major real properties owned by the Company are described under **Item 1. Business**. The Company believes that its real properties are adequate and suitable for its business as presently conducted.

Item 3. Legal Proceedings

The information set forth under the “Commitments and Contingencies” section in Note 6 to the consolidated financial statements, included in Part II, Item 8 of this report, is incorporated herein by reference.

Item 4. Mine Safety Disclosures

None.

Part II

Item 5. Market for Registrant’s Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities

As of March 1, 2025, there were approximately 611 holders of record of the Company's 1,792,613 Common Shares and 52,000 Class C Shares. “Shares” mean shares of the Company which represents membership interests in the Company. The Company has no outstanding options, warrants to purchase or securities convertible into, common equity of the Company. There is no established public trading market for the Company's shares. The Company has elected to be treated as a corporation for federal and state income tax purposes. As a consequence, under current law, holders of shares in the Company will not receive direct allocations of profits or losses relating to the financial results of the Company as they would for the typical limited liability company that elects to be treated as a partnership for tax purposes. In addition, any distributions that may be made by the Company will be treated as dividends. However, no dividends were paid by the Company in 2024 and the Company does not anticipate making any distributions for the foreseeable future.

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Item 6. [Reserved]

Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations

All references to "Notes" herein are to Notes to Consolidated Financial Statements contained in this report. Information is not presented on a reportable segment basis in this section because in the Company's judgment such discussion is not material to an understanding of the Company's business.

In addition to historical information, this Report contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are based on management's current expectations about its businesses and the markets in which the Company operates. These statements include expectations concerning, among other things, the expected outcome of legal proceedings, the anticipated resolution of permit applications and regulatory comments, the Company’s liquidity and operations, and the Company’s land development plans, goals and initiatives. Such forward-looking statements are not guarantees of future performance and involve known and unknown risks, uncertainties or other factors which may cause actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Actual operating results may be affected by various factors including, without limitation, natural events, including the Lahaina wildfire discussed below, the effect of geopolitical, economic and market conditions in Hawaii and globally, including increases in the rate of inflation, changes to fiscal and monetary policy, heightened interest rates and currency fluctuations, pressure on the global banking system, competitive market conditions, uncertainties and costs related to the imposition of conditions on receipt of governmental approvals and costs of material and labor, and actual versus projected timing of events all of which may cause such actual results to differ materially from what is expressed or forecast in this report.

Lahaina Wildfire

Beginning on August 8, 2023, a wildfire occurred due east of historic Lahaina town in Maui. The fire spread rapidly due to extreme wind conditions caused in part by Hurricane Dora which traveled 800 miles offshore west of Maui. The fires caused multiple fatalities, widespread damage to Lahaina town and the surrounding area including the Company's 19-acre Pioneer Mill Site. The Company's offices and coffee mill were located on the site as well as various other structures and a building which was leased to an unrelated third party and used to operate a coffee store. The Company also utilized portions of the property for short term license agreements with third parties that generated income for the Company. Although no employees were injured in the fire, the Company's offices and coffee store building were destroyed. Additionally, most of the personal property of the licensees and the coffee mill was destroyed. The widespread destruction has caused disruptions in the Company's development plans. The damage to the coffee mill has disrupted operations and prevented the Company from processing and selling the 2023 and 2024 coffee crop. It is also likely that the fires and devastation caused thereby will adversely affect the long-term Maui economy and businesses operated on Maui. Maui hotel occupancy and average daily rates have declined during 2024 as the Lahaina wildfire continues to disrupt tourism. Maui's recovery from the wildfire remains slow. Clean up of Lahaina has been substantially completed by USACE contractors. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. During 2103, the Company initiated claims with its insurance carriers and in October 2023, the Company received an initial, unallocated advance payment of $1 million, in June 2024, the Company received approximately $4.9 million and in August 2024 received approximately $1.1 million from its insurance carrier. Although the Company currently expects that the Company's insurance coverage will

compensate the Company for the majority of its losses incurred in connection with the fire and related devastation, including the costs of its structures and equipment lost in the fire, the loss in revenue from the lack of coffee sales, and the loss of income from the licensees, there can be no assurances the Company will be fully compensated for such losses. The Company could experience losses in excess of its insured limits, and further claims for certain losses could be denied or subject to deductibles or exclusions under its insurance policies. The Company has relocated its offices to temporary office facilities located on its lands in Kaanapali and is in the planning and design stages of relocating its coffee mill to its farm in Kaanapali.

Inflation and Interest Rates

High rates of inflation adversely affect real estate development generally because of their impact on interest rates. However, high rates of inflation may permit the Company to increase the prices that it charges in connection with land sales, subject to a slowdown in sales and increase in home construction costs and to general economic conditions affecting the real estate industry and local market factors.

High interest rates not only increase the cost of borrowed funds to the Company, but can also have a significant effect on the affordability of permanent mortgage financing to prospective purchasers.

Water Use Permits

By letters dated October 28, 2022, CWRM officially designated all six Aquifer System Areas of the Lahaina Aquifer Sector, Maui, as Ground Water Management Areas, as of August 6, 2022. CWRM notified the Company that by August 5, 2023, the Company would need to apply for ground and surface water use permits to continue the Company's use of certain wells that are integral to the Company's entire operations. The Company has submitted such applications for permits. In response to the Company's applications for permits, the Company received letters dated July 19, 2024 from CWRM requesting additional information for both of the Company's ground water and surface water applications. Such responses were due within 30 days of the date of the letters. The Company obtained an extension for its responses to the letters and such responses were subsequently submitted. The permits, when or if granted and subject to various conditions, would preserve the Company's existing water uses as of August 6, 2022. The Company cannot provide any assurances that CWRM will approve such permit applications for the amounts of water the Company seeks or impose conditions on such use that might affect the Company's operations. If CWRM should fail to approve the Company's water requests or impose onerous conditions on its use, CWRM's actions could delay the Company's development in substantial and material respects and affect the Company's operations and finances. Further, in the event permits adequate to the Company's plans are not received timely or at all, there could be negative impacts on the west Maui real estate market as a whole and the development and sale of the Company's lands on the Island of Maui, thereby materially and adversely affecting the Company's operations, land sales, land values, results, and financial position.

Pension Plan

Pacific Trail Holdings LLC, the manager of the Company, adopted a plan to freeze the benefit accruals under and close participation in the Company's former Pension Plan (the "Pension Plan") and terminated the Pension Plan on or about June 1, 2022. The Company paid lump sum benefits totaling approximately $0.42 million to Pension Plan participants during October 2022, thereby settling all Pension Plan liabilities. The remaining assets of the terminated Pension Plan of approximately $14.5 million reverted to the Company on September 15, 2023.

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The Company transferred $5 million, which was approximately 25% of the Pension Plan assets to a qualified replacement plan ("QRP"). The Company's contribution to the QRP enabled the Company to reduce the excise tax due as a result of the Pension Plan termination from 50% to 20% of the amount reverted to the Company. Such assets are maintained in a suspense account within the QRP pending allocation to plan participants. The assets will be allocated to the participants in the QRP who were participants in the terminated Pension Plan and the employees of certain affiliates of the Company and were concluded as eligible participants per the Employee Retirement Income Security Act ("ERISA") required for QRPs. Such allocations are planned to be allocated ratably over a period not to exceed seven years to comply with regulatory requirements. On February 26, 2024, approximately $1 million was allocated to the participants in the QRP.

The Company paid the 20% excise tax of approximately $2.9 million in October 2023. The funds freed up cash to better prepare the Company for tightening credit markets and are available for, among other things, working capital requirements, including future operating expenses, the Company's obligations for engineering, planning, regulatory and development costs, drainage and utilities, and potential environmental remediation costs on existing properties.

Land Development

In September 2014, Kaanapali Land Management Corp. ("KLMC"), pursuant to a property and option purchase agreement ("Purchase Agreement") with Newport Hospital Corporation ("NHC"), sold a parcel of approximately 14.9 acres in West Maui. The Purchase Agreement included an Infrastructure Improvement Agreement (as subsequently amended) which committed KLMC to fund up to $0.6 million depending on various factors, for off-site roadway, sewer and electrical improvements that will also provide service to other KLMC properties. KLMC may, at its discretion, design, construct, install, and complete all or portions of the off-site road, sewer and/or electrical improvements, in which case the developer shall pay to KLMC the total costs thereof, less the KLMC committed amount. In relation to such sewer line improvement, KLMC entered into a contract for $1.1 million, as amended, to install the sewer line. KLMC paid $1.1 million on the contract which has been recorded as a receivable, less KLMC's sewer line commitment of $0.2 million. In accordance with the

Infrastructure Improvement Agreement, the receivable accrues interest of 6.5% and is secured by the 14.9 acre property. Due to the receipt of a Demand for Arbitration, discussed below, as of December 31, 2024, the Company recorded a $1 million credit loss reserve on its receivable with NHC based on its evaluation of the probability of default that exists at NHC. The amount of the credit loss reserve represents the entire receivable amount and interest incurred as of December 31, 2024. In conjunction with the Infrastructure Improvement Agreement, the Company retains certain approval rights relating to the uses and designs of the site to ensure the uses and designs are aligned with the Company's planned master development. If such uses result in a dispute with the developer of the site, development of the site could be delayed. The 14.9 acre site is intended to be used for a critical access hospital, skilled nursing facility, assisted living facility, and independent living facility.

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On August 5, 2024, NHC served KLMC with a Demand for Arbitration, administrated by Dispute Prevention and Resolution, Inc. ("DPR"), relating to the Infrastructure Improvement Agreement and NHC's development of the site. NHC alleges, among other things, that KLMC wrongfully caused significant delays, increased costs and related damages to NHC with respect to NHC's planning and construction of the infrastructure improvements required of NHC under the Infrastructure Improvement Agreement (as subsequently amended). NHC seeks judgment for declaratory relief that the Infrastructure Improvement Agreement between NHC and KLMC is void; in the alternative, for reformation of the Infrastructure Improvement Agreement; for award of damages in an amount to be proven at arbitration; for attorneys' fees and costs; for prejudgment and post-judgment interest on any monetary award; and for such other and further relief as the arbitrator deems appropriate. On October 25, 2024, KLMC filed an Answering Statement to NHC's Demand for Arbitration and KLMC's counterclaim against NHC. On November 5, 2024, DPR confirmed the assignment of a mutually agreed upon arbitrator. The arbitration hearing is expected to begin in August 2025. The pre-arbitration discovery process is ongoing. KLMC will continue to vigorously defend. However, there can be no assurance that the eventual outcome of the arbitration will not result in any material liability or a material impact on business and financial results for KLMC.

The Company is in the planning stages for the development of a 295-acre parcel in KCF Mauka. The parcel is to be comprised of 61 agricultural lots that will be offered to individual buyers. The Company expects to develop the parcel in phases and all phases have been submitted to the County for subdivision approval. The Company has been working with the County to resolve certain of the County's comments relating to the subdivision. The Company's understanding is that all outstanding comments from the County have been resolved verbally with County staff. The final approval letter has been pending and additional efforts are being made to secure the approval. Upon final subdivision approval of all phases and receipt of final plat of the first phase from the County, which requires a bond in the amount of the cost to develop the first phase, the Company can pre-sell the undeveloped lots in the first phase. The Company expects to market the lots in the first phase upon receiving final approvals from the County, subject to various contingencies, including, but not limited to, governmental and market factors and the availability of a bond to secure the first phase of the development. Also critical to the Company's ability to develop KCF Mauka is the Company's ability to secure water use permits from the State of Hawaii Commission on Water Resource Management (CWRM). The purveyor for potable water for the Kaanapali service area, which would supply water to KCF Mauka, is in the process of preparing an application to CWRM for a permit to secure the water needed to service the development. The Company is providing necessary information to support the application. The Company cannot provide any assurance that CWRM will approve such permit application for the amount of water needed or CWRM could impose conditions on such use that might affect the feasibility of the development. See below for further discussion of CWRM. Therefore, there can be no assurance the Company will be able to meet such timetable, that the subdivision will ultimately be approved or that the lots will sell for prices deemed advantageous by the Company.

On June 3, 2024, KLMC entered into a property sale agreement ("PVM Sales Agreement") with an unrelated third party for the sale of several parcels of land, aggregating approximately 241 acres (the "PVM land parcels") within Pu'ukoli'i Village Mauka located near the Kaanapali resort area, north of Lahaina, Hawaii. The closing of the sale of the PVM land parcels was subject to the satisfactory completion of the developer's investigation and evaluation of the PVM land parcels during a specified due diligence period, and prior to the expiration of the due diligence period on November 15, 2024, the developer had not delivered a notice to proceed. Therefore, the PVM Sales Agreement terminated pursuant to its terms on November 15, 2024.

Due to the termination of the PVM Sales Agreement, the Company is continuing with its planning for the development of a 241-acre residential development site in the region south of Kaanapali Coffee Farms known as Puukolii Village. The conceptual master plan is comprised of 20 developable parcels planned for 940 units including a mix of affordable and market priced homes, both single and multi-family, mixed use commercial, parks, school, and community facilities. Puukolii Village is fully entitled. Critical to the Company's ability to develop Puukolii Village is the Company's ability to secure water use permits from the State of Hawaii Commission on Water Resource Management (CWRM). The purveyor for potable water for the Kaanapali service area, which would supply water to Puukolii Village, is in the process of preparing an application to CWRM for a permit to secure the water needed to service the development. The Company is providing necessary information to support the application. The Company cannot provide any assurance that CWRM will approve such permit application for the amount of water needed or CWRM could impose conditions on such use that might affect the feasibility of the development. See below for further discussion of CWRM. In conjunction with the potential development of Puukolii Village and in coordination with the possible development by an unrelated third party of the 14.9 acre site to be used for a critical access hospital, as noted above, the Company entered into a contract to install a sewer line from the Puukolii Village site to the critical care hospital site. The developer of the critical access hospital site is obligated to share in the sewer line cost for the portion of the sewer line fronting the critical care hospital site (see discussion above).

Comparison of Results of Operations

2024 Compared to 2023

The decrease in retirement plan investments as of December 31, 2024 as compared to December 31, 2023, is primarily due to the QRP allocation that was made to plan participants during the first quarter of 2024.

The decrease in other assets as of December 31, 2024 as compared to December 31, 2023, is primarily due to recording a credit loss reserve related to the Demand for Arbitration from the Newport Hospital Corporation during the second quarter of 2024.

The decrease in deposits and deferred gains as of December 31, 2024 as compared to December 31, 2023 is primarily due to the recognition of an insurance advance during 2024 to purchase mill replacement equipment.

The decrease in sales for the year ended December 31, 2024 as compared to the year ended December 31, 2023 is primarily due to the reduction of coffee sales as a result of the Lahaina wildfire.

The increase in selling, general and administrative expenses for the year ended December 31, 2024 as compared to the year ended December 31, 2023 is due to the derecognition of a contingent liability related to the D/C Distribution bankruptcy case during second quarter 2023.

The decrease in excise tax expense for the year ended December 31, 2024 as compared to the year ended December 31, 2023 is due to the excise taxes paid in 2023 related to the terminated Pension Plan.

The increase in insurance proceeds for the year ended December 31, 2024 as compared to the year ended December 31, 2023 is due to the recognition of an insurance advance during the first quarter of 2024 to purchase mill replacement equipment as well as approximately $6 million received from the Company's insurance carriers as a result of the Lahaina wildfire.

See also the notes in the condensed consolidated financial statements included in Item 8, for additional discussion of items addressing comparability between years.

Liquidity and Capital Resources

The primary business of Kaanapali Land is the investment in and development of the Company's assets on the Island of Maui. The various development plans will take many years at significant expense to fully implement. Reference is made to Item 1 - Business, Note 6 to the consolidated financial statements and other footnotes to the consolidated financial statements included in Item 8. Proceeds from land sales are the Company's only source of significant cash proceeds and the Company's ability to meet its liquidity needs is dependent on the timing and amount of such proceeds.

The Company's operations have in recent periods been primarily reliant upon the net proceeds of sales of developed and undeveloped land parcels.

The Company had cash and cash equivalents of approximately $23 million as of December 31, 2024, which is available for, among other things, working capital requirements, including future operating expenses, the rebuilding of the coffee mill and replacement of equipment and structures destroyed in the Lahaina wildfire, and the Company's obligations for engineering, planning, regulatory and development costs, drainage and utilities, environmental remediation costs on existing and former properties, potential liabilities resulting from tax audits, and existing and possible future litigation. The Company does not anticipate making any distributions for the foreseeable future.

The Company's liquidity is influenced by many factors, including the coverage and timing of insurance proceeds, the impact of the Lahaina wildfire (including on the marketability of property), coffee sales, and completion of property sales on acceptable terms, if at all. Although the Company believes that it has sufficient liquidity to fund its operations and capital needs over the near term, should the Company be unable to satisfy its liquidity requirements from its existing resources and future property sales, it will likely pursue alternate financing arrangements. However it cannot be determined at this time what, if any, financing alternatives may be available and at what cost.

Critical Estimates and Significant Accounting Policies

The discussion and analysis of the Company's financial condition and results of operations are based upon the Company's consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of these financial statements requires management to make estimates, assumptions, and judgments that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosures of contingent assets and liabilities. These estimates are based on historical experience and on various other assumptions that management believes are reasonable under the circumstances; additionally management evaluates these results on an on-going basis. Management's estimates form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Different estimates could be made under different assumptions or conditions, and in any event, actual results may differ from the estimates. The impact of a change in these estimates, assumptions, and judgments could materially affect the amounts reported in the Company's consolidated financial statements.

The Company reviews its property for impairment of value if events or circumstances indicate that the carrying amount of its property may not be recoverable. Such reviews contain uncertainties due to assumptions and judgments considering certain indicators of impairment such as significant changes in asset usage, significant deterioration in the surrounding economy or environmental problems. If such indications are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying value, the Company will adjust the carrying value down to its estimated fair value. Fair value is based on management's estimate of the property's fair value based on discounted projected cash flows. If significant changes occur in future periods, future operating results could be materially impacted.

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Deferred income taxes are accounted for in accordance with FASB ASC Topic 740 – Income Taxes. Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Topic 740 requires that deferred tax assets be reduced by a valuation allowance if it is more likely than not that some portion of the deferred income tax asset will not be realized. The Company has a deferred tax asset related to federal net operating losses (NOLs) of $8,289, of which $4,063 has been subject to a valuation allowance. Such allowance is subject to assumptions and judgment. If the Company generates taxable income in future years and the Company determines that the valuation allowance is no longer required, the tax benefit for the remaining deferred tax asset will be recognized at that time. Reference is made to Note 4 to the consolidated financial statements included in Item 8 for further discussion.

Material legal proceedings of the Company include Kaanapali Land, as successor by merger to other entities, and D/C having been named as defendants in personal injury actions allegedly based on exposure to asbestos. Cases against Kaanapali Land are allegedly based on its prior business operations in Hawaii and cases against D/C are allegedly based on sale of asbestos-containing products by D/C's prior distribution business operations primarily in California. Predicting the outcome of such claims and estimating the costs and exposure requires the Company to make estimates, assumptions, and judgments that could result in actual costs to be materially different from such estimates. Reference is made to Note 7 to the consolidated financial statements included in Item 8 for further discussion.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk

The Company's future earnings, cash flows and fair values relevant to financial instruments are dependent upon prevailing market rates. Market risk is the risk of loss from adverse changes in market prices and interest rates. The Company manages its market risk by matching projected cash inflows from operating properties, financing activities, and investing activities with projected cash outflows to fund capital expenditures and other cash requirements. The Company does not enter into financial instruments for trading purposes.

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Item 8. Financial Statements and Supplementary Data

Kaanapali Land, LLC

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Managing Member and Stockholders
Kaanapali Land, LLC

Opinion on the financial statements

We have audited the accompanying consolidated balance sheets of Kaanapali Land LLC (a Delaware limited liability company) and subsidiaries (the "Company") as of December 31, 2024 and 2023, the related consolidated statements of operations, equity, and cash flows for each of the two years in the period ended December 31, 2024, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the two years in the period ended December 31, 2024, in conformity with accounting principles generally accepted in the United States of America.

Basis for opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

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Critical audit matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters.

/s/GRANT THORNTON LLP

We have served as the Company's auditor since 2015.

Dallas, Texas
March 24, 2025

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Kaanapali Land, LLC

Consolidated Balance Sheets

December 31, 2024 and 2023

(Dollars in Thousands, except share data)

	2024	2023
Assets		
Cash and cash equivalents	$ 23,082	$ 26,260
Property, net	62,992	60,200
Retirement plan investments	4,255	5,067
Other assets, net	638	1,492
Total assets	$ 90,967	$ 93,019
Liabilities		
Accounts payable and accrued expenses	$ 355	$ 346
Deposits and deferred gains	997	1,433
Deferred income taxes	5,769	5,979
Other liabilities	2,063	1,550
Total liabilities	9,184	9,308
Commitments and contingencies (Note 7)		
Equity		
Common equity, at 12/31/2024 and 12/31/2023 Shares authorized – Common shares unlimited, Class C shares 52,000;Common shares issued and outstanding 1,792,613 at 12/31/2024 and 12/31/2023, Class C shares issued and outstanding 52,000 at 12/31/2024 and 12/31/2023	--	--
Additional paid-in capital	5,471	5,471
Accumulated earnings	76,312	78,240
Total shareholders' equity	81,783	83,711

Total liabilities and shareholders' equity	$ 90,967	$ 93,019

The accompanying notes are an integral part of the consolidated financial statements.

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Kaanapali Land, LLC

Consolidated Statements of Operations

Years ended December 31, 2024 and 2023
(Dollars in Thousands except Per Share Amounts)

	2024	2023
Revenues:		
Sales and lease income	$ 506	$ 2,990
Interest and other income	1,445	1,726
Crop insurance proceeds	--	538
	1,951	5,254
Cost and expenses:		
Cost of sales	2,774	2,858
Selling, general and administrative	6,516	(804)
Excise tax expense	--	2,952
Depreciation and amortization	205	198
	9,495	5,204
Operating income (loss) before other income and income taxes	(7,544)	50
Other income:		
Net gain on property damage and lost profits, net of insurance claims	6,243	314
	6,243	314
Income (loss) before income taxes	(1,301)	364
Income tax benefit (expense)	210	3,343
Net income (loss)	$ (1,091)	$ 3,707
Net income (loss) per share – basic and diluted	$ (0.59)	$ 2.01

The accompanying notes are an integral part of the consolidated financial statements.

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Kaanapali Land, LLC

Consolidated Statements of Equity

Years ended December 31, 2024 and 2023

(Dollars in Thousands)

	Common Stock	Additional Paid-In Capital	Accumulated (Deficit) Earnings	Total Stockholders' Equity
Balance December 31 2022	$ --	$ 5,471	$ 74,533	$ 80,004
Net income	--	--	3,707	3,707
Balance December 31, 2023	--	5,471	78,240	83,711
Distribution for retirement plan contribution for employees of affiliates under common control	--	--	(837)	(837)
Net loss	--	--	(1,091)	(1,091)
Balance December 31, 2024	$ --	$ 5,471	$ 76,312	$ 81,783

The accompanying notes are an integral part of the consolidated financial statements.

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Kaanapali Land, LLC

Consolidated Statements of Cash Flows

Years ended December 31, 2024 and 2023
(Dollars in Thousands)

	2024	2023
Cash flows from operating activities:		
Net income (loss)	$ (1,091)	$ 3,707
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:		
Proceeds from insurance	(5,970)	--
Interest from retirement plan investments	(207)	--
Depreciation and amortization	205	198
Credit loss reserve	988	--
Deferred income taxes	(210)	(3,343)
Insurance proceeds from business interruption	3,827	--
Changes in operating assets and liabilities:		
Investments	--	19,115
Retirement plan investments	--	(5,067)
Other assets	(134)	(598)
Accounts payable, accrued expenses, deposits, deferred gains and other	(187)	(5,859)
Net cash provided by (used in) operating activities	(2,779)	8,153
Cash flows from investing activities:		
Property additions	(2,997)	(1,823)
Receivable due to sewer line installation	--	(885)
Insurance proceeds from casualty loss	2,416	1,000
Proceeds from retirement plan investments	1,019	--
Net cash used in investing activities	438	(1,708)
Cash flows from financing activities:		
Distribution for retirement plan contribution for employees of affiliates under common control	(837)	--
Net cash provided by (used in) financing activities	(837)	--
Net increase (decrease) in cash and cash equivalents	(3,178)	6,445
Cash and cash equivalents at beginning of year	26,260	19,815
Cash and cash equivalents at end of year	$ 23,082	$ 26,260
Supplemental Cash Flow Information:		
Income taxes paid	$ 62	$ --

The accompanying notes are an integral part of the consolidated financial statements.

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Kaanapali Land, LLC

Notes to Consolidated Financial Statements

(Dollars in Thousands)

(1) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying consolidated financial statements include the accounts of Kaanapali Land, LLC and all of its subsidiaries and its predecessors (collectively, the "Company") ("Kaanapali Land"). All significant intercompany transactions and balances have been eliminated in consolidation.

There are 1,792,613 Common Shares and 52,000 Class C Shares issued, all of which are outstanding at December 31, 2024.

The Company's continuing operations are in two business segments - Agriculture and Property. The Agriculture segment primarily engages in farming, harvesting and milling operations relating to coffee orchards and also cultivates, harvests and sells bananas and citrus fruits and engages in certain ranching operations. The Property segment primarily develops land for sale and negotiates bulk sales of undeveloped land. The Property and Agriculture segments operate exclusively in the State of Hawaii. For further information on the Company's business segments see Note 7.

Property

Property is stated at cost. Depreciation is based on the straight-line method over the estimated economic lives of 15-40 years for the Company's depreciable land improvements, 3-18 years for machinery and equipment. Maintenance and repairs are charged to operations as incurred. Significant betterments and improvements are capitalized and depreciated over their estimated useful lives.

	2024	2023
Property, net:		
Land and land improvements	$ 60,942	$ 59,874
Buildings	812	958
Machinery and equipment	6,405	4,330
	68,159	65,162
Accumulated depreciation	(5,167)	(4,962)
Property, net	$ 62,992	$ 60,200

The Company's significant property holdings are on the island of Maui consisting of approximately 3,900 acres, of which approximately 1,500 acres is classified as conservation land which precludes development. The Company has determined, based on its current projections for the development and/or disposition of its property holdings, that the property holdings are not currently recorded in an amount in excess of proceeds that the Company expects that it will ultimately obtain from the operation and disposition thereof.

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Inventory of land held for sale, if any, is carried at the lower of cost or fair market value, less costs to sell, which is based on current and foreseeable market conditions, discussions with real estate brokers and review of historical land sale activity (Level 2 and 3). The Company has determined that none of its properties currently meet held for sale criteria. Land is currently utilized for commercial specialty coffee farming operations which also support the Company's land development program, as well as, farming bananas, citrus, other farm products, and ranching operations. Additionally, miscellaneous parcels of land had been leased or licensed to third parties on a short term basis prior to the Lahaina wildfire, as discussed below.

Beginning on August 8, 2023, a wildfire occurred due east of historic Lahaina town in Maui. The fire spread rapidly due to extreme wind conditions caused in part by Hurricane Dora which traveled 800 miles offshore west of Maui. The fires caused multiple fatalities, widespread damage to Lahaina town and the surrounding area including the Company's 19-acre Pioneer Mill Site. The Company's offices and coffee mill were located on the site as well as various other structures including a building which was leased to an unrelated third party and used to operate a coffee store. The Company also utilized portions of the property for short term license agreements with third parties that generated income for the Company. Although no employees were injured in the fire, the Company's offices and coffee store building were destroyed. Additionally, most of the personal property of the licensees and the coffee mill was destroyed. The widespread destruction has caused disruptions in the Company's development plans. The damage to the coffee mill has disrupted operations and prevented the Company from processing and selling the 2023 and 2024 year coffee crop. The costs associated with harvesting and destroying the annual coffee crop is recorded within cost of sales in the consolidated statement of operations for the year ended December 31, 2024. It is also likely that the fires and devastation caused thereby will adversely affect the long-term Maui economy and businesses operated on Maui. Maui hotel occupancy and average daily rates have declined during 2024 as the Lahaina wildfire continues to disrupt tourism. Maui's recovery from the wildfire remains slow. Clean up of Lahaina has been substantially completed by U.S. Army Corps of Engineers ("USACE") contractors. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. During 2023, the Company initiated claims with its insurance carriers. In October 2023, the Company received an initial, unallocated advance payment of $1,000 from its insurance carrier. In June 2024, the Company received $4,882 and in August 2024 received $1,088, both of which are recorded within insurance proceeds in the consolidated statement of operations for the year ended December 31, 2024. Although the Company currently expects that the Company's insurance coverage will compensate the Company for the majority of its losses incurred in connection with the fire and related devastation, including the costs of its structures and equipment lost in the fire, the loss in revenue from the lack of coffee sales, or the loss of income from the licensees, there can be no assurances the Company will be fully compensated for such losses. The Company could experience losses in excess of our insured limits, and further claims for certain losses could be denied or subject to deductibles or exclusions under our insurance policies. The Company has relocated its offices to temporary office facilities located on its lands in Kaanapali and is in the planning and design stages of relocating its coffee mill to its farm in Kaanapali.

The Company reviews its property for impairment of value if events or circumstances indicate that the carrying amount of its property may not be recoverable. Such reviews contain uncertainties due to assumptions and judgments considering certain indicators of impairment such as significant changes in asset usage, significant deterioration in the surrounding economy or environmental problems.

Provisions for impairment losses related to long-lived assets, if any, are recognized when expected future cash flows are less than the carrying values of the assets. If indicators of impairment are present, the Company evaluates the carrying value of the related long-lived assets in relationship to the future undiscounted cash flows of the underlying operations or anticipated sales proceeds. The Company adjusts the net book value of property to fair value if the sum of the expected undiscounted future cash flow or sales proceeds is less than book value. Assets held for sale are recorded at the lower of the carrying value of the asset or fair value less costs to sell.

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As a result of the fires, the Company performed an impairment evaluation of its asset groups to determine if provisions for impairment losses should be recognized. Based on the evaluation and continued monitoring, the Company concluded a provision for impairment should not be recognized for the year ended December 31, 2024. The Company will continue to monitor and evaluate the indicators for evidence of impairment in future periods. There can be no assurance that future impairment testing will not indicate that impairment has occurred and that a provision for impairment will be required.

While most of the personal property destroyed in the fire was fully depreciated the Company wrote off the net carrying value of destroyed property and equipment totaling approximately $413, which was offset against a portion of the net gain on property damage and lost profits, net of insurance claims on the Company's consolidated financial statements at December 31, 2023.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States ("GAAP") requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers as cash equivalents all investments with maturities of three months or less when purchased. Included in this balance as of December 31, 2024 is a money market fund for $21,760 that is considered to be a fair value hierarchy Level 1 investment. Interest and other income include interest earned on the money market funds. The Company's cash balances are maintained primarily in two financial institutions. Such balances significantly exceed the Federal Deposit Insurance Corporation insurance limits. Management does not believe the Company is exposed to significant risk of loss on cash and cash equivalents.

Allowance for Credit Loss Reserve

Allowances for credit loss are based on the Company's assessment of the collectability of receivables considering delinquency status and related aging, if applicable, and an evaluation of expected risk of credit loss based on current conditions and reasonable and supportable forecasts of future economic conditions over the life of receivable. Account balances would be charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company's exposure to credit losses on accounts receivable is limited to its receivable from Newport Hospital Corporation ("NHC"). The Company established a reserve for doubtful accounts based on the receipt of a Demand for Arbitration received from NHC and as of December 31, 2024, the Company recorded a $988 credit loss reserve. The credit loss reserve is recorded within other assets, net in the consolidated balance sheet at December 31, 2024. Reference is made to Note 2, Land Development for further discussion.

Subsequent Events

The Company has performed an evaluation of subsequent events from the date of the financial statements included in this annual report through the date of its filing with the Securities and Exchange Commission. For further information on the Company's subsequent events see Note 9.

Revenue Recognition

Revenue from real property sales is recognized at the time of closing when control of the property transfers to the customer. After closing of the sale transaction, the Company has no remaining performance obligation.

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Other revenues are recognized when control of goods or services transfers to the customers, in the amount that the Company expects to receive for the transfer of goods or provision of services.

Revenue recognition standards require entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to receive in exchange. The revenue recognition standards have implications for all revenues, excluding those that are under the specific scope of other accounting standards.

The Company's revenues that were subject to revenue recognition standards for the years ended December 31, 2024 and 2023, were $300 and $2,283, respectively, related to coffee and other sales.

The revenue recognition standards require the use of a five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation.

In accordance with the core principle of ASC 606, revenue from real property sales is recognized at the time of closing when control of the property transfers to the customer. After closing of the sale transaction, the Company has no remaining performance obligation. When the sale does not meet the requirements for full profit recognition, all or a portion of the profit is deferred until such requirements are met.

Other revenues in the scope of ASC 606 are recognized when control of goods or services transfers to the customers, in the amount that the Company expects to receive for the transfer of goods or provision of services.

Lease Accounting

The Company's lease arrangements, both as lessor and as lessee, are short-term leases. The Company leases land to tenants under operating leases, and the Company leases property, primarily office and storage space, from lessors under operating leases. During the years ended December 31, 2024 and 2023, the Company recognized $206 and $707, respectively, of lease income, substantially comprised of non-variable lease payments. During the years ended December 31, 2024 and 2023, the Company recognized $205 and $106 , respectively, of lease expense, substantially comprised of non-variable lease payments. The majority of the Company's leases to tenants were terminated due to the Lahaina wildfire.

Recently Issued Accounting Pronouncements

In October 2023, the FASB issued ASU No. 2023-06 ("ASU 2023-06"), Disclosure Improvements - Codification Amendment in Response to the SEC's Disclosure Update and Simplification Initiative. This ASU modified the disclosure and presentation requirements of a variety of codification topics by aligning them with the SEC's regulations. The amendments to the various topics should be applied prospectively, and the effective date will be determined for each individual disclosure based on the effective date of the SEC's removal of the related disclosure. If the SEC has not removed the applicable requirements from Regulation S-X or Regulation S-K by June 30, 2027, then this ASU will not become effective. Early adoption is prohibited. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

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In November 2023, the FASB issued ASU No. 2023-07 ("ASU 2023-07"), Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. In addition, the amendments in the ASU enhance interim disclosure requirements, clarify circumstances in which an entity can disclose multiple segment measures of profit or loss, provide new segment disclosure requirements for entities with a single reportable segment, and contain other disclosure requirements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, and requires retrospective application to all prior periods presented in the financial statements. The adoption of ASU 2023-07 is disclosed in the Company's business segments. Reference is made to Note 7. Business Segment Information.

In December 2023, the FASB issued ASU No. 2023-09 ("ASU 2023-09"), Income Taxes (Topic 740): Improvement to Income Tax Disclosures to enhance the transparency and decision usefulness of income tax disclosures, primarily related to the rate reconciliation and income taxes paid information. ASU 2023-09 is effective for annual periods beginning after December 15, 2024, on a prospective basis. Early adoption is permitted. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

In November 2024, the FASB issued ASU No. 2024-03 ("ASU 2024-03"), Income Statement - Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses. This ASU requires entities to improve the disclosures about business expenses and provide more detailed information about the types of expenses in commonly presented expense captions. In addition, the amendments in the ASU improve financial reporting by requiring that entities disclose additional information about specific expense categories in the notes to financial statements at interim and annual reporting periods. ASU 2024-03 is effective for fiscal years beginning after December 15, 2026, and interim periods within fiscal years beginning after December 15, 2027, and requires retrospective application to all prior periods presented in the financial statements. Early adoption is permitted. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

Other Liabilities

Other liabilities are comprised of estimated liabilities for losses, commitments and contingencies related to various divested assets or operations. These estimated liabilities include the estimated effects of certain asbestos related claims, obligations related to former officers and employees such as pension, post-retirement benefits and workmen's compensation. Management's estimates are based, as applicable, on taking into consideration claim amounts filed by third parties, life expectancy of beneficiaries, advice of consultants, negotiations with claimants, historical settlement experience, the number of new cases expected to be filed and the likelihood of liability in specific situations. Management periodically reviews the adequacy of each of its loss contingency amounts and adjusts such as it determines the appropriate loss contingency amount to reflect current information. Reference is made to Note 6, Commitments and Contingencies.

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Income Taxes

Income taxes are accounted for under the asset and liability approach which requires recognition of deferred tax assets and liabilities for the differences between the financial reporting and tax basis of assets and liabilities. A valuation allowance reduces deferred tax assets when it is more likely than not some portion or all of the deferred tax assets will not be realized. As of December 31, 2024 and 2023, there were no uncertain tax positions that had a material impact on the Company's consolidated financial statements.

(2) Land Development

In September 2014, Kaanapali Land Management Corp. ("KLMC"), pursuant to a Property and option purchase agreement ("Purchase Agreement") with Newport Hospital Corporation ("NHC"), sold a parcel of approximately 14.9 acres in West Maui. The Purchase Agreement included an Infrastructure Improvement Agreement (as subsequently amended) which commits KLMC to fund up to $583, depending on various factors, for off-site roadway, sewer and electrical improvements that will also provide service to other KLMC properties. KLMC may, at its discretion, design, construct, install, and complete all or portions of the off-site road, sewer and/or electrical improvements, in which case the developer shall pay to KLMC the total costs thereof, less the KLMC committed amount. In relation to such sewer line improvement, KLMC entered into a contract for $1,137, as amended, to install the sewer line. KLMC paid $1,108 on the contract which has been recorded as a receivable, less KLMC's sewer line commitment of $208. In accordance with the Infrastructure Improvement Agreement, the receivable accrues interest of 6.5% and is secured by the 14.9 acre property. Due to the receipt of a Demand for Arbitration, discussed in Note 6, Commitments and Contingencies, as of December 31, 2024, the Company recorded a $988 credit loss reserve on its receivable with NHC based on its evaluation of the probability of default that exists at NHC. The amount of the credit loss reserve represents the entire receivable amount and interest incurred as of December 31, 2024. The provision for credit loss reserve is recorded within selling, general and administrative expenses in the consolidated statement of operations for the year ended December 31, 2024. In conjunction with the Infrastructure Improvement Agreement, the Company retains certain approval rights relating to the uses and designs of the site to ensure the uses and designs are aligned with the Company's planned master development. If such uses result in a dispute with the developer of the site, development of the site could be delayed. The 14.9 acre site is intended to be used for a critical access hospital, skilled nursing facility, assisted living facility, and independent living facility.

On June 3, 2024, KLMC entered into a property sale agreement ("PVM Sales Agreement") with an unrelated third party for the sale of several parcels of land, aggregating approximately 241 acres (the "PVM land parcels") within Pu'ukoli'i Village Mauka located near the Kaanapali resort area, north of Lahaina, Hawaii. The closing of the sale of the PVM land parcels was subject to the satisfactory completion of the developer's investigation and evaluation of the PVM land parcels during a specified due diligence period, and prior to the expiration of the due diligence period on November 15, 2024, the developer had not delivered a notice to proceed. Therefore, the PVM Sales Agreement terminated pursuant to its terms on November 15, 2024.

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On June 13, 2024, Pioneer Mill Company, LLC. ("PMC"), entered into a property sale agreement ("PMC Sales Agreement") with an unrelated third party for the sale of four parcels of land, aggregating approximately 20 acres (the "PMS land parcels") located in Lahaina, Hawaii. Pursuant to the PMC Sales Agreement, the sales price for the PMS land parcels is $20,000, and the closing of the sale of the PMS land parcels is subject to the due diligence period. On August 12, 2024, pursuant to an amendment to the PMC Sales Agreement, the due diligence period was extended to October 2, 2024. On October 2, 2024, pursuant to a Second Amendment to the PMC Sales Agreement, the due diligence period was extended to November 1, 2024. On October 31, 2024, pursuant to a Third Amendment to the PMC Sales Agreement, the PMC Sales Agreement was modified to extend the deadline for the purchaser to deliver the Notice to Proceed to November 29, 2024. A notice to proceed was received from the purchaser in accordance with the PMC Sales Agreement, as amended. The purchaser has deposited a total of $2,000 into an escrow account, managed by a title company, established for the sale of the property. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. The purchaser has the right to terminate the PMC Sales Agreement depending on various factors, including environmental testing of the property which will commence after the subcontractor vacates the property. As the PMC Sales Agreement is subject to certain conditions, including the results of the environmental testing, there can be no assurance that the sale of the PMS land parcels will be completed under the existing or any other terms of the PMC Sales Agreement, if at all.

Project costs associated with the development and construction of real estate projects are capitalized and classified as Property, net. Such capitalized costs are not in excess of the projects' estimated fair value as reviewed periodically or as considered necessary. In addition, interest, insurance and property tax are capitalized to qualifying assets during the period that such assets are undergoing activities necessary to prepare them for their intended use.

For development projects, capitalized costs are allocated using the direct method for expenditures that are specifically associated with the lot being sold and the relative-sales-value method for expenditures that benefit the entire project.

(3) Retirement Plan Investments

Prior to June 1, 2022, the Company participated in a defined benefit pension plan (the "Pension Plan") that covered substantially all its eligible employees. The Pension Plan was sponsored and maintained by Kaanapali Land in conjunction with other plans providing benefits to employees of Kaanapali Land and its affiliates.

Pacific Trail Holdings LLC, the manager of the Company, adopted a plan to freeze the benefit accruals under and close participation in the Pension Plan and terminate the Pension Plan on June 1, 2022. Effective February 7, 2022, the fair value hierarchy Level 1 and Level 2 plan asset investments were reallocated to a money market fund. Benefit accruals were frozen on March 31, 2022. The Company paid lump sum benefits totaling approximately $420 to Pension Plan participants during October 2022, thereby settling all benefit Pension Plan liabilities. The remaining assets of the terminated Pension Plan of approximately $14,547 reverted to the Company on September 15, 2023.

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On September 8, 2023, the Company transferred $5,000 which was approximately 25% of the Pension Plan assets to a qualified replacement plan ("QRP"). The Company's contribution to the QRP enabled the Company to reduce the excise tax due as a result of the Pension Plan termination from 50% to 20% of the amount reverted to the Company. The Company paid the 20% excise tax of approximately $2,900 in October 2023. In accordance with U.S. GAAP, the amount transferred to the QRP is reflected as Retirement plan investments on the Company's consolidated balance sheet as of December 31, 2024. Such assets are considered to be a fair value hierarchy Level 1 investment, and are maintained in a suspense account within the QRP pending allocation to plan participants. The assets will be allocated to the participants in the QRP who were participants in the terminated Pension Plan and the employees of certain affiliates, all of which have some degree of common ownership with the Company and were concluded as eligible participants per the Employee Retirement Income Security Act ("ERISA") requirements for QRPs. Such allocations are planned to be allocated ratably over a period not to exceed seven years to comply with regulatory requirements. On February 26, 2024, approximately $1,019 was allocated to the participants in the QRP. Approximately $182 was allocated to participants in the terminated Pension Plan and is reflected in general and administrative expenses in the consolidated statement of operations for the year ended December 31, 2024 and approximately $837 was allocated to employees of affiliated companies and is reflected as a distribution from accumulated earnings on the consolidated balance sheet as of December 31, 2024.

The Company maintains a nonqualified deferred compensation arrangement (the "Rabbi Trust") which provides certain former directors of Amfac Hawaii, LLC (now known as KLC Land Company, LLC, a direct subsidiary of Kaanapali Land through which the Company conducts substantially all of its operations) and their spouses with pension benefits. The deferred compensation liability of $271 and $244, included in Other liabilities, and assets funding such deferred compensation liability of $15 and $13, included in Other assets, are consolidated in the Company's consolidated balance sheet as of December 31, 2024 and 2023, respectively.

(4) Income Taxes

Income tax expense/(benefit) attributable to income from continuing operations for the years ended December 31, 2024 and 2023 consist of:

	Current	Deferred	Total
Year ended December 31, 2024:			
U.S. federal	$ --	$ (283)	$ (283)
State	--	73	73
	$ --	$ (210)	$ (210)
Year ended December 31, 2023:			
U.S. federal	$ --	$ (2,700)	$ (2,700)
State	--	(643)	(643)
	$ --	$ (3,343)	$ (3,343)

The Tax Cuts and Jobs Act of 2017 is a comprehensive tax reform bill containing a number of other provisions that either currently or in the future could impact the Company, particularly the effect of certain limitations effective for the tax year 2018 and forward (prior losses remain subject to the prior 20 year carryover period) on the use of federal net operating loss ("NOLs") carryforwards which will generally be limited to being used to offset 80% of future annual taxable income.

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Income tax expense/(benefit) attributable to income from continuing operations differs from the amounts computed by applying the U.S. federal income tax rate of 21 percent effective for 2024 and 2023 and prior years to pretax income from operations as a result of the following:

	2024	2023
Federal provision at 21%	$ (275)	$ 77
State provision at 5%	(66)	18
Federal NOLs utilized	--	(2,395)
Federal NOLs generated	--	--
State NOLs utilized	--	(950)
State NOLs generated	127	--
Other	4	(93)
Total	$ (210)	$ (3,343)

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. The deferred tax effects of temporary differences at December 31, 2024 and 2023 are as follows:

	December 31, 2024	December 31, 2023
Deferred tax assets:		
Loss contingencies related primarily to losses on divestitures, less recognized insurance recovery	$ 590	$ 575
Loss carryforwards	10,774	10,057
Other, net	172	97
Total deferred tax assets	11,536	10,729
Less – valuation allowance	6,549	6,422
Total deferred tax assets	4,987	4,307
Deferred tax liabilities:		
Property, plant and equipment, principally due to purchase accounting adjustments, net of impairment charges	10,756	10,286
Prepaid pension costs	--	--
Total deferred tax liabilities	10,756	10,286
Net deferred tax liability	$ 5,769	$ 5,979

As of December 31, 2024, the Company has a deferred tax asset related to federal NOLs of $8,289 ($39,468 of gross NOLs), of which $4,063 has been subject to a valuation allowance. The NOLs originated in 2006 through 2017 will expire over 20 years. The NOLs originated in 2018 and later years will not expire. As of December 31, 2024, the Company has a deferred tax asset related to state NOLs of $2,486 ($49,710 of gross NOLs), all of which has been subject to a valuation allowance. The state NOLs expire in various years through 2037.

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The statutes of limitations with respect to the Company's taxes for 2021 and more recent years remain open to examinations by tax authorities, subject to possible utilization of loss carryforwards from earlier years. Notwithstanding the foregoing, all NOLs generated and not yet utilized are subject to adjustment by the Internal Revenue Service (“IRS”). The Company believes adequate provisions for income tax have been recorded for all years, although there can be no assurance that such provisions will be adequate. To the extent that there is a shortfall, any such shortfall for which the Company is liable, the Company's results of operations may be affected adversely and materially.

(5) Transactions with Affiliates

An affiliated insurance agency, JMB Insurance Agency, Inc., which has some degree of common ownership with the Company, earns insurance brokerage commissions in connection with providing the placement of insurance coverage for certain of the properties and operations of the Company. The total of such commissions for the years ended December 31, 2024 and 2023 was approximately $50 and $51, respectively.

The Company reimburses affiliates of Pacific Trail Holdings, LLC, the owner of approximately 76.4% of the Company's Common Shares, for general overhead expense and for direct expenses incurred on its behalf, including salaries and salary-related expenses incurred in connection with the management of the Company's operations. Generally, the entity that employs the person providing the services receives the reimbursement. Substantially all of such reimbursable amounts were incurred by JMB Realty Corporation or its affiliates, 900FMS, LLC, 900Work, LLC, and JMB Financial Advisors, LLC, all of which have some degree of common ownership with the Company. The total costs recorded in cost of sales and selling, general and administrative expenses in the consolidated statement of operations for the years ended 2024 and 2023 were $1,339 and $1,158, respectively, all of which was paid as of December 31, 2024.

The Company maintains a suspense account within the QRP pending allocation to the employees of certain affiliates, all of which have some degree of common ownership with the Company and were concluded as eligible participants per ERISA requirements for QRPs. The total allocation of $837, which occurred during the first quarter of 2024, was recorded as a reduction in accumulated earnings in the consolidated balance sheet as of December 31, 2024. Reference is made to Note 3 for discussion regarding the QRP.

(6) Commitments and Contingencies

Material legal proceedings of the Company are described below. Unless otherwise noted, the parties adverse to the Company in the legal proceedings described below have not made a claim for damages in a liquidated amount and/or the Company believes that it would be speculative to attempt to determine the Company's exposure relative thereto, and as a consequence believes that an estimate of the range of potential loss cannot be made.

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A subsidiary of the Company, D/C Distribution Corporation ("D/C") was substantially without assets and was unable to obtain additional sources of capital to satisfy its liabilities, and therefore filed with the United States Bankruptcy Court, Northern District of Illinois, its voluntary petition for liquidation under Chapter 7 of Title 11, United States Bankruptcy Code in July 2007, Case No. 07-12776. At the time of the filing of the bankruptcy petition, Kaanapali Land, as successor by merger to other entities, and D/C had been named as defendants in personal injury actions allegedly based on exposure to asbestos. While there were relatively few cases that name Kaanapali Land, there were a substantial number of cases that were pending against D/C on the U.S. mainland (primarily in California). Cases against Kaanapali Land (hereafter, "Kaanapali Land asbestos cases") were allegedly based on its prior business operations in Hawaii and cases against D/C were allegedly based on sale of asbestos-containing products by D/C's prior distribution business operations primarily in California. Such filing was not expected to have a material adverse effect on the Company as D/C was substantially without assets at the time of the filing. Kaanapali Land filed claims in the D/C bankruptcy that aggregated approximately $26,800, relating to both secured and unsecured intercompany debts owed by D/C to Kaanapali Land.

On January 21, 2020, certain asbestos claimants filed a Stay Relief Motion in the Bankruptcy Court for the Northern District of Illinois, Eastern Division, Case No. 07-12776 ("motion to lift stay") in connection with the D/C proceeding. The motion sought the entry of an order, among other things, modifying an automatic stay in the D/C bankruptcy to permit those claimants to prosecute various lawsuits in state courts against D/C and to recover on any judgment or settlement solely from any available insurance coverage. Various oppositions to the motion to lift stay were filed, and the matter was heard and taken under advisement in April 2020. On July 21, 2020, the bankruptcy court issued an order granting the motion to lift stay to permit the movants to pursue their claims and to recover any judgment or settlement from and to the extent of any available insurance coverage of D/C only.

Thereafter, certain asbestos-related proofs claims in the bankruptcy case were withdrawn in connection with the closing of the bankruptcy case. A court hearing was held on March 29, 2023 in which the court awarded the trustee's compensation and expenses and therefore D/C no longer has any assets. On June 6, 2023, the bankruptcy trustee filed a final account and application to close the D/C bankruptcy and on June 14, 2023, the D/C bankruptcy court closed the case and the trustee was discharged. Due to the closing of the case, the Company derecognized a related contingent liability. The derecognition of the contingent liability is included as a reduction of Selling, general and administrative expenses and resulted in a credit in expenses on the Company's consolidated statement of operations for the year ended December 31, 2023. However, personal injury claimants have asserted, and may in the future assert, asbestos-related claims against D/C.

The Company has received notice from Hawaii's Department of Land and Natural Resources ("DLNR") that DLNR on a periodic basis would inspect all significant dams and reservoirs in Hawaii, including those maintained by the Company on Maui in connection with its agricultural operations. A series of such inspections have taken place over the period from 2006 through the most recent inspections that occurred in July 2024. To date, the DLNR cited certain deficiencies concerning two of the Company's reservoirs relating to dam and reservoir safety standards established by the State of Hawaii. These deficiencies include, among other things, vegetative overgrowth, erosion of slopes, uncertainty of inflow control, spillway capacity, and freeboard, and uncertainty of structural stability under certain loading and seismic conditions. The Company has taken certain corrective actions, including lowering the reservoir operating level; as well as updating plans to address emergency events and basic operations and maintenance. In 2018, the Company contracted with an engineering firm to develop plans to address

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certain DLNR cited deficiencies on one of the Company's reservoirs. Remediation plans for addressing all deficiencies have been submitted to DLNR. In 2012, the State of Hawaii issued new Hawaii Administrative Rules for Dams and Reservoirs which require dam owners to obtain from DLNR Certificates of Impoundment ("permits") to operate and maintain dams or reservoirs. Obtaining such permits requires owners to completely resolve all cited deficiencies. Therefore, the process may involve further analysis of dam and reservoir safety requirements, which will involve continuing engagement with specialized engineering consultants, and ultimately could result in significant and costly improvements which may be material to the Company.

The DLNR categorizes the reservoirs as "high hazard" under State of Hawaii Administrative Rules and State Statutes concerning dam and reservoir safety. This classification, which bears upon government oversight and reporting requirements, may materially increase the cost of managing and maintaining these reservoirs. The Company does not believe that this classification is warranted for either of the reservoirs and has initiated a dialogue with DLNR in that regard. In April 2008, the Company received further correspondence from DLNR that included the assessment by their consultants of the potential losses that result from the failure of these reservoirs. In April 2009, the Company filed a written response to DLNR to correct certain factual errors in its report and to request further analysis on whether such "high hazard" classifications are warranted. It is unlikely that the "high hazard" designation will be changed.

On August 5, 2024, NHC served KLMC with a Demand for Arbitration administrated by Dispute Prevention and Resolution, Inc. ("DPR"), relating to the Infrastructure Improvement Agreement and NHC's development of the site. NHC alleges, among other things, that KLMC wrongfully caused significant delays, increased costs and related damages to NHC with respect to NHC's planning and construction of the infrastructure improvements required of NHC under the Infrastructure Improvement Agreement (as subsequently amended). NHC seeks judgment for declaratory relief that the Infrastructure Improvement Agreement between NHC and KLMC is void; in the alternative, for reformation of the Infrastructure Improvement Agreement; for award of damages in an amount to be proven at arbitration; for attorneys' fees and costs; for prejudgment and post-judgment interest on any monetary award; and for such other and further relief as the arbitrator deems appropriate. On October 25, 2024, KLMC filed an Answering Statement to NHC's Demand for Arbitration and KLMC's counterclaim against NHC. On November 5, 2024, DPR confirmed the assignment of a mutually agreed upon arbitrator. The arbitration hearing is expected to begin in August 2025. The pre-arbitration discovery process is ongoing. KLMC will continue to vigorously defend. However, there can be no assurance that the eventual outcome of the arbitration will not result in any material liability or have a material impact on business and financial results for KLMC.

Other than as described above, the Company is not involved in any material pending legal proceedings, other than ordinary routine litigation incidental to its business. The Company and/or certain of its affiliates have been named as defendants in several pending lawsuits. While it is impossible to predict the outcome of such routine litigation that is now pending (or threatened) and for which the potential liability is not covered by insurance, the Company is of the opinion that the ultimate liability from any of this litigation will not materially adversely affect the Company's consolidated results of operations or its financial condition.

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The Company often seeks insurance recoveries under its policies for costs incurred or expected to be incurred for losses or claims under which the policies might apply. During third quarter 2023, the Company received $538 in insurance proceeds related to an insured event that occurred during the 2022 crop year. This amount has been recorded within crop insurance proceeds in the Company’s consolidated financial statements. Additionally, as a result of the Lahaina wildfire, the Company received an initial, unallocated advance payment of $1,000 from its insurance carrier. In June 2024, the Company received an insurance payment of $4,882 and in August 2024, received $1,088, both of which are recorded within net gain on property damage and lost profits, net of insurance claims in the Company’s consolidated financial statements. Reference is made to Note 1, Property, for further discussion regarding the Lahaina wildfire.

Kaanapali Land Management Corp. (“KLMC”) is a party to an agreement with the State of Hawaii for the development of the Lahaina Bypass Highway. Approximately 2.4 miles of this two lane state highway have been completed. Construction to extend the southern terminus was completed mid-2018. The northern portion of the Bypass Highway, which extends to KLMC’s lands, is in the early stage of planning. Under certain circumstances, which have not yet occurred, KLMC remains committed for approximately $1,100 of various future costs relating to the planning and design of the uncompleted portion of the Bypass Highway. Under certain conditions, which have not yet been met, KLMC has agreed to contribute an amount not exceeding $6,700 toward construction costs. Any such amount contributed would be reduced by the value of KLMC’s land actually contributed to the State for the Bypass Highway.

These potential commitments have not been reflected in the consolidated financial statements. While the completion of the Bypass Highway would add value to KLMC’s lands north of the town of Lahaina, there can be no assurance that it will be completed or when any future phases will be undertaken.

(7) Business Segment Information

The Company’s reportable segments are components of the Company that engage in certain business activities. The Company measures and evaluates operating segments based on revenues and operating income (loss). The internal reporting of these operating segments is based, in part, on the reporting and review process used in the evaluation of operating income (loss). The internal reporting is used for such review process by the Company’s chief operating decision maker (“CODM”), its President. The CODM primarily uses operating income (loss), a measure that is determined in accordance with U.S. GAAP, to evaluate segment income (loss) when making decisions about allocating resources to the segments.

As described in Note 1, the Company has two reportable business segments, Property and Agriculture. The Company’s Property segment consists primarily of revenue received from land sales and development, and lease and licensing agreements. The Company’s Agricultural segment currently consists primarily of coffee farming and milling operations and sales of coffee, other farm related operations, and revenue derived from licensing agreements.

The Corporate amounts include interest earned on the Company’s investments and costs that are not allocated to segments including direct expenses and general overhead expenses reimbursed to Pacific Trail, certain professional fees, insurance expenses and other expenses.

Net gain on property damage and lost profits, net of insurance claims is a result of the Company’s losses caused by the destruction of the Lahaina wildfires.

The Company has determined its significant segment expense categories based on amounts used, in part, by the Company's CODM when making decisions about allocating resources to the segments.

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Reportable segment revenues and significant reportable segment expense categories and amounts included in the Company's measure of operating profit (loss) by business segment are presented in the tables below.

	2024	2023
Property		
Revenue	$ 311	$ 458
Less:		
Operating costs and expenses	1,022	1,126
Property	125	130
Credit loss reserve expense	988	--
Depreciation	63	69
Other selling, general, and administrative expenses	1,045	758
Property operating loss before income taxes	(2,932)	(1,625)
Agriculture		
Revenue	217	3,178
Less:		
Cost of goods sold	2,593	2,869
Property tax	18	58
Other selling, general, and administrative expenses	164	177
Depreciation	142	129
Agriculture operating loss before income taxes	(2,700)	(55)
Operating loss	(5,632)	(1,680)
Net gain on property damage and lost profits, net of insurance claims	6,243	314
Corporate operating income (loss) before income taxes	(1,912)	1,730
Income (loss) before income taxes	$ (1,301)	$ 364

Identifiable assets by business segment are those assets that are used in the Company's operations in each segment. Agricultural identified assets include land classified as agricultural or conservation for State and County purposes. Corporate assets consist principally of cash and cash equivalents and receivables related to previously divested businesses.

Identifiable assets, capital expenditures, and depreciation and amortization by business segment are presented in the tables below.

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	2024	2023
Identifiable Assets:		
Property	$ 12,220	$ 10,468

Agriculture	58,299	53,298
	70,519	63,766
Corporate	20,448	29,253
	$ 90,967	$ 93,019
Capital Expenditures:		
Property	$ 1,016	$ 1,619
Agriculture	1,981	204
	$ 2,997	$ 1,823
Depreciation and Amortization:		
Property	$ 63	$ 69
Agriculture	142	129
	$ 205	$ 198

(8) Calculation of Net Income Per Share

The following tables set forth the computation of net income (loss) per share - basic and diluted:

	Year Ended December 31, 2024	Year Ended December 31, 2023
	(Amounts in thousands except per share amounts)	
Numerator:		
Net income (loss)	$ (1,091)	$ 3,707
Denominator:		
Number of weighted average shares – basic and diluted	1,845	1,845
Net income (loss) per share – basic and diluted	$ (0.59)	$ 2.01

As of December 31, 2024, the Company had issued and outstanding 1,792,613 Common Shares and 52,000 Class C Shares. The Class C Shares have the same rights as the Common Shares except that the Class C Shares will not participate in any distributions until the holders of the Common Shares have received aggregate distributions equal to $19 per share, subject to customary antidilution adjustments. Net income per share data is based on the aggregate 1,844,613 outstanding shares.

(9) Subsequent Events

In February 2025, approximately $1,098 was allocated to the participants in the qualified replacement plan.

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Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

None.

Item 9A. Controls and Procedures

Disclosure Controls and Procedures

The principal executive officer and the principal financial officer of the Company have evaluated the effectiveness of the Company's disclosure controls and procedures as defined in Rule 13a-15(e) of the Securities Exchange Act of 1934, as amended, (the "Exchange Act") as of the end of the period covered by this report. Based on such evaluation, the principal executive officer and the principal financial officer have concluded that the Company's disclosure controls and procedures were effective to ensure that information required to be disclosed was recorded, processed, summarized and reported within the time periods specified in the applicable rules and form of the Security and Exchange Commission ("SEC").

Management's Report on Internal Control Over Financial Reporting

The Company's management is responsible for establishing and maintaining adequate internal control over financial reporting as such term is defined in Rule 13a-15(f) under the Exchange Act. Under the supervision and with the participation of management including the principal executive officer and the principal financial officer management conducted an evaluation of the effectiveness of internal control over financial reporting based on the framework in Internal Control - Integrated Framework (2013 Framework) issued by the Committee of Sponsoring Organizations of the Treadway Commission.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can only provide reasonable assurances with respect to financial statement preparation and presentation.

Based on the Company's evaluation under the framework in Internal Control – Integrated Framework (2013 Framework), management concluded that its internal control over financial reporting was effective as of December 31, 2024.

Changes in Internal Control Over Financial Reporting

There have not been any changes in the Company's internal control over financial reporting (as such term is defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during the fourth quarter of 2024 that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

Item 9B. Other Information

Not applicable.

Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections

None

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Part III

Item 10. Directors, Executive Officers and Corporate Governance

The sole managing member of Kaanapali Land, LLC is Pacific Trail, which is also Kaanapali Land's largest shareholder. Pacific Trail manages the business of Kaanapali Land pursuant to the terms of the Company's Amended and Restated Limited Liability Agreement ("LLC Agreement"). Although the executive officers of Kaanapali Land are empowered to manage its day-to-day business affairs, under the Company's LLC Agreement, most significant actions of Kaanapali Land outside the ordinary course of business must first be authorized by Pacific Trail, which is responsible and has full power and authority to do all things deemed necessary and desirable by it to conduct the business of Kaanapali Land. Pacific Trail may be removed as manager in certain specified circumstances. As of December 31, 2024, the executive officers and certain other officers of the Company were as follows:

Name	Position Held with the Company
Stephen A. Lovelette	President, Chief Executive Officer and Chief Financial Officer
Richard Helland	Vice President and Principal Accounting Officer

Certain of these officers are also officers and/or directors of JMB Realty Corporation ("JMB") and numerous affiliated companies of JMB (hereinafter collectively referred to as "JMB affiliates"). JMB affiliates outside of the Company have not materially engaged in the agriculture business and have primarily purchased, or made mortgage loans securing, existing commercial, retail, office, industrial and multi-family residential rental buildings or have owned or operated hotels on various other hospitality businesses. However, certain partnerships sponsored by JMB and other affiliates of JMB were previously engaged in land development activities including planned communities, none of which are in Hawaii.

The following sets forth certain business experience during the past five years of such officers of the Company.

Stephen Lovelette (age 68) has been the President of KLC Land and Kaanapali Land since March 2019. Since March 2019, Mr. Lovelette has been Chief Executive Officer of Kaanapali Land and since June 2018, Mr. Lovelette has been Chief Financial Officer of Kaanapali Land. Mr. Lovelette is in charge of implementing the Kaanapali 2020 Development Plan. Mr. Lovelette has been associated with JMB and its affiliates for over 30 years. Mr. Lovelette holds a bachelor's degree from The College of the Holy Cross and an MBA from Seton Hall University. In addition, Mr. Lovelette has extensive experience in corporate finance and has been responsible for obtaining substantial financial commitments from institutional lenders relating to the assets of JMB and its affiliates. During the past five years, Mr. Lovelette has also been a Managing Director of JMB.

It is currently anticipated that Stephen Lovelette will continue to devote approximately 25 to 50 percent of his time to the operations of the Company. The percentage is largely dependent upon potential land sale transactions, the entitlement processes relating to various land parcels and other matters (including attention devoted to litigation, overhead, staffing and operations).

Richard Helland (age 68) has been a Vice President of the Company since July 2004. Mr. Helland has been Principal Accounting Officer since June 2018. He holds a bachelor’s degree from Illinois State University and is a Certified Public Accountant. Mr. Helland has substantial experience in the management and reporting functions of both public and private entities.

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In light of the fact that the Company's shares are not publicly traded, the Company is a limited liability company and the rights of members are governed by the Company’s LLC Agreement, the Company has determined that it is not necessary to have a separately designated audit committee, compensation committee, an audit committee financial expert, or a code of ethics that applies to its principal executive, financial or accounting officers as those terms are defined in the rules and regulations of the SEC or an insider trading policy governing the purchase, sale and/or other dispositions of the Company’s shares.

Item 11. Executive Compensation

Certain officers of the Company listed in **Item 10** above are officers of JMB and are compensated by JMB or an affiliate thereof (other than the Company and its subsidiaries). The Company will reimburse JMB, Pacific Trail and their affiliates for any expenses incurred while providing services to the Company.

Summary Compensation Table

Name (1)	Principal Position	Year	Salary ($) (2)	All Other Compensation ($)	Total ($)
Stephen A. Lovelette	President, Chief Executive Officer and Chief Financial Officer	2024	445,278	--	445,278
		2023	337,778	--	337,778

(1) Mr. Lovelette is the Company's only executive officer.

(2) Salary amounts for Mr. Lovelette represents the portion of total compensation allocated and charged to the Company. The Company does not have a compensation committee as compensation is determined by the Company's manager. Executive officer compensation was determined through deliberations with Pacific Trail representatives.

The Company does not have a specific policy or practice on the timing of awards of stock options, stock appreciation rights, or similar option-like instruments in relation to the disclosure of material nonpublic information by the Company, as the Company does not currently grant such awards.

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Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

The following sets forth, as of March 24, 2025, the beneficial ownership of the Company's Common Shares and Class C Shares by the Company's named executive officer and each shareholder known to us to be the beneficial owner of more than 5% of the Company's outstanding Common Shares and Class C Shares. The percentage of beneficial ownership is based on the number of Common Shares and Class C Shares set forth on the cover page of this report.

Title of Class	Name and Address of Beneficial Owner	Amount and Nature of Beneficial Ownership	Percent of Class
Common Shares	Pacific Trail Holdings, LLC 900 North Michigan Avenue Chicago, IL 60611	1,369,295 Common Shares owned directly (1) (2)	76.4%
Common Shares	Stephen A. Lovelette 900 North Michigan Avenue Chicago, IL 60611	96,480 Common Shares owned directly (2)	5.4%
Class C Shares	Stephen A. Lovelette 900 North Michigan Avenue Chicago, IL 60611	52,000 Class C Shares owned directly (2)	100.0%

(1) The sole managing member of Pacific Trail, Pacific Trail Holdings, Inc. ("PTHI"), may be deemed to beneficially own the Common Shares owned by Pacific Trail. PTHI disclaims beneficial ownership with respect to any of the shares owned by Pacific Trail. Each of the shareholders of PTHI may be deemed to own the Common Shares owned by Pacific Trail. Each of such shareholders, being Gary Nickele, Gailen J. Hull and Stephen A. Lovelette, disclaims beneficial ownership with respect to any of the shares owned by Pacific Trail. The addresses of PTHI and Messrs. Nickele, Hull and Lovelette are the same as for Pacific Trail.

(2) As of March 24, 2025, there were approximately 1,792,613 Common Shares and 52,000 Class C Shares issued and outstanding.

No other person including any officer of the Company is known by the Company to beneficially own in excess of 5% of the Common Shares issued, outstanding and distributed.

Item 13. Certain Relationships and Related Transactions, and Director Independence

An affiliated insurance agency, JMB Insurance Agency, Inc., which has some degree of common ownership with the Company, earns insurance brokerage commissions in connection with providing the placement of insurance coverage for certain of the properties and operations of the Company. The total of such commissions for the year ended December 31, 2024 was approximately $50 thousand, all of which was paid as of December 31, 2024.

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The Company reimburses Pacific Trail and its affiliates for general overhead expense and for direct expenses incurred on its behalf, including salaries and salary-related expenses incurred in connection with the management of the Company's operations. Generally, the entity that employs the person providing the services receives the reimbursement. Substantially all of such reimbursable amounts were incurred by JMB Realty Corporation or its affiliates, 900FMS, LLC, 900Work, LLC, and JMB Financial Advisors, LLC, all of which have some degree of common ownership with the Company. The total costs for the year ended December 31, 2024 was approximately $1.3 million, all of which was paid as of December 31, 2024.

The Company maintains a suspense account within the QRP pending allocation to the employees of certain affiliates, all of which have some degree of common ownership with the Company and were concluded as eligible participants per ERISA requirements for QRPs. The total allocation for the year ended December 31, 2024 was approximately $0.8 million.

In light of the fact that the Company's shares are not publicly traded, is a limited liability company, and has no independent outside directors or managers, it has no formal policy or procedure for the review, approval or ratification of related party transactions that are required to be disclosed pursuant to Item 404 of Regulation S-K.

Item 14. Principal Accountant Fees and Services

In March 2015, the managing member of the Company approved the engagement of Grant Thornton, LLP (“Grant Thornton”) as the Company’s independent registered public accounting firm. The fees billed by Grant Thornton for services performed for each of the years ended December 31, 2024 and 2023 are as follows:

(1) Audit Fees

The fees incurred for the years ended December 31, 2024 and 2023 professional services for the audit of the Company’s consolidated financial statements were approximately $255 thousand and $258 thousand, respectively.

(2) Audit Related Fees

None

(3) Tax Fees

The fees incurred for the years ended December 31, 2023 for professional tax compliance services related to the Pension Plan’s IRS Form 5500 Annual Report was approximately $9 thousand.

(4) All Other Fees

None.

All audit and permitted non-audit services proposed to be performed by the Company’s independent registered public accounting firm are approved by the managing member of the Company before the service is undertaken.

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Part IV

Item 15. Exhibits and Financial Statement Schedules

(a) *Exhibits.*

2.1	Order Confirming Second Amendment Joint Plan of Reorganization Dated June 1, 2002, including as an exhibit thereto, the Second Amended Joint Plan of Reorganization of Amfac Hawaii, LLC, Certain of its Subsidiaries and FHT Corporation Under Chapter 11 of the Bankruptcy Code incorporated herein by reference the Amfac Hawaii, LLC Current Report on Form 8-K for July 29, 2002 dated August 13, 2002 (File No. 33-24180).
2.2	Second Amended Disclosure Statement with Respect to Joint Plan of Reorganization of Amfac Hawaii, LLC, Certain of its Subsidiaries and FHT Corporation Under Chapter 11 of the Bankruptcy Code, incorporated herein by reference from the Amfac Hawaii, LLC Current Report on Form 8-K for July 29, 2002 dated August 13, 2002 (File No. 33-24180).
3.1	Amended and Restated Limited Liability Company Agreement of Kaanapali Land, LLC dated November 14, 2002 filed as an exhibit to the Company's Form 10 filed May 1, 2003 and hereby incorporated by reference.
3.2	Consent Decree entered into as of April 16, 2021, for the United States of America by U.S. Department of Justice and U.S. Environmental Protection Agency and by Kaanapali Land, LLC and Oahu Sugar Company, LLC filed as an exhibit to the Company's report on Form 8-K filed April 22, 2021, and hereby incorporated by reference.
4.1	Description of the Registrant's Common Shares is filed herewith.
10.1	Service Agreement, dated November 18, 1988, between Amfac/JMB Hawaii, Inc., and Amfac Property Development Corp.; Amfac Property Investment Corp.; Amfac Sugar and Agribusiness, Inc.; Kaanapali Water Corporation; Amfac Agribusiness, Inc.; Kekaha Sugar Company, Limited; The Lihue Plantation Company; Oahu Sugar Company, Limited; Pioneer Mill Company, Limited; Puna Sugar Company, Limited; H. Hackfeld & Co., Ltd.; and Waiahole Irrigation Company, Limited and JMB Realty Corporation, incorporated herein by reference to the Amfac Hawaii, LLC Annual Report on Form 10-K filed on March 22, 1989 (File No. 33-24180) for the year ended December 31, 1988.
10.2*	Property Purchase Agreement between Kaanapali Land Management Corp. and Kauhale Development LLC dated June 3, 2024, filed as Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q filed August 13, 2024, and hereby incorporated by reference.
10.3*	Property Purchase Agreement between Pioneer Mill Company, LLC and Pioneer Mill Site LLC dated June 13, 2024, filed as Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q filed August 13, 2024, and hereby incorporated by reference.
10.4	Amendment to Property Purchase Agreement between Pioneer Mill Company, LLC and Pioneer Mill Site LLC, dated August 12, 2024, filed as Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q filed November 12, 2024, and hereby incorporated by reference.

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21	List of Subsidiaries is filed herewith.
31	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Rule 13a-14(a) is filed herewith.

32	Certifications pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 furnished herewith.
101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document.
104	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101).
(1)	Previously filed as exhibits to Amfac Hawaii, LLC's Registration Statement on Form S-1 (as amended) under the Securities Act of 1933 (File No. 33-24180) and hereby incorporated by reference.

* Certain exhibits and schedules to this exhibit have been omitted in accordance with Item 601(a)(5) of Regulation S-K. Kaanapali Land, LLC agrees to furnish to the U.S. Securities and Exchange Commission or its staff, upon request, a copy of any omitted exhibits and schedules.

Item 16. Form 10-K Summary

None.

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Signatures

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Kaanapali Land, LLC

By: Pacific Trail Holdings, LLC
(Sole Managing Member)

/s/ Richard Helland

By: Richard Helland
Vice President

Date: March 24, 2025

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

/s/ Richard Helland

By: Richard Helland
Vice President and Principal Accounting Officer

Date:	March 24, 2025
	/s/ Stephen A. Lovelette
	Stephen A. Lovelette
By:	President, Chief Executive Officer and
	Chief Financial Officer
Date:	March 24, 2025

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Exhibit 4.1

DESCRIPTION OF THE REGISTRANT'S COMMON SHARES REGISTERED UNDER SECTION 12 OF THE SECURITIES ACT OF 1934

As of March 27, 2024, the Kaanapali Land, LLC ("we," "our," "us," the "Company" or other such similar references) has one class of securities registered under Section 12 of the Securities Exchange Act of 1934, as amended: our Common Shares.

The following summary of our Common Shares describes material provisions of, but does not purport to be complete and is subject to, and qualified in provisions in its entirety by, the Company's Amended and Restated Limited Liability Company Agreement (the "Company LLC Agreement"), the form of which is included as Exhibit 3.1 to the Annual Report on Form 10-K of which this Exhibit 4.1 is also included.

Authorized Capital Stock

The Company is authorized to issue an unlimited number of membership interests for any Company purpose from time to time on such terms and conditions as established by the Manager in its sole discretion. The membership interests may be issued as Shares, in one or more classes, or one or more series of any such class, with such designations, preferences and other rights, all as determined in the discretion of the Manager, without the approval of any outstanding Shares. At present, the Company has authorized and issued only Common Shares and Class C Shares. As of March 27, 2024, we had 1,792,613 Common Shares and 52,000 Class C Shares outstanding. No holder of Common Shares will be required or entitled to contribute additional capital without the approval of the Manager. All Common Shares and Class C Shares outstanding have been fully paid and are non-assessable.

The Company has no outstanding options, warrants to purchase or securities convertible into, common equity of the Company. There is no established public trading market for the Company's membership interests.

Each Common Share is entitled to participate equally with respect to distributions declared on the Common Shares out of funds legally available for the payment thereof. The Company LLC Agreement does not limit the dividends that can be paid on the Common Shares. The Class C Shares have the same rights as the Common Shares except that the Class C Shares will not participate in any distributions until the holders of the Common Shares have received aggregate distributions equal to $19 per share, subject to customary antidilution adjustments. After satisfaction of creditors, if any, the holders Common Shares are entitled to share ratably in the distribution of all remaining assets.

Under the Company LLC Agreement, a member of the Company, including any holder of Common Shares, shall not be entitled to withdraw or resign as a member of the Company and shall not be entitled to any distribution from the Company in the event of any such withdrawal or resignation in violation of the Company LLC Agreement.

Each Common Share is entitled to one vote on any matter presented to the members for a vote. The holders of Common Shares are entitled to vote upon any proposed dissolution of the Company, a replacement manager under the circumstances described below, as well as any amendment to the Company LLC Agreement proposed by the Manager. Approval of such actions shall require approval by the holders of a majority of the outstanding Common Shares. The holders of our Common Shares are not authorized to make amendments to the Company LLC Agreement except as proposed by the Manager. The Manager is authorized to make certain limited amendments to the Company LLC Agreement without the vote or approval of the members. The holders of Common Shares do not have cumulative voting rights. Under the Company LLC Agreement, the holders of our Common Shares are not entitled to preemptive, redemption, subscription or conversion rights.

Meetings of the members may be called by the Manager (or if there is not a Manager at such time, by holders owning 10% or more of the shares of any class or series). Any action required or permitted to be taken at a meeting may be taken without a meeting if a written consent setting forth the action so taken is signed by members holding a majority of the Common Shares so required for such action.

The Company LLC Agreement does not restrict the transferability of the outstanding Common Shares of the Company.

Provisions of the Company LLC Agreement Regarding the Manager and its Affiliates

The Manager has exclusive responsibility for the management of the Company's business and affairs, including the designation and appointment of officers of the Company. Without limiting the foregoing, the Manager is authorized to acquire, dispose, convey, mortgage, pledge, encumber, hypothecate or exchange any assets of the Company, or merge, consolidate or otherwise combine the Company with or into another entity.

The Company shall not compensate the Manager for the performance of its duties, but the Manager and its affiliates will be entitled to reimbursement for expenses incurred on behalf of the Company and nothing in the Company LLC Agreement will limit the Manager's right to receive distributions on Common Shares that it holds. The Manager may not be removed for any reason except in the event (i) the Manager has dissolved: or (ii) the Manager becomes legally incapable of acting or willfully refuses to act as Manager.

The Manager may resign in its capacity as manager of the Company by giving written notice to all of the members at least 30 days in advance of the effective date of such resignation. In the event of such resignation, and an affiliate of the Manager has not been appointed at such time as the new manager of the Company, a new manager of the Company may be elected by the affirmative vote or consent of the holders of a majority of the Common Shares.

Under the Company LLC Agreement, the Manager is acting on behalf of the Company and is under no obligation to consider the separate interests of the members in deciding whether to cause the Company to take (or decline to take) any actions which the Manager has undertaken in good faith on behalf of the Company, and that the Manager shall not be liable, for monetary damages or otherwise, for losses sustained, liabilities incurred, or benefits not derived by members in connection with such decisions.

Without limiting the type of services which affiliates of the Company may perform for the Company, the Company LLC Agreement provides that affiliates of the Company may (i) maintain or enter into arrangements or agreements to provide services to the Company with respect to real estate development, real estate management, real estate brokerage, self-insurance, insurance, re-insurance, claims administration and insurance brokerage, mortgage brokerage and mortgage financing, (ii) acquire additional shares of the Company and (iii) make loans to the Company which may constitute senior indebtedness. Subject to certain limitations and exceptions, neither the Manager nor any affiliate of the Manager may enter into any transaction with the Company unless the terms of the transaction are no less favorable, at the time of entering into the transaction, than those which are available from unaffiliated third parties for similar transactions in the same geographical area. Any transaction between the Company and the Manager or any affiliate of the Manager which is approved in advance by the holders of a majority of the Common Shares held by members who do not have a separate financial interest other than as members in such transaction shall be deemed fair and permitted under the Company LLC Agreement.

Exhibit 21

List of Subsidiaries

	Name of Company	Where Organized
1.	AMF Merchandising Corporation	Delaware
2.	DC Distribution, LLC	Illinois
3.	Kaanapali Land Management Corporation	Hawaii
4.	Kaanapali Farm Services, Inc.	Hawaii
5.	Kaanapali Roads, LLC	Hawaii
6.	KLC Holding Corp.	Delaware
7.	KLC Land Company, LLC	Hawaii
8.	MauiGrown Coffee Distributors, LLC	Hawaii
9.	NB Lot 3, LLC	Delaware
10.	Oahu MS Development Corp.	Hawaii
11.	Oahu Sugar Company, LLC	Delaware
12.	Pioneer Mill Company, LLC	Hawaii
13.	PM Land Company, LLC	Delaware
14.	PM Land Company Mauka, LLC	Delaware

Exhibit 31

Certification

I, Stephen A. Lovelette, certify that:

1. I have reviewed this annual report on Form 10-K for the year ended December 31, 2024, of **Kaanapali Land, LLC;**

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 24, 2025

/s/ Stephen A. Lovelette

President, Chief Executive Officer and
Chief Financial Officer

Exhibit 32

Certification of Chief Executive Officer and Chief Financial Officer
Pursuant to 18 U.S.C. Section 1350
as Adopted Pursuant to the Sarbanes-Oxley Act of 2002

The following statement is provided by the undersigned with respect to the Annual Report on Form 10-K for the year ended December 31, 2024, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not be deemed filed pursuant to any provision of the Securities Exchange Act of 1934 or any other securities law:

The undersigned hereby certifies that the foregoing Annual Report on Form 10-K fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m) and that the information contained in the Form 10-K fairly presents, in all material respects, the financial condition and results of operations of **Kaanapali Land, LLC**.

Date: March 24, 2025

By: **/s/ Stephen A. Lovelette**
Stephen A. Lovelette
President, Chief Executive Officer and
Chief Financial Officer

Cover - USD ($)	12 Months Ended Dec. 31, 2024	Mar. 24, 2025	Jun. 30, 2024
Cover [Abstract]			
Document Type	10-K		
Amendment Flag	false		
Document Annual Report	true		
Document Transition Report	false		
Document Period End Date	Dec. 31, 2024		
Document Fiscal Period Focus	FY		
Document Fiscal Year Focus	2024		
Current Fiscal Year End Date	--12-31		
Entity File Number	0-50273		
Entity Registrant Name	Kaanapali Land, LLC		
Entity Central Index Key	0001230058		
Entity Tax Identification Number	01-0731997		
Entity Incorporation, State or Country Code	DE		
Entity Address, Address Line One	900 N. Michigan Ave.		
Entity Address, City or Town	Chicago		
Entity Address, State or Province	IL		
Entity Address, Postal Zip Code	60611		
City Area Code	312		
Local Phone Number	915-1987		
Title of 12(b) Security	N/A		
No Trading Symbol Flag	true		
Security Exchange Name	NONE		
Entity Well-known Seasoned Issuer	No		
Entity Voluntary Filers	No		
Entity Current Reporting Status	Yes		
Entity Interactive Data Current	Yes		
Entity Filer Category	Non-accelerated Filer		
Entity Small Business	true		
Entity Emerging Growth Company	false		
Entity Shell Company	false		
Entity Public Float			$ 0
Entity Common Stock, Shares Outstanding		1,792,613	
Document Financial Statement Error Correction [Flag]	false		
Auditor Firm ID	248		
Auditor name	GRANT THORNTON LLP		
Auditor location	Dallas, Texas		

Consolidated Balance Sheets - USD ($) $ in Thousands	Dec. 31, 2024	Dec. 31, 2023
Assets		
Cash and cash equivalents	$ 23,082	$ 26,260
Property, net	62,992	60,200
Retirement plan investments	4,255	5,067
Other assets, net	638	1,492
Total assets	90,967	93,019
Liabilities		
Accounts payable and accrued expenses	355	346
Deposits and deferred gains	997	1,433
Deferred income taxes	5,769	5,979
Other liabilities	2,063	1,550
Total liabilities	9,184	9,308
Additional paid-in capital	5,471	5,471
Accumulated earnings	76,312	78,240
Total shareholders’ equity	81,783	83,711
Total liabilities and shareholders’ equity	$ 90,967	$ 93,019

Consolidated Balance Sheets (Parenthetical) - shares	Dec. 31, 2024	Dec. 31, 2023
Common stock, shares issued	1,792,613	1,792,613
Common stock, shares outstanding	1,792,613	1,792,613
Common Class C [Member]		
Common stock, shares authorized	52,000	52,000
Common stock, shares issued	52,000	52,000
Common stock, shares outstanding	52,000	52,000

Consolidated Statements of Operations - USD ($) $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Revenues:		
Sales and lease income	$ 506	$ 2,990
Interest and other income	1,445	1,726
Crop insurance proceeds		538
	1,951	5,254
Cost and expenses:		
Cost of sales	2,774	2,858
Selling, general and administrative	6,516	(804)
Excise tax expense		2,952
Depreciation and amortization	205	198
	9,495	5,204
Operating income (loss) before other income and income taxes	(7,544)	50
Other income:		
Net gain on property damage and lost profits, net of insurance claims	6,243	314
	6,243	314
Income (loss) before income taxes	(1,301)	364
Income tax benefit (expense)	210	3,343
Net income (loss)	$ (1,091)	$ 3,707

Consolidated Statements of Operations (Parenthetical) - $ / shares	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Income Statement [Abstract]		
Net income (loss) per share - basic	$ (0.59)	$ 2.01
Net income (loss) per share - diluted	$ (0.59)	$ 2.01

Consolidated Statements of Stockholders' Equity - USD ($) $ in Thousands	Common Stock [Member]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	Total
Beginning balance, value at Dec. 31, 2022		$ 5,471	$ 74,533	$ 80,004
Net loss			3,707	3,707
Ending balance, value at Dec. 31, 2023		5,471	78,240	83,711
Net loss			(1,091)	(1,091)
Distribution for retirement plan contribution for employees of affiliates under common control			(837)	(837)
Ending balance, value at Dec. 31, 2024		$ 5,471	$ 76,312	$ 81,783

Consolidated Statements of Cash Flows - USD ($) $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Cash flows from operating activities:		
Net income (loss)	$ (1,091)	$ 3,707
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:		
Proceeds from insurance	(5,970)	
Interest from retirement plan investments	(207)	
Depreciation and amortization	205	198
Credit loss reserve	988	
Deferred income taxes	(210)	(3,343)
Insurance proceeds from business interruption	3,827	
Changes in operating assets and liabilities:		
Investments		19,115
Retirement plan investments		(5,067)
Other assets	(134)	(598)
Accounts payable, accrued expenses, deposits, deferred gains and other	(187)	(5,859)
Net cash provided by (used in) operating activities	(2,779)	8,153
Cash flows from investing activities:		
Property additions	(2,997)	(1,823)
Receivable due to sewer line installation		(885)
Insurance proceeds from casualty loss	2,416	1,000
Proceeds from retirement plan investments	1,019	
Net cash used in investing activities	438	(1,708)
Cash flows from financing activities:		
Distribution for retirement plan contribution for employees of affiliates under common control	(837)	
Net cash provided by (used in) financing activities	(837)	
Net increase (decrease) in cash and cash equivalents	(3,178)	6,445
Cash and cash equivalents at beginning of year	26,260	19,815
Cash and cash equivalents at end of year	23,082	26,260
Supplemental Cash Flow Information:		
Income taxes paid	$ 62	

Pay vs Performance Disclosure - USD ($) $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Pay vs Performance Disclosure [Table]		
Net Income (Loss)	$ (1,091)	$ 3,707

Insider Trading Arrangements	12 Months Ended Dec. 31, 2024
Trading Arrangements, by Individual [Table]	
Rule 10b5-1 Arrangement Adopted	false
Non-Rule 10b5-1 Arrangement Adopted	false
Rule 10b5-1 Arrangement Terminated	false
Non-Rule 10b5-1 Arrangement Terminated	false

Cybersecurity Risk Management and Strategy Disclosure	12 Months Ended Dec. 31, 2024
Cybersecurity Risk Management, Strategy, and Governance [Abstract]	
Cybersecurity Risk Management Processes for Assessing, Identifying, and Managing Threats [Text Block]	The Company engages a national technology firm in an effort to maintain and continually update its cybersecurity posture and keep current with evolving cybersecurity risks. The IT Provider's cybersecurity program is examined on a regular basis, and new procedures and tools are adopted on an ongoing basis to address the changing cybersecurity landscape. The IT Provider's technology team tests the effectiveness of its tools with periodic exercises, including Penetration (PEN) tests. Risk is assessed to identify and manage risks that could affect its ability to provide reliable processing to the Affiliated Group. This process requires IT Provider to identify significant risks based upon the following: (a) management's internal knowledge of and perceived risks to the IT environment, (b) significant changes to the internal and the third-party vendor IT environments, (c) input received annually from its consultants and external auditors based on its auditor's review of the IT operating environment, (d) management's review of Service Organization Controls (SOC) reports received from vendors housing critical applications, (e) regulatory requirements or operating standards that may directly impact the IT environment, and (f) identification of threats and the evaluation of the probability and likelihood of threats. For any significant risks identified, IT Provider's management is responsible for implementing appropriate measures to monitor and manage these risks, including implementing or revising control procedures, conducting specific consulting projects, and updating systems and processes to ensure compliance.
Cybersecurity Risk Management Processes Integrated [Flag]	true
Cybersecurity Risk Management Processes Integrated [Text Block]	The Company utilizes an affiliated company of Pacific Trail ("IT Provider"), which is a provider of financial services to numerous affiliates of Pacific Trail, which operate in the real estate and financial services industries for its accounting, accounts payable, treasury and related Information Technology ("IT") and data processing functions. The Company's financial systems and related controls, procedures, risk management, and including IT systems is integrated with that of the affiliated companies (together the "Affiliated Group").
Cybersecurity Risk Management Third Party Engaged [Flag]	true
Cybersecurity Risk Materially Affected or Reasonably Likely to Materially Affect Registrant [Flag]	false
Cybersecurity Risk Role of Management [Text Block]	The IT Provider reports to the President and upper level management of the Affiliated Group as part of the risk management process in which IT Provider management identifies significant risks through discussions with Affiliated

	Group management and develops responses and mitigating actions to address such risks.
Cybersecurity Risk Management Positions or Committees Responsible [Flag]	true
Cybersecurity Risk Management Processes For Assessing Identifying And Managing Threats [Text Block]	The Company engages a national technology firm in an effort to maintain and continually update its cybersecurity posture and keep current with evolving cybersecurity risks. The IT Provider’s cybersecurity program is examined on a regular basis, and new procedures and tools are adopted on an ongoing basis to address the changing cybersecurity landscape. The IT Provider’s technology team tests the effectiveness of its tools with periodic exercises, including Penetration (PEN) tests. Risk is assessed to identify and manage risks that could affect its ability to provide reliable processing to the Affiliated Group. This process requires IT Provider to identify significant risks based upon the following: (a) management’s internal knowledge of and perceived risks to the IT environment, (b) significant changes to the internal and the third-party vendor IT environments, (c) input received annually from its consultants and external auditors based on its auditor’s review of the IT operating environment, (d) management’s review of Service Organization Controls (SOC) reports received from vendors housing critical applications, (e) regulatory requirements or operating standards that may directly impact the IT environment, and (f) identification of threats and the evaluation of the probability and likelihood of threats. For any significant risks identified, IT Provider’s management is responsible for implementing appropriate measures to monitor and manage these risks, including implementing or revising control procedures, conducting specific consulting projects, and updating systems and processes to ensure compliance.
Cybersecurity Risk Management Processes Integrated [Flag]	true
Cybersecurity Risk Management Processes Integrated [Text Block]	The Company utilizes an affiliated company of Pacific Trail (“IT Provider”), which is a provider of financial services to numerous affiliates of Pacific Trail, which operate in the real estate and financial services industries for its accounting, accounts payable, treasury and related Information Technology (“IT”) and data processing functions. The Company’s financial systems and related controls, procedures, risk management, and including IT systems is integrated with that of the affiliated companies (together the “Affiliated Group”).
Cybersecurity Risk Management Third Party Engaged [Flag]	true
Cybersecurity Risk Materially Affected or Reasonably Likely to Materially Affect Registrant [Flag]	false
Cybersecurity Risk Role of Management [Text Block]	The IT Provider reports to the President and upper level management of the Affiliated Group as part of the risk management process in which IT Provider management identifies significant risks through discussions with Affiliated

	Group management and develops responses and mitigating actions to address such risks.
[Cybersecurity Risk Management Positions or Committees Responsible [Flag]]	true
[Cybersecurity Risk Management Expertise of Management Responsible [Text Block]]	The key members of management are the President, (who has over 20 years' experience in his current position) and is responsible for overseeing delivery of the services, and the Chief Information Officer ("CIO") (who has over 10 years' experience in his current position) and is responsible for overseeing the IT environment that supports the services.

Summary of Significant Accounting Policies	12 Months Ended Dec. 31, 2024
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
Summary of Significant Accounting Policies	

(1) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying consolidated financial statements include the accounts of Kaanapali Land, LLC and all of its subsidiaries and its predecessors (collectively, the "Company") ("Kaanapali Land"). All significant intercompany transactions and balances have been eliminated in consolidation.

There are 1,792,613 Common Shares and 52,000 Class C Shares issued, all of which are outstanding at December 31, 2024.

The Company's continuing operations are in two business segments - Agriculture and Property. The Agriculture segment primarily engages in farming, harvesting and milling operations relating to coffee orchards and also cultivates, harvests and sells bananas and citrus fruits and engages in certain ranching operations. The Property segment primarily develops land for sale and negotiates bulk sales of undeveloped land. The Property and Agriculture segments operate exclusively in the State of Hawaii. For further information on the Company's business segments see Note 7.

Property

Property is stated at cost. Depreciation is based on the straight-line method over the estimated economic lives of 15-40 years for the Company's depreciable land improvements, 3-18 years for machinery and equipment. Maintenance and repairs are charged to operations as incurred. Significant betterments and improvements are capitalized and depreciated over their estimated useful lives.

	2024	2023
Property, net:		
Land and land improvements	$ 60,942	$ 59,874
Buildings	812	958
Machinery and equipment	6,405	4,330
	68,159	65,162
Accumulated depreciation	(5,167)	(4,962)
Property, net	$ 62,992	$ 60,200

The Company's significant property holdings are on the island of Maui consisting of approximately 3,900 acres, of which approximately 1,500 acres is classified as conservation land which precludes development. The Company has determined, based on its current projections for the development and/or disposition of its property holdings, that the property holdings are not currently recorded in an amount in excess of proceeds that the Company expects that it will ultimately obtain from the operation and disposition thereof.

Inventory of land held for sale, if any, is carried at the lower of cost or fair market value, less costs to sell, which is based on current and foreseeable market conditions, discussions with real estate brokers and review of historical land sale activity (Level 2 and 3). The Company has determined that none of its properties currently meet held for sale criteria. Land is currently utilized for commercial specialty coffee farming operations which also support the Company's land development program, as well as, farming bananas, citrus, other farm products, and ranching operations. Additionally, miscellaneous parcels of land had been leased or licensed to third parties on a short term basis prior to the Lahaina wildfire, as discussed below.

Beginning on August 8, 2023, a wildfire occurred due east of historic Lahaina town in Maui. The fire spread rapidly due to extreme wind conditions caused in part by Hurricane Dora which traveled 800 miles offshore west of Maui. The fires caused multiple fatalities, widespread damage to Lahaina town and the surrounding area including the Company's 19-acre Pioneer Mill Site. The Company's offices and coffee mill were located on the site as well as various other structures including a building which was leased to an unrelated third party and used to operate a coffee store. The Company also utilized portions of the property for short term license agreements with third parties that generated income for the Company. Although no employees were injured in the fire, the Company's offices and coffee store building were destroyed. Additionally, most of the personal property of the licensees and the coffee mill was destroyed. The widespread destruction has caused disruptions in the Company's development plans. The damage to the coffee mill has disrupted operations and prevented the Company from processing and selling the 2023 and 2024 year coffee crop. The costs associated with harvesting and destroying the annual coffee crop is recorded within cost of sales in the consolidated statement of operations for the year ended December 31, 2024. It is also likely that the fires and devastation caused thereby will adversely affect the long-term Maui economy and businesses operated on Maui. Maui hotel occupancy and average daily rates have declined during 2024 as the Lahaina wildfire continues to disrupt tourism. Maui's recovery from the wildfire remains slow. Clean up of Lahaina has been substantially completed by U.S. Army Corps of Engineers ("USACE") contractors. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. During 2023, the Company initiated claims with its insurance carriers. In October 2023, the Company received an initial, unallocated advance payment of $1,000 from its insurance carrier. In June 2024, the Company received $4,882 and in August 2024 received $1,088, both of which are recorded within insurance proceeds in the consolidated statement of operations for the year ended December 31, 2024. Although the Company currently expects that the Company's insurance coverage will compensate the Company for the majority of its losses incurred in connection with the fire and related devastation, including the costs of its structures and equipment lost in the fire, the loss in revenue from the lack of coffee sales, or the loss of income from the licensees, there can be no assurances the Company will be fully compensated for such losses. The Company could experience losses in excess of our insured limits, and further claims for certain losses could be denied or subject to deductibles or exclusions under our insurance policies. The Company has relocated its offices to temporary office facilities located on its lands in Kaanapali and is in the planning and design stages of relocating its coffee mill to its farm in Kaanapali.

The Company reviews its property for impairment of value if events or circumstances indicate that the carrying amount of its property may not be recoverable. Such reviews contain uncertainties due to assumptions and judgments considering certain indicators of impairment such as significant changes in asset usage, significant deterioration in the surrounding economy or environmental problems.

Provisions for impairment losses related to long-lived assets, if any, are recognized when expected future cash flows are less than the carrying values of the assets. If indicators of impairment are present, the Company evaluates the carrying value of the related long-lived assets in relationship to the future undiscounted cash flows of the underlying operations or anticipated sales proceeds. The Company adjusts the net book value of property to fair value if the sum of the expected undiscounted future cash flow or sales proceeds is less than book value. Assets held for sale are recorded at the lower of the carrying value of the asset or fair value less costs to sell.

As a result of the fires, the Company performed an impairment evaluation of its asset groups to determine if provisions for impairment losses should be recognized. Based on the evaluation and continued monitoring, the Company concluded a provision for impairment should not be recognized for the year ended December 31, 2024. The Company will continue to monitor and evaluate the indicators for evidence of impairment in future periods. There can be no assurance that future impairment testing will not indicate that impairment has occurred and that a provision for impairment will be required.

While most of the personal property destroyed in the fire was fully depreciated the Company wrote off the net carrying value of destroyed property and equipment totaling approximately $413, which was offset against a portion of the net gain on property damage and lost profits, net of insurance claims on the Company's consolidated financial statements at December 31, 2023.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States ("GAAP") requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers as cash equivalents all investments with maturities of three months or less when purchased. Included in this balance as of December 31, 2024 is a money market fund for $21,760 that is considered to be a fair value hierarchy Level 1 investment. Interest and other income include interest earned on the money market funds. The Company's cash balances are maintained primarily in two financial institutions. Such balances significantly exceed the Federal Deposit Insurance Corporation insurance limits. Management does not believe the Company is exposed to significant risk of loss on cash and cash equivalents.

Allowance for Credit Loss Reserve

Allowances for credit loss are based on the Company's assessment of the collectability of receivables considering delinquency status and related aging, if applicable, and an evaluation of expected risk of credit loss based on current conditions and reasonable and supportable forecasts of future economic conditions over the life of receivable. Account balances would be charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company's exposure to credit losses on accounts receivable is limited to its receivable from Newport Hospital Corporation ("NHC"). The Company established a reserve for doubtful accounts based on the receipt of a Demand for Arbitration received from NHC and as of December 31, 2024, the Company recorded a $988 credit loss reserve. The credit loss reserve is recorded within other assets, net in the consolidated balance sheet at December 31, 2024. Reference is made to Note 2, Land Development for further discussion.

Subsequent Events

The Company has performed an evaluation of subsequent events from the date of the financial statements included in this annual report through the date of its filing with the Securities and Exchange Commission. For further information on the Company's subsequent events see Note 9.

Revenue Recognition

Revenue from real property sales is recognized at the time of closing when control of the property transfers to the customer. After closing of the sale transaction, the Company has no remaining performance obligation.

Other revenues are recognized when control of goods or services transfers to the customers, in the amount that the Company expects to receive for the transfer of goods or provision of services.

Revenue recognition standards require entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to receive in exchange. The revenue recognition standards have implications for all revenues, excluding those that are under the specific scope of other accounting standards.

The Company's revenues that were subject to revenue recognition standards for the years ended December 31, 2024 and 2023, were $300 and $2,283, respectively, related to coffee and other sales.

The revenue recognition standards require the use of a five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation.

In accordance with the core principle of ASC 606, revenue from real property sales is recognized at the time of closing when control of the property transfers to the customer. After closing of the sale transaction, the Company has no remaining performance obligation. When the sale does not meet the requirements for full profit recognition, all or a portion of the profit is deferred until such requirements are met.

Other revenues in the scope of ASC 606 are recognized when control of goods or services transfers to the customers, in the amount that the Company expects to receive for the transfer of goods or provision of services.

Lease Accounting

The Company's lease arrangements, both as lessor and as lessee, are short-term leases. The Company leases land to tenants under operating leases, and the Company leases property, primarily office and storage space, from lessors under operating leases.

During the years ended December 31, 2024 and 2023, the Company recognized $206 and $707, respectively, of lease income, substantially comprised of non-variable lease payments. During the years ended December 31, 2024 and 2023, the Company recognized $205 and $106 , respectively, of lease expense, substantially comprised of non-variable lease payments. The majority of the Company's leases to tenants were terminated due to the Lahaina wildfire.

Recently Issued Accounting Pronouncements

In October 2023, the FASB issued ASU No. 2023-06 ("ASU 2023-06"), Disclosure Improvements - Codification Amendment in Response to the SEC's Disclosure Update and Simplification Initiative. This ASU modified the disclosure and presentation requirements of a variety of codification topics by aligning them with the SEC's regulations. The amendments to the various topics should be applied prospectively, and the effective date will be determined for each individual disclosure based on the effective date of the SEC's removal of the related disclosure. If the SEC has not removed the applicable requirements from Regulation S-X or Regulation S-K by June 30, 2027, then this ASU will not become effective. Early adoption is prohibited. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

In November 2023, the FASB issued ASU No. 2023-07 ("ASU 2023-07"), Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. In addition, the amendments in the ASU enhance interim disclosure requirements, clarify circumstances in which an entity can disclose multiple segment measures of profit or loss, provide new segment disclosure requirements for entities with a single reportable segment, and contain other disclosure requirements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, and requires retrospective application to all prior periods presented in the financial statements. The adoption of ASU 2023-07 is disclosed in the Company's business segments. Reference is made to Note 7. Business Segment Information.

In December 2023, the FASB issued ASU No. 2023-09 ("ASU 2023-09"), Income Taxes (Topic 740): Improvement to Income Tax Disclosures to enhance the transparency and decision usefulness of income tax disclosures, primarily related to the rate reconciliation and income taxes paid information. ASU 2023-09 is effective for annual periods beginning after December 15, 2024, on a prospective basis. Early adoption is permitted. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

In November 2024, the FASB issued ASU No. 2024-03 ("ASU 2024-03"), Income Statement - Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses. This ASU requires entities to improve the disclosures about business expenses and provide more detailed information about the types of expenses in commonly presented expense captions. In addition, the amendments in the ASU improve financial reporting by requiring that entities disclose additional information about specific expense categories in the notes to financial statements at interim and annual reporting periods. ASU 2024-03 is effective for fiscal years beginning after December 15, 2026, and interim periods within fiscal years beginning after

December 15, 2027, and requires retrospective application to all prior periods presented in the financial statements. Early adoption is permitted. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

Other Liabilities

Other liabilities are comprised of estimated liabilities for losses, commitments and contingencies related to various divested assets or operations. These estimated liabilities include the estimated effects of certain asbestos related claims, obligations related to former officers and employees such as pension, post-retirement benefits and workmen's compensation. Management's estimates are based, as applicable, on taking into consideration claim amounts filed by third parties, life expectancy of beneficiaries, advice of consultants, negotiations with claimants, historical settlement experience, the number of new cases expected to be filed and the likelihood of liability in specific situations. Management periodically reviews the adequacy of each of its loss contingency amounts and adjusts such as it determines the appropriate loss contingency amount to reflect current information. Reference is made to Note 6, Commitments and Contingencies.

Income Taxes

Income taxes are accounted for under the asset and liability approach which requires recognition of deferred tax assets and liabilities for the differences between the financial reporting and tax basis of assets and liabilities. A valuation allowance reduces deferred tax assets when it is more likely than not some portion or all of the deferred tax assets will not be realized. As of December 31, 2024 and 2023, there were no uncertain tax positions that had a material impact on the Company's consolidated financial statements.

Land Development	12 Months Ended Dec. 31, 2024
Real Estate [Abstract]	
Land Development	**(2) Land Development**

(2) Land Development

In September 2014, Kaanapali Land Management Corp. ("KLMC"), pursuant to a Property and option purchase agreement ("Purchase Agreement") with Newport Hospital Corporation ("NHC"), sold a parcel of approximately 14.9 acres in West Maui. The Purchase Agreement included an Infrastructure Improvement Agreement (as subsequently amended) which commits KLMC to fund up to $583, depending on various factors, for off-site roadway, sewer and electrical improvements that will also provide service to other KLMC properties. KLMC may, at its discretion, design, construct, install, and complete all or portions of the off-site road, sewer and/or electrical improvements, in which case the developer shall pay to KLMC the total costs thereof, less the KLMC committed amount. In relation to such sewer line improvement, KLMC entered into a contract for $1,137, as amended, to install the sewer line. KLMC paid $1,108 on the contract which has been recorded as a receivable, less KLMC's sewer line commitment of $208. In accordance with the Infrastructure Improvement Agreement, the receivable accrues interest of 6.5% and is secured by the 14.9 acre property. Due to the receipt of a Demand for Arbitration, discussed in Note 6, Commitments and Contingencies, as of December 31, 2024, the Company recorded a $988 credit loss reserve on its receivable with NHC based on its evaluation of the probability of default that exists at NHC. The amount of the credit loss reserve represents the entire receivable amount and interest incurred as of December 31, 2024. The provision for credit loss reserve is recorded within selling, general and administrative expenses in the consolidated statement of operations for the year ended December 31, 2024. In conjunction with the Infrastructure Improvement Agreement, the Company retains certain approval rights relating to the uses and designs of the site to ensure the uses and designs are aligned with the Company's planned master development. If such uses result in a dispute with the developer of the site, development of the site could be delayed. The 14.9 acre site is intended to be used for a critical access hospital, skilled nursing facility, assisted living facility, and independent living facility.

On June 3, 2024, KLMC entered into a property sale agreement ("PVM Sales Agreement") with an unrelated third party for the sale of several parcels of land, aggregating approximately 241 acres (the "PVM land parcels") within Pu'ukoli'i Village Mauka located near the Kaanapali resort area, north of Lahaina, Hawaii. The closing of the sale of the PVM land parcels was subject to the satisfactory completion of the developer's investigation and evaluation of the PVM land parcels during a specified due diligence period, and prior to the expiration of the due diligence period on November 15, 2024, the developer had not delivered a notice to proceed. Therefore, the PVM Sales Agreement terminated pursuant to its terms on November 15, 2024.

On June 13, 2024, Pioneer Mill Company, LLC. ("PMC"), entered into a property sale agreement ("PMC Sales Agreement") with an unrelated third party for the sale of four parcels of land, aggregating approximately 20 acres (the "PMS land parcels") located in Lahaina, Hawaii. Pursuant to the PMC Sales Agreement, the sales price for the PMS land parcels is $20,000, and the closing of the sale of the PMS land parcels is subject to the due diligence period. On August 12, 2024, pursuant to an amendment to the PMC Sales Agreement, the due diligence period was extended to October 2, 2024. On October 2, 2024, pursuant to a Second Amendment to the PMC Sales Agreement, the due diligence period was extended to November 1, 2024. On October 31, 2024, pursuant to a Third Amendment to the PMC Sales Agreement, the PMC Sales Agreement was modified to extend the deadline for the purchaser to deliver the Notice to Proceed to November 29, 2024. A notice to proceed was received from the purchaser in accordance with the PMC Sales Agreement, as amended. The purchaser has deposited a total of $2,000 into an escrow account, managed by a title company, established for the sale of the property. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. The purchaser has the right to terminate the PMC Sales Agreement depending on various factors, including environmental testing of the property which will commence after the subcontractor vacates the property. As the PMC Sales Agreement is subject to certain conditions, including the results of the environmental testing, there can be no assurance that the sale of the PMS land parcels will be completed under the existing or any other terms of the PMC Sales Agreement, if at all.

Project costs associated with the development and construction of real estate projects are capitalized and classified as Property, net. Such capitalized costs are not in excess of the projects' estimated fair value as reviewed periodically or as considered necessary. In addition, interest, insurance and property tax are capitalized to qualifying assets during the period that such assets are undergoing activities necessary to prepare them for their intended use.

For development projects, capitalized costs are allocated using the direct method for expenditures that are specifically associated with the lot being sold and the relative-sales-value method for expenditures that benefit the entire project.

Retirement Plan Investments	12 Months Ended Dec. 31, 2024
Retirement Benefits [Abstract]	
Retirement Plan Investments	**(3) Retirement Plan Investments** Prior to June 1, 2022, the Company participated in a defined benefit pension plan (the “Pension Plan”) that covered substantially all its eligible employees. The Pension Plan was sponsored and maintained by Kaanapali Land in conjunction with other plans providing benefits to employees of Kaanapali Land and its affiliates. Pacific Trail Holdings LLC, the manager of the Company, adopted a plan to freeze the benefit accruals under and close participation in the Pension Plan and terminate the Pension Plan on June 1, 2022. Effective February 7, 2022, the fair value hierarchy Level 1 and Level 2 plan asset investments were reallocated to a money market fund. Benefit accruals were frozen on March 31, 2022. The Company paid lump sum benefits totaling approximately $420 to Pension Plan participants during October 2022, thereby settling all benefit Pension Plan liabilities. The remaining assets of the terminated Pension Plan of approximately $14,547 reverted to the Company on September 15, 2023. On September 8, 2023, the Company transferred $5,000 which was approximately 25% of the Pension Plan assets to a qualified replacement plan (“QRP”). The Company’s contribution to the QRP enabled the Company to reduce the excise tax due as a result of the Pension Plan termination from 50% to 20% of the amount reverted to the Company. The Company paid the 20% excise tax of approximately $2,900 in October 2023. In accordance with U.S. GAAP, the amount transferred to the QRP is reflected as Retirement plan investments on the Company’s consolidated balance sheet as of December 31, 2024. Such assets are considered to be a fair value hierarchy Level 1 investment, and are maintained in a suspense account within the QRP pending allocation to plan participants. The assets will be allocated to the participants in the QRP who were participants in the terminated Pension Plan and the employees of certain affiliates, all of which have some degree of common ownership with the Company and were concluded as eligible participants per the Employee Retirement Income Security Act (“ERISA”) requirements for QRPs. Such allocations are planned to be allocated ratably over a period not to exceed seven years to comply with regulatory requirements. On February 26, 2024, approximately $1,019 was allocated to the participants in the QRP. Approximately $182 was allocated to participants in the terminated Pension Plan and is reflected in general and administrative expenses in the consolidated statement of operations for the year ended December 31, 2024 and approximately $837 was allocated to employees of affiliated companies and is reflected as a distribution from accumulated earnings on the consolidated balance sheet as of December 31, 2024. The Company maintains a nonqualified deferred compensation arrangement (the "Rabbi Trust") which provides certain former directors of Amfac Hawaii, LLC (now known as KLC Land Company, LLC, a direct subsidiary of Kaanapali Land through which the Company conducts substantially all of its operations) and their spouses with pension benefits. The deferred compensation liability of $271 and $244, included in Other liabilities, and assets funding such deferred compensation liability of $15 and $13, included in Other assets, are consolidated in the Company's consolidated balance sheet as of December 31, 2024 and 2023, respectively.

Income Taxes

Income Tax Disclosure [Abstract]

Income Taxes

12 Months Ended
Dec. 31, 2024

(4) Income Taxes

Income tax expense/(benefit) attributable to income from continuing operations for the years ended December 31, 2024 and 2023 consist of:

	Current	Deferred	Total
Year ended December 31, 2024:			
U.S. federal	$ --	$ (283)	$ (283)
State	--	73	73
	$ --	$ (210)	$ (210)
Year ended December 31, 2023:			
U.S. federal	$ --	$ (2,700)	$ (2,700)
State	--	(643)	(643)
	$ --	$ (3,343)	$ (3,343)

The Tax Cuts and Jobs Act of 2017 is a comprehensive tax reform bill containing a number of other provisions that either currently or in the future could impact the Company, particularly the effect of certain limitations effective for the tax year 2018 and forward (prior losses remain subject to the prior 20 year carryover period) on the use of federal net operating loss ("NOLs") carryforwards which will generally be limited to being used to offset 80% of future annual taxable income.

Income tax expense/(benefit) attributable to income from continuing operations differs from the amounts computed by applying the U.S. federal income tax rate of 21 percent effective for 2024 and 2023 and prior years to pretax income from operations as a result of the following:

	2024	2023
Federal provision at 21%	$ (275)	$ 77
State provision at 5%	(66)	18
Federal NOLs utilized	--	(2,395)
Federal NOLs generated	--	--
State NOLs utilized	--	(950)
State NOLs generated	127	--
Other	4	(93)
Total	$ (210)	$ (3,343)

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. The deferred tax effects of temporary differences at December 31, 2024 and 2023 are as follows:

	December 31, 2024	December 31, 2023
Deferred tax assets:		
Loss contingencies related primarily to losses on divestitures, less recognized insurance recovery	$ 590	$ 575
Loss carryforwards	10,774	10,057
Other, net	172	97
Total deferred tax assets	11,536	10,729
Less – valuation allowance	6,549	6,422
Total deferred tax assets	4,987	4,307
Deferred tax liabilities:		
Property, plant and equipment, principally due to purchase accounting adjustments, net of impairment charges	10,756	10,286
Prepaid pension costs	--	--
Total deferred tax liabilities	10,756	10,286
Net deferred tax liability	$ 5,769	$ 5,979

As of December 31, 2024, the Company has a deferred tax asset related to federal NOLs of $8,289 ($39,468 of gross NOLs), of which $4,063 has been subject to a valuation allowance. The NOLs originated in 2006 through 2017 will expire over 20 years. The NOLs originated in 2018 and later years will not expire. As of December 31, 2024, the Company has a deferred tax asset related to state NOLs of $2,486 ($49,710 of gross NOLs), all of which has been subject to a valuation allowance. The state NOLs expire in various years through 2037.

The statutes of limitations with respect to the Company's taxes for 2021 and more recent years remain open to examinations by tax authorities, subject to possible utilization of loss carryforwards from earlier years. Notwithstanding the foregoing, all NOLs generated and not yet utilized are subject to adjustment by the Internal Revenue Service (“IRS”). The Company believes adequate provisions for income tax have been recorded for all years, although there can be no assurance that such provisions will be adequate. To the extent that there is a shortfall, any such shortfall for which the Company is liable, the Company’s results of operations may be affected adversely and materially.

Transactions with Affiliates	12 Months Ended Dec. 31, 2024
Related Party Transactions [Abstract]	
Transactions with Affiliates	**(5) Transactions with Affiliates** An affiliated insurance agency, JMB Insurance Agency, Inc., which has some degree of common ownership with the Company, earns insurance brokerage commissions in connection with providing the placement of insurance coverage for certain of the properties and operations of the Company. The total of such commissions for the years ended December 31, 2024 and 2023 was approximately $50 and $51, respectively. The Company reimburses affiliates of Pacific Trail Holdings, LLC, the owner of approximately 76.4% of the Company's Common Shares, for general overhead expense and for direct expenses incurred on its behalf, including salaries and salary-related expenses incurred in connection with the management of the Company's operations. Generally, the entity that employs the person providing the services receives the reimbursement. Substantially all of such reimbursable amounts were incurred by JMB Realty Corporation or its affiliates, 900FMS, LLC, 900Work, LLC, and JMB Financial Advisors, LLC, all of which have some degree of common ownership with the Company. The total costs recorded in cost of sales and selling, general and administrative expenses in the consolidated statement of operations for the years ended 2024 and 2023 were $1,339 and $1,158, respectively, all of which was paid as of December 31, 2024. The Company maintains a suspense account within the QRP pending allocation to the employees of certain affiliates, all of which have some degree of common ownership with the Company and were concluded as eligible participants per ERISA requirements for QRPs. The total allocation of $837, which occurred during the first quarter of 2024, was recorded as a reduction in accumulated earnings in the consolidated balance sheet as of December 31, 2024. Reference is made to Note 3 for discussion regarding the QRP.

Commitments and Contingencies	12 Months Ended Dec. 31, 2024
Commitments and Contingencies Disclosure [Abstract]	
Commitments and Contingencies	**(6) Commitments and Contingencies** Material legal proceedings of the Company are described below. Unless otherwise noted, the parties adverse to the Company in the legal proceedings described below have not made a claim for damages in a liquidated amount and/or the Company believes that it would be speculative to attempt to determine the Company's exposure relative thereto, and as a consequence believes that an estimate of the range of potential loss cannot be made. A subsidiary of the Company, D/C Distribution Corporation ("D/C") was substantially without assets and was unable to obtain additional sources of capital to satisfy its liabilities, and therefore filed with the United States Bankruptcy Court, Northern District of Illinois, its voluntary petition for liquidation under Chapter 7 of Title 11, United States Bankruptcy Code in July 2007, Case No. 07-12776. At the time of the filing of the bankruptcy petition, Kaanapali Land, as successor by merger to other entities, and D/C had been named as defendants in personal injury actions allegedly based on exposure to asbestos. While there were relatively few cases that name Kaanapali Land, there were a substantial number of cases that were pending against D/C on the U.S. mainland (primarily in California). Cases against Kaanapali Land (hereafter, "Kaanapali Land asbestos cases") were allegedly based on its prior business operations in Hawaii and cases against D/C were allegedly based on sale of asbestos-containing products by D/C's prior distribution business operations primarily in California. Such filing was not expected to have a material adverse effect on the Company as D/C was substantially without assets at the time of the filing. Kaanapali Land filed claims in the D/C bankruptcy that aggregated approximately $26,800, relating to both secured and unsecured intercompany debts owed by D/C to Kaanapali Land. On January 21, 2020, certain asbestos claimants filed a Stay Relief Motion in the Bankruptcy Court for the Northern District of Illinois, Eastern Division, Case No. 07-12776 ("motion to lift stay") in connection with the D/C proceeding. The motion sought the entry of an order, among other things, modifying an automatic stay in the D/C bankruptcy to permit those claimants to prosecute various lawsuits in state courts against D/C and to recover on any judgment or settlement solely from any available insurance coverage. Various oppositions to the motion to lift stay were filed, and the matter was heard and taken under advisement in April 2020. On July 21, 2020, the bankruptcy court issued an order granting the motion to lift stay to permit the movants to pursue their claims and to recover any judgment or settlement from and to the extent of any available insurance coverage of D/C only. Thereafter, certain asbestos-related proofs claims in the bankruptcy case were withdrawn in connection with the closing of the bankruptcy case. A court hearing was held on March 29, 2023 in which the court awarded the trustee's compensation and expenses and therefore D/C no longer has any assets. On June 6, 2023, the bankruptcy trustee filed a final account and application to close the D/C bankruptcy and on June 14, 2023, the D/C bankruptcy court closed the case and the trustee was discharged. Due to the closing of the case, the Company derecognized a related contingent liability. The derecognition of the contingent liability is included as a reduction of Selling, general and administrative expenses and resulted in a credit in expenses on the Company's

consolidated statement of operations for the year ended December 31, 2023. However, personal injury claimants have asserted, and may in the future assert, asbestos-related claims against D/C.

The Company has received notice from Hawaii's Department of Land and Natural Resources ("DLNR") that DLNR on a periodic basis would inspect all significant dams and reservoirs in Hawaii, including those maintained by the Company on Maui in connection with its agricultural operations. A series of such inspections have taken place over the period from 2006 through the most recent inspections that occurred in July 2024. To date, the DLNR cited certain deficiencies concerning two of the Company's reservoirs relating to dam and reservoir safety standards established by the State of Hawaii. These deficiencies include, among other things, vegetative overgrowth, erosion of slopes, uncertainty of inflow control, spillway capacity, and freeboard, and uncertainty of structural stability under certain loading and seismic conditions. The Company has taken certain corrective actions, including lowering the reservoir operating level; as well as updating plans to address emergency events and basic operations and maintenance. In 2018, the Company contracted with an engineering firm to develop plans to address

certain DLNR cited deficiencies on one of the Company's reservoirs. Remediation plans for addressing all deficiencies have been submitted to DLNR. In 2012, the State of Hawaii issued new Hawaii Administrative Rules for Dams and Reservoirs which require dam owners to obtain from DLNR Certificates of Impoundment ("permits") to operate and maintain dams or reservoirs. Obtaining such permits requires owners to completely resolve all cited deficiencies. Therefore, the process may involve further analysis of dam and reservoir safety requirements, which will involve continuing engagement with specialized engineering consultants, and ultimately could result in significant and costly improvements which may be material to the Company.

The DLNR categorizes the reservoirs as "high hazard" under State of Hawaii Administrative Rules and State Statutes concerning dam and reservoir safety. This classification, which bears upon government oversight and reporting requirements, may materially increase the cost of managing and maintaining these reservoirs. The Company does not believe that this classification is warranted for either of the reservoirs and has initiated a dialogue with DLNR in that regard. In April 2008, the Company received further correspondence from DLNR that included the assessment by their consultants of the potential losses that result from the failure of these reservoirs. In April 2009, the Company filed a written response to DLNR to correct certain factual errors in its report and to request further analysis on whether such "high hazard" classifications are warranted. It is unlikely that the "high hazard" designation will be changed.

On August 5, 2024, NHC served KLMC with a Demand for Arbitration administrated by Dispute Prevention and Resolution, Inc. ("DPR"), relating to the Infrastructure Improvement Agreement and NHC's development of the site. NHC alleges, among other things, that KLMC wrongfully caused significant delays, increased costs and related damages to NHC with respect to NHC's planning and construction of the infrastructure improvements required of NHC under the Infrastructure Improvement Agreement (as subsequently amended). NHC seeks judgment for declaratory relief that the Infrastructure Improvement Agreement between NHC and KLMC is void; in the alternative, for reformation of the Infrastructure Improvement Agreement; for award of damages in an amount to be proven at arbitration; for attorneys' fees and costs; for prejudgment and post-judgment interest on any monetary award; and for such other and further relief as the arbitrator deems appropriate. On October 25, 2024, KLMC filed an Answering Statement to NHC's Demand for Arbitration and KLMC's counterclaim against NHC. On November 5, 2024, DPR confirmed the assignment of a mutually agreed upon arbitrator. The arbitration hearing is expected to begin in August 2025. The pre-arbitration discovery process is ongoing. KLMC will continue to vigorously defend. However, there can be no assurance that the eventual outcome of the arbitration will not result in any material liability or have a material impact on business and financial results for KLMC.

Other than as described above, the Company is not involved in any material pending legal proceedings, other than ordinary routine litigation incidental to its business. The Company and/or certain of its affiliates have been named as defendants in several pending lawsuits. While it is impossible to predict the outcome of such routine litigation that is now pending (or threatened) and for which the potential liability is not covered by insurance, the Company is of the opinion that the ultimate liability from any of this litigation will not materially adversely affect the Company's consolidated results of operations or its financial condition.

The Company often seeks insurance recoveries under its policies for costs incurred or expected to be incurred for losses or claims under which the policies might apply. During third quarter 2023, the Company received $538 in insurance proceeds related to an insured event that occurred during the 2022 crop year. This amount has been recorded within crop insurance proceeds in the Company's consolidated financial statements. Additionally, as a result of the Lahaina wildfire, the Company received an initial, unallocated advance payment of $1,000 from its insurance carrier. In June 2024, the Company received an insurance payment of $4,882 and in August 2024, received $1,088, both of which are recorded within net gain on property damage and lost profits, net of insurance claims in the Company's consolidated financial statements. Reference is made to Note 1, Property, for further discussion regarding the Lahaina wildfire.

Kaanapali Land Management Corp. ("KLMC") is a party to an agreement with the State of Hawaii for the development of the Lahaina Bypass Highway. Approximately 2.4 miles of this two lane state highway have been completed. Construction to extend the southern terminus was completed mid-2018. The northern portion of the Bypass Highway, which extends to KLMC's lands, is in the early stage of planning. Under certain circumstances, which have not yet occurred, KLMC remains committed for approximately $1,100 of various future costs relating to the planning and design of the uncompleted portion of the Bypass Highway. Under certain conditions, which have not yet been met, KLMC has agreed to contribute an amount not exceeding $6,700 toward construction costs. Any such amount contributed would be reduced by the value of KLMC's land actually contributed to the State for the Bypass Highway.

These potential commitments have not been reflected in the consolidated financial statements. While the completion of the Bypass Highway would add value to KLMC's lands north of the town of Lahaina, there can be no assurance that it will be completed or when any future phases will be undertaken.

Business Segment Information	12 Months Ended Dec. 31, 2024

Segment Reporting [Abstract]

Business Segment Information

(7) Business Segment Information

The Company's reportable segments are components of the Company that engage in certain business activities. The Company measures and evaluates operating segments based on revenues and operating income (loss). The internal reporting of these operating segments is based, in part, on the reporting and review process used in the evaluation of operating income (loss). The internal reporting is used for such review process by the Company's chief operating decision maker ("CODM"), its President. The CODM primarily uses operating income (loss), a measure that is determined in accordance with U.S. GAAP, to evaluate segment income (loss) when making decisions about allocating resources to the segments.

As described in Note 1, the Company has two reportable business segments, Property and Agriculture. The Company's Property segment consists primarily of revenue received from land sales and development, and lease and licensing agreements. The Company's Agricultural segment currently consists primarily of coffee farming and milling operations and sales of coffee, other farm related operations, and revenue derived from licensing agreements.

The Corporate amounts include interest earned on the Company's investments and costs that are not allocated to segments including direct expenses and general overhead expenses reimbursed to Pacific Trail, certain professional fees, insurance expenses and other expenses.

Net gain on property damage and lost profits, net of insurance claims is a result of the Company's losses caused by the destruction of the Lahaina wildfires.

The Company has determined its significant segment expense categories based on amounts used, in part, by the Company's CODM when making decisions about allocating resources to the segments.

Reportable segment revenues and significant reportable segment expense categories and amounts included in the Company's measure of operating profit (loss) by business segment are presented in the tables below.

	2024	2023
Property		
Revenue	$ 311	$ 458
Less:		
Operating costs and expenses	1,022	1,126
Property	125	130
Credit loss reserve expense	988	--
Depreciation	63	69
Other selling, general, and administrative expenses	1,045	758
Property operating loss before income taxes	(2,932)	(1,625)
Agriculture		

Revenue	217	3,178
Less:		
Cost of goods sold	2,593	2,869
Property tax	18	58
Other selling, general, and administrative expenses	164	177
Depreciation	142	129
Agriculture operating loss before income taxes	(2,700)	(55)
Operating loss	(5,632)	(1,680)
Net gain on property damage and lost profits, net of insurance claims	6,243	314
Corporate operating income (loss) before income taxes	(1,912)	1,730
Income (loss) before income taxes	$ (1,301)	$ 364

Identifiable assets by business segment are those assets that are used in the Company's operations in each segment. Agricultural identified assets include land classified as agricultural or conservation for State and County purposes. Corporate assets consist principally of cash and cash equivalents and receivables related to previously divested businesses.

Identifiable assets, capital expenditures, and depreciation and amortization by business segment are presented in the tables below.

	2024	**2023**
Identifiable Assets:		
Property	$ 12,220	$ 10,468
Agriculture	58,299	53,298
	70,519	63,766
Corporate	20,448	29,253
	$ 90,967	$ 93,019
Capital Expenditures:		
Property	$ 1,016	$ 1,619
Agriculture	1,981	204
	$ 2,997	$ 1,823
Depreciation and Amortization:		
Property	$ 63	$ 69
Agriculture	142	129
	$ 205	$ 198

Calculation of Net Income Per Share	12 Months Ended Dec. 31, 2024
Earnings Per Share [Abstract]	
Calculation of Net Income Per Share	(see below)

(8) Calculation of Net Income Per Share

The following tables set forth the computation of net income (loss) per share - basic and diluted:

	Year Ended December 31, 2024	Year Ended December 31, 2023
	(Amounts in thousands except per share amounts)	
Numerator:		
Net income (loss)	$ (1,091)	$ 3,707
Denominator:		
Number of weighted average shares – basic and diluted	1,845	1,845
Net income (loss) per share – basic and diluted	$ (0.59)	$ 2.01

As of December 31, 2024, the Company had issued and outstanding 1,792,613 Common Shares and 52,000 Class C Shares. The Class C Shares have the same rights as the Common Shares except that the Class C Shares will not participate in any distributions until the holders of the Common Shares have received aggregate distributions equal to $19 per share, subject to customary antidilution adjustments. Net income per share data is based on the aggregate 1,844,613 outstanding shares.

Subsequent Events	12 Months Ended Dec. 31, 2024
Subsequent Events [Abstract]	
Subsequent Events	**(9) Subsequent Events** In February 2025, approximately $1,098 was allocated to the participants in the qualified replacement plan.

Summary of Significant Accounting Policies (Policies)	12 Months Ended Dec. 31, 2024
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
Basis of Presentation	**Basis of Presentation** The accompanying consolidated financial statements include the accounts of Kaanapali Land, LLC and all of its subsidiaries and its predecessors (collectively, the "Company") ("Kaanapali Land"). All significant intercompany transactions and balances have been eliminated in consolidation. There are 1,792,613 Common Shares and 52,000 Class C Shares issued, all of which are outstanding at December 31, 2024. The Company's continuing operations are in two business segments - Agriculture and Property. The Agriculture segment primarily engages in farming, harvesting and milling operations relating to coffee orchards and also cultivates, harvests and sells bananas and citrus fruits and engages in certain ranching operations. The Property segment primarily develops land for sale and negotiates bulk sales of undeveloped land. The Property and Agriculture segments operate exclusively in the State of Hawaii. For further information on the Company's business segments see Note 7.
Property	**Property** Property is stated at cost. Depreciation is based on the straight-line method over the estimated economic lives of 15-40 years for the Company's depreciable land improvements, 3-18 years for machinery and equipment. Maintenance and repairs are charged to operations as incurred. Significant betterments and improvements are capitalized and depreciated over their estimated useful lives.

	2024	2023
Property, net:		
Land and land improvements	$ 60,942	$ 59,874
Buildings	812	958
Machinery and equipment	6,405	4,330
	68,159	65,162
Accumulated depreciation	(5,167)	(4,962)
Property, net	$ 62,992	$ 60,200

The Company's significant property holdings are on the island of Maui consisting of approximately 3,900 acres, of which approximately 1,500 acres is classified as conservation land which precludes development. The Company has determined, based on its current projections for the development and/or disposition of its property holdings, that the property holdings are not currently recorded in an amount in excess of proceeds that the Company expects that it will ultimately obtain from the operation and disposition thereof.

Inventory of land held for sale, if any, is carried at the lower of cost or fair market value, less costs to sell, which is based on current and foreseeable market conditions, discussions with real estate brokers and review of historical land sale activity (Level 2 and 3). The Company has determined that none of its properties currently meet held for sale criteria. Land is currently utilized for commercial specialty coffee farming operations which also support the Company's land development program, as well as, farming bananas, citrus, other farm products, and ranching operations. Additionally, miscellaneous parcels of land had been leased or licensed to third parties on a short term basis prior to the Lahaina wildfire, as discussed below.

Beginning on August 8, 2023, a wildfire occurred due east of historic Lahaina town in Maui. The fire spread rapidly due to extreme wind conditions caused in part by Hurricane Dora which traveled 800 miles offshore west of Maui. The fires caused multiple fatalities, widespread damage to Lahaina town and the surrounding area including the Company's 19-acre Pioneer Mill Site. The Company's offices and coffee mill were located on the site as well as various other structures including a building which was leased to an unrelated third party and used to operate a coffee store. The Company also utilized portions of the property for short term license agreements with third parties that generated income for the Company. Although no employees were injured in the fire, the Company's offices and coffee store building were destroyed. Additionally, most of the personal property of the licensees and the coffee mill was destroyed. The widespread destruction has caused disruptions in the Company's development plans. The damage to the coffee mill has disrupted operations and prevented the Company from processing and selling the 2023 and 2024 year coffee crop. The costs associated with harvesting and destroying the annual coffee crop is recorded within cost of sales in the consolidated statement of operations for the year ended December 31, 2024. It is also likely that the fires and devastation caused thereby will adversely affect the long-term Maui economy and businesses operated on Maui. Maui hotel occupancy and average daily rates have declined during 2024 as the Lahaina wildfire continues to disrupt tourism. Maui's recovery from the wildfire remains slow. Clean up of Lahaina has been substantially completed by U.S. Army Corps of Engineers ("USACE") contractors. The property is currently leased by a USACE contractor and was used as a base yard for the clean-up of Lahaina. The lease term expires July 2025 with an option to extend for six months. During 2023, the Company initiated claims with its insurance carriers. In October 2023, the Company received an initial, unallocated advance payment of $1,000 from its insurance carrier. In June 2024, the Company received $4,882 and in August 2024 received $1,088, both of which are recorded within insurance proceeds in the consolidated statement of operations for the year ended December 31, 2024. Although the Company currently expects that the Company's insurance coverage will compensate the Company for the majority of its losses incurred in connection with the fire and related devastation, including the costs of its structures and equipment lost in the fire, the loss in revenue from the lack of coffee sales, or the loss of income from the licensees, there can be no assurances the Company will be fully compensated for such losses. The Company could experience losses in excess of our insured limits, and further claims for certain losses could be denied or subject to deductibles or exclusions under our insurance policies. The Company has relocated its offices to temporary office facilities located on its lands in Kaanapali and is in the planning and design stages of relocating its coffee mill to its farm in Kaanapali.

The Company reviews its property for impairment of value if events or circumstances indicate that the carrying amount of its property may not be recoverable. Such reviews contain uncertainties due to assumptions and judgments considering certain indicators of impairment such as significant changes in asset usage, significant deterioration in the surrounding economy or environmental problems.

Provisions for impairment losses related to long-lived assets, if any, are recognized when expected future cash flows are less than the carrying values of the assets. If indicators of impairment are present, the Company evaluates the carrying value of the related long-lived assets in relationship to the future undiscounted cash flows of the underlying operations or anticipated sales proceeds. The Company adjusts the net book value of property to fair value if the sum of the expected undiscounted future cash flow or sales proceeds is less than book value. Assets held for sale are recorded at the lower of the carrying value of the asset or fair value less costs to sell.

As a result of the fires, the Company performed an impairment evaluation of its asset groups to determine if provisions for impairment losses should be recognized. Based on the evaluation and continued monitoring, the Company concluded a provision for impairment should not be recognized for the year ended December 31, 2024. The Company will continue to monitor and evaluate the indicators for evidence of impairment in future periods. There can be no assurance that future impairment testing will not indicate that impairment has occurred and that a provision for impairment will be required.

While most of the personal property destroyed in the fire was fully depreciated the Company wrote off the net carrying value of destroyed property and equipment totaling approximately $413, which was offset against a portion of the net gain on property damage and lost profits, net of insurance claims on the Company's consolidated financial statements at December 31, 2023.

Use of Estimates

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States ("GAAP") requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and Cash Equivalents

The Company considers as cash equivalents all investments with maturities of three months or less when purchased. Included in this balance as of December 31, 2024 is a money market fund for $21,760 that is considered to be a fair value hierarchy Level 1 investment. Interest and other income include interest earned on the money market funds. The Company's cash balances are maintained primarily in two financial institutions. Such balances significantly exceed the Federal Deposit Insurance Corporation insurance limits. Management does not believe the Company is exposed to significant risk of loss on cash and cash equivalents.

Allowance for Credit Loss Reserve

Allowance for Credit Loss Reserve

Allowances for credit loss are based on the Company's assessment of the collectability of receivables considering delinquency status and related aging, if applicable, and an evaluation of expected risk of credit loss based on current conditions and reasonable and supportable forecasts of future economic conditions over the life of receivable. Account balances would be charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company's exposure to credit losses on accounts receivable is limited to its receivable from Newport Hospital Corporation ("NHC"). The Company established a reserve for doubtful accounts based on the receipt of a Demand for Arbitration received from NHC and as of December 31, 2024, the Company recorded a $988 credit loss reserve. The credit loss reserve is recorded within other assets, net in the consolidated balance sheet at December 31, 2024. Reference is made to Note 2, Land Development for further discussion.

Subsequent Events

Subsequent Events

The Company has performed an evaluation of subsequent events from the date of the financial statements included in this annual report through the date of its filing with the Securities and Exchange Commission. For further information on the Company's subsequent events see Note 9.

Revenue Recognition

Revenue Recognition

Revenue from real property sales is recognized at the time of closing when control of the property transfers to the customer. After closing of the sale transaction, the Company has no remaining performance obligation.

Other revenues are recognized when control of goods or services transfers to the customers, in the amount that the Company expects to receive for the transfer of goods or provision of services.

Revenue recognition standards require entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to receive in exchange. The revenue recognition standards have implications for all revenues, excluding those that are under the specific scope of other accounting standards.

The Company's revenues that were subject to revenue recognition standards for the years ended December 31, 2024 and 2023, were $300 and $2,283, respectively, related to coffee and other sales.

The revenue recognition standards require the use of a five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation.

In accordance with the core principle of ASC 606, revenue from real property sales is recognized at the time of closing when control of the property transfers to the customer. After closing of the sale transaction, the Company has no remaining performance obligation. When the sale does not meet the requirements for full profit recognition, all or a portion of the profit is deferred until such requirements are met.

Other revenues in the scope of ASC 606 are recognized when control of goods or services transfers to the customers, in the amount that the Company expects to receive for the transfer of goods or provision of services.

Lease Accounting

Lease Accounting

The Company's lease arrangements, both as lessor and as lessee, are short-term leases. The Company leases land to tenants under operating leases, and the Company leases property, primarily office and storage space, from lessors under operating leases. During the years ended December 31, 2024 and 2023, the Company recognized $206 and $707, respectively, of lease income, substantially comprised of non-variable lease payments. During the years ended December 31, 2024 and 2023, the Company recognized $205 and $106 , respectively, of lease expense, substantially comprised of non-variable lease payments. The majority of the Company's leases to tenants were terminated due to the Lahaina wildfire.

Recently Issued Accounting Pronouncements

Recently Issued Accounting Pronouncements

In October 2023, the FASB issued ASU No. 2023-06 (“ASU 2023-06”), Disclosure Improvements - Codification Amendment in Response to the SEC’s Disclosure Update and Simplification Initiative. This ASU modified the disclosure and presentation requirements of a variety of codification topics by aligning them with the SEC’s regulations. The amendments to the various topics should be applied prospectively, and the effective date will be determined for each individual disclosure based on the effective date of the SEC’s removal of the related disclosure. If the SEC has not removed the applicable requirements from Regulation S-X or Regulation S-K by June 30, 2027, then this ASU will not become effective. Early adoption is prohibited. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

In November 2023, the FASB issued ASU No. 2023-07 (“ASU 2023-07”), Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. In addition, the amendments in the ASU enhance interim disclosure requirements, clarify circumstances in which an entity can disclose multiple segment measures of profit or loss, provide new segment disclosure requirements for entities with a single reportable segment, and contain other disclosure requirements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, and requires retrospective application to all prior periods presented in the financial statements. The adoption of ASU 2023-07 is disclosed in the Company’s business segments. Reference is made to Note 7. Business Segment Information.

In December 2023, the FASB issued ASU No. 2023-09 (“ASU 2023-09”), Income Taxes (Topic 740): Improvement to Income Tax Disclosures to enhance the transparency and decision usefulness of income tax disclosures, primarily related to the rate reconciliation and income taxes paid information. ASU 2023-09 is effective for annual periods beginning after December 15, 2024, on a prospective basis. Early adoption is permitted. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

In November 2024, the FASB issued ASU No. 2024-03 (“ASU 2024-03”), Income Statement - Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses. This ASU requires entities to improve the disclosures about business expenses and provide more detailed information about the types of expenses in commonly presented expense captions. In addition, the amendments in the ASU improve financial reporting by requiring that entities disclose additional information about specific expense categories in the notes to financial statements at interim and annual reporting periods. ASU 2024-03 is effective for fiscal years beginning after December 15, 2026, and interim periods within fiscal years beginning after December 15, 2027, and requires retrospective application to all prior periods presented in the financial statements. Early adoption is permitted. While the Company is currently evaluating the effect that implementation of this update will have on its consolidated financial statements, no significant impact is anticipated.

Other Liabilities

Other Liabilities

Other liabilities are comprised of estimated liabilities for losses, commitments and contingencies related to various divested assets or operations. These estimated liabilities include the estimated effects of certain asbestos related claims, obligations related to former officers and employees such as pension, post-retirement benefits and workmen's compensation. Management's estimates are based, as applicable, on taking into consideration claim amounts filed by third parties, life expectancy of beneficiaries, advice of consultants, negotiations with claimants, historical settlement experience, the number of new cases expected to be filed and the likelihood of liability in specific situations. Management periodically reviews the adequacy of each of its loss contingency amounts and adjusts such as it determines the appropriate loss contingency amount to reflect current information. Reference is made to Note 6, Commitments and Contingencies.

Income Taxes

Income Taxes

Income taxes are accounted for under the asset and liability approach which requires recognition of deferred tax assets and liabilities for the differences between the financial reporting and tax basis of assets and liabilities. A valuation allowance reduces deferred tax assets when it is more likely than not some portion or all of the deferred tax assets will not be realized. As of December 31, 2024 and 2023, there were no uncertain tax positions that had a material impact on the Company's consolidated financial statements.

Summary of Significant Accounting Policies (Tables)	12 Months Ended Dec. 31, 2024
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
Schedule of Property, Net	

	2024	2023
Property, net:		
Land and land improvements	$60,942	$59,874
Buildings	812	958
Machinery and equipment	6,405	4,330
	68,159	65,162
Accumulated depreciation	(5,167)	(4,962)
Property, net	$62,992	$60,200

Income Taxes (Tables)

	12 Months Ended Dec. 31, 2024

Income Tax Disclosure [Abstract]

Schedule of Components of Income Tax Expense (Benefit)

	Current	Deferred	Total
Year ended December 31, 2024:			
U.S. federal	$ --	$ (283)	$ (283)
State	--	73	73
	$ --	$ (210)	$ (210)
Year ended December 31, 2023:			
U.S. federal	$ --	$ (2,700)	$ (2,700)
State	--	(643)	(643)
	$ --	$ (3,343)	$ (3,343)

Schedule of Reconciliation of Statutory Income Tax Rate

	2024	2023
Federal provision at 21%	$ (275)	$ 77
State provision at 5%	(66)	18
Federal NOLs utilized	--	(2,395)
Federal NOLs generated	--	--
State NOLs utilized	--	(950)
State NOLs generated	127	--
Other	4	(93)
Total	$ (210)	$ (3,343)

Schedule of Deferred Tax Assets and Liabilities

	December 31, 2024	December 31, 2023
Deferred tax assets:		
Loss contingencies related primarily to losses on divestitures, less recognized insurance recovery	$ 590	$ 575
Loss carryforwards	10,774	10,057
Other, net	172	97
Total deferred tax assets	11,536	10,729
Less – valuation allowance	6,549	6,422
Total deferred tax assets	4,987	4,307
Deferred tax liabilities:		
Property, plant and equipment, principally due to purchase accounting adjustments, net of impairment charges	10,756	10,286
Prepaid pension costs	--	--
Total deferred tax liabilities	10,756	10,286
Net deferred tax liability	$ 5,769	$ 5,979

Business Segment Information (Tables)	12 Months Ended Dec. 31, 2024
Segment Reporting [Abstract]	
Schedule of Information by Segment	

	2024	2023
Property		
Revenue	$ 311	$ 458
Less:		
Operating costs and expenses	1,022	1,126
Property	125	130
Credit loss reserve expense	988	--
Depreciation	63	69
Other selling, general, and administrative expenses	1,045	758
Property operating loss before income taxes	(2,932)	(1,625)
Agriculture		
Revenue	217	3,178
Less:		
Cost of goods sold	2,593	2,869
Property tax	18	58
Other selling, general, and administrative expenses	164	177
Depreciation	142	129
Agriculture operating loss before income taxes	(2,700)	(55)
Operating loss	(5,632)	(1,680)
Net gain on property damage and lost profits, net of insurance claims	6,243	314
Corporate operating income (loss) before income taxes	(1,912)	1,730
Income (loss) before income taxes	$ (1,301)	$ 364

Reconciliation of Assets from Segment to Consolidated [Table Text Block]

	2024	2023
Identifiable Assets:		
Property	$ 12,220	$ 10,468
Agriculture	58,299	53,298
	70,519	63,766
Corporate	20,448	29,253
	$ 90,967	$ 93,019
Capital Expenditures:		
Property	$ 1,016	$ 1,619
Agriculture	1,981	204
	$ 2,997	$ 1,823
Depreciation and Amortization:		
Property	$ 63	$ 69
Agriculture	142	129
	$ 205	$ 198

Calculation of Net Income Per Share (Tables)	12 Months Ended Dec. 31, 2024
Earnings Per Share [Abstract]	
Schedule of Computation of Net Income (Loss) Per Share - Basic and Diluted	

	Year Ended December 31, 2024	Year Ended December 31, 2023
	(Amounts in thousands except per share amounts)	
Numerator:		
Net income (loss)	$ (1,091)	$ 3,707
Denominator:		
Number of weighted average shares – basic and diluted	1,845	1,845
Net income (loss) per share – basic and diluted	$ (0.59)	$ 2.01

Schedule of Property, Net (Details) - USD ($) $ in Thousands	Dec. 31, 2024	Dec. 31, 2023
Property, Plant and Equipment [Line Items]		
Property, gross	$ 68,159	$ 65,162
Accumulated depreciation	(5,167)	(4,962)
Property, net	62,992	60,200
Land [Member]		
Property, Plant and Equipment [Line Items]		
Property, gross	60,942	59,874
Building [Member]		
Property, Plant and Equipment [Line Items]		
Property, gross	812	958
Machinery and Equipment [Member]		
Property, Plant and Equipment [Line Items]		
Property, gross	$ 6,405	$ 4,330

Summary of Significant Accounting Policies (Details Narrative) - USD ($) $ in Thousands	1 Months Ended			12 Months Ended	
	Aug. 31, 2024	Jun. 30, 2024	Oct. 31, 2023	Dec. 31, 2024	Dec. 31, 2023
Common stock, shares issued				1,792,613	1,792,613
Common stock, shares outstanding				1,792,613	1,792,613
Unallocated advance insurance payment related to Lahaina Wildfire			$ 1,000		
Insurance proceeds	$ 1,088	$ 4,882		$ 6,243	$ 314
Write down of property and equipment					413
Money market fund				21,760	
Credit loss reserve				988	
Total				300	2,283
Lease income				206	707
Lease expense				$ 205	$ 106
Land Improvements [Member] | Minimum [Member]					
Property useful life				15 years	
Land Improvements [Member] | Maximum [Member]					
Property useful life				40 years	
Machinery and Equipment [Member] | Minimum [Member]					
Property useful life				3 years	
Machinery and Equipment [Member] | Maximum [Member]					
Property useful life				18 years	
Common Class C [Member]					
Common stock, shares issued				52,000	52,000
Common stock, shares outstanding				52,000	52,000

Land Development (Details Narrative) - USD ($) $ in Thousands	1 Months Ended Sep. 30, 2014	12 Months Ended Dec. 31, 2024	Sep. 30, 2024	Jun. 13, 2024
Real Estate [Line Items]				
Contract price for sewer line improvement			$ 1,137	
Amount paid by KLMC on sewer line project		$ 1,108		
Sewer line project commitment amount		$ 208		
Interest rate of receivable per Purchase Agreement		6.50%		
Credit loss reserve recorded against receivable with NHC		$ 988		
Base sales price for the PMC land parcels pursuant to the PMC Sales Agreement				$ 20,000
Escrow Deposit				$ 2,000
Maximum [Member]				
Real Estate [Line Items]				
Future funds committed by KLMC to improve parcel of land sold	$ 583			

Retirement Plan Investments (Details Narrative) - USD ($) $ in Thousands			1 Months Ended		12 Months Ended		
	Feb. 26, 2024	Sep. 08, 2023	Oct. 31, 2023	Oct. 31, 2022	Dec. 31, 2024	Dec. 31, 2023	Sep. 15, 2023
Retirement Benefits [Abstract]							
Lump sum benefits paid to pension plan participants for settlement of all benefit Pension Plan liabilities				$ 420			
Remaining value of Pension Plan assets reverted to company							$ 14,547
Value of Pension Plan assets recently transferred and held in investment suspense account		$ 5,000					
Amount allocated to the participants in the qualified replacement plan		25.00%					
Excise taxes paid			$ 2,900			$ 2,952	
Value of amounts allocated to participants in QRP	$ 1,019						
Value of amounts allocated to participants in terminated pension plan	$ 182						
Distributions for retirement plan contributions for employees of affiliates under common control					837		
Deferred compensation liability					271	244	
Assets held under deferred compensation arrangement ("Rabbi Trust")					$ 15	$ 13	

Schedule of Components of Income Tax Expense (Benefit) (Details) - USD ($) $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Income Tax Disclosure [Abstract]		
U.S. federal - current		
U.S. federal - deferred	(283)	(2,700)
Total U.S. Federal - current and deferred	(283)	(2,700)
State - current		
State - deferred	73	(643)
Total State - current and deferred	73	(643)
U.S. federal and state - current		
U.S. federal and state - deferred	(210)	(3,343)
Total	$ (210)	$ (3,343)

Schedule of Reconciliation of Statutory Income Tax Rate (Details) - USD ($) $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Income Tax Disclosure [Abstract]		
Federal provision at 21%	$ (275)	$ 77
State provision at 5%	(66)	18
Federal NOLs utilized		(2,395)
Federal NOLs generated		
State NOLs utilized		(950)
State NOLs generated	127	
Other	4	(93)
Total	$ (210)	$ (3,343)

Schedule of Deferred Tax Assets and Liabilities (Details) - USD ($) $ in Thousands	Dec. 31, 2024	Dec. 31, 2023
Deferred tax assets:		
Loss contingencies related primarily to losses on divestitures, less recognized insurance recovery	$ 590	$ 575
Loss carryforwards	10,774	10,057
Other, net	172	97
Total deferred tax assets	11,536	10,729
Less – valuation allowance	6,549	6,422
Total deferred tax assets	4,987	4,307
Deferred tax liabilities:		
Property, plant and equipment, principally due to purchase accounting adjustments, net of impairment charges	10,756	10,286
Prepaid pension costs		
Total deferred tax liabilities	10,756	10,286
Net deferred tax liability	$ 5,769	$ 5,979

Income Taxes (Details Narrative) - USD ($) $ in Thousands	12 Months Ended Dec. 31, 2022	Dec. 31, 2024
Effective Income Tax Rate Reconciliation [Line Items]		
Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent	21.00%	
Domestic Tax Jurisdiction [Member]		
Effective Income Tax Rate Reconciliation [Line Items]		
Net operating loss carryforwards, tax effect		$ 8,289
Net operating loss carryforwards		39,468
Portion of net operating loss carryforward subject to valuation allowance		4,063
State and Local Jurisdiction [Member]		
Effective Income Tax Rate Reconciliation [Line Items]		
Net operating loss carryforwards, tax effect		2,486
Net operating loss carryforwards		$ 49,710

Transactions with Affiliates (Details Narrative) - USD ($) $ in Thousands	3 Months Ended	12 Months Ended	
	Mar. 31, 2024	Dec. 31, 2024	Dec. 31, 2023
Related Party Transaction [Line Items]			
Distributions for retirement plan contribution for employees of affiliates under common control	$ 837	$ 837	
Affiliated Entity [Member]			
Related Party Transaction [Line Items]			
Insurance commissions paid to related party affiliate		50	$ 51
Selling, general and administative expense		$ 1,339	$ 1,158

Commitments and Contingencies (Details Narrative) - USD ($) $ in Thousands	1 Months Ended		12 Months Ended			
	Aug. 31, 2024	Jun. 30, 2024	Dec. 31, 2024	Dec. 31, 2023	Sep. 30, 2024	Sep. 30, 2014
Gain Contingencies [Line Items]						
Crop insurance proceeds				$ 538		
Unallocated advance insurance payment related to Lahaina Wildfire			2,416	1,000		
Other Nonoperating Income	$ 1,088	$ 4,882	$ 6,243	$ 314		
Approximate future costs and expenditures KLMC remains committed for on uncompleted portion of Bypass Highway					$ 1,100	
Maximum amount KLMC has agreed to contribute towards construction costs on Bypass Highway project					$ 6,700	
Dc Distributions Bankruptcy [Member]						
Gain Contingencies [Line Items]						
Gain Contingency, Unrecorded Amount						$ 26,800

Schedule of Information by Segment (Details) - USD ($) $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Segment Reporting Information [Line Items]		
Revenues	$ 1,951	$ 5,254
Credit loss reserve expense	988	
Operating loss	(7,544)	50
Net gain on property damage and lost profits, net of insurance claims	6,243	314
Corporate operating income (loss) before income taxes	(1,912)	1,730
Income (loss) before income taxes	(1,301)	364
Property [Member]		
Segment Reporting Information [Line Items]		
Revenues	311	458
Operating costs and expenses	1,022	1,126
Property tax	125	130
Credit loss reserve expense	988	
Depreciation	63	69
Other selling, general and administrative expenses	1,045	758
Operating loss	(2,932)	(1,625)
Agriculture [Member]		
Segment Reporting Information [Line Items]		
Revenues	217	3,178
Property tax	18	58
Depreciation	142	129
Other selling, general and administrative expenses	164	177
Operating loss	(2,700)	(55)
Cost of goods sold	2,593	2,869
Property And Agriculture [Member]		
Segment Reporting Information [Line Items]		
Operating loss	$ (5,632)	$ (1,680)

Schedule of Identifiable Assets and Capital Expenditures (Details) - USD ($) $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Segment Reporting Information [Line Items]		
Identifiable assets	$ 90,967	$ 93,019
Capital expenditures	2,997	1,823
Depreciation and amortization	205	198
Property And Agriculture [Member]		
Segment Reporting Information [Line Items]		
Identifiable assets	70,519	63,766
Property [Member]		
Segment Reporting Information [Line Items]		
Identifiable assets	12,220	10,468
Capital expenditures	1,016	1,619
Depreciation and amortization	63	69
Agriculture [Member]		
Segment Reporting Information [Line Items]		
Identifiable assets	58,299	53,298
Capital expenditures	1,981	204
Depreciation and amortization	142	129
Corporate Segment [Member]		
Segment Reporting Information [Line Items]		
Identifiable assets	$ 20,448	$ 29,253

Schedule of Computation of Net Income (Loss) Per Share - Basic and Diluted (Details) - USD ($) $ / shares in Units, shares in Thousands, $ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Numerator:		
Net loss	$ (1,091)	$ 3,707
Denominator:		
Number of weighted average share outstanding - basic	1,845	1,845
Number of weighted average share outstanding - diluted	1,845	1,845
Net loss per share - basic	$ (0.59)	$ 2.01
Net loss per share - diluted	$ (0.59)	$ 2.01

Calculation of Net Income Per Share (Details Narrative) - shares	Dec. 31, 2024	Dec. 31, 2023
Earnings Per Share, Basic, by Common Class, Including Two Class Method [Line Items]		
Common stock, shares issued	1,792,613	1,792,613
Common stock, shares outstanding	1,792,613	1,792,613
Common Class C [Member]		
Earnings Per Share, Basic, by Common Class, Including Two Class Method [Line Items]		
Common stock, shares issued	52,000	52,000
Common stock, shares outstanding	52,000	52,000

Subsequent Events (Details Narrative) - USD ($) $ in Thousands		1 Months Ended
	Feb. 26, 2024	Feb. 28, 2025
Subsequent Event [Line Items]		
Amount allocated to the participants in the qualified replacement plan	$ 1,019	
Subsequent Event [Member]		
Subsequent Event [Line Items]		
Amount allocated to the participants in the qualified replacement plan		$ 1,098

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"documentation": "Amount paid by KLMC on sewer line project."
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}
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"documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form."
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"documentation": "PCAOB issued Audit Firm Identifier"
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"nsuri": "http://xbrl.sec.gov/ecd/2024",
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"lang": {
"en-us": {
"role": {
"label": "Award Timing, How MNPI Considered"
}
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"auth_ref": [
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"nsuri": "http://xbrl.sec.gov/ecd/2024",
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"en-us": {
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"localname": "AwardTmgPredtrmndFlag",
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"en-us": {
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"us-gaap_AwardTypeAxis": {
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"documentation": "Information by type of award under share-based payment arrangement."
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"auth_ref": [
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"label": "Awards Close in Time to MNPI Disclosures, Individual Name"
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"en-us": {
"role": {
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"kaan_BaseSalesPricePerPmoLandSalesAgreement": {
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"localname": "BaseSalesPricePerPmoLandSalesAgreement",
"crdr": "debit",
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"lang": {
"en-us": {
"role": {
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"documentation": "Base sales price for the PMC land parcels pursuant to the PMC Sales Agreement."
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"documentation": "Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS)."
}
}
},
"auth_ref": []
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"localname": "BuildingMember",
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"en-us": {
"role": {
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"documentation": "Facility held for productive use including, but not limited to, office, production, storage and distribution facilities."
}
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},
"us-gaap_CashAndCashEquivalentsAtCarryingValue": {
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"documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in [illegible]
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"role": {
"label": "Cash and Cash Equivalents",
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 "lang": {
  "en-us": {
   "role": {
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    "documentation": "Amount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non-US (United States of America) jurisdiction."
   }
  }
 },
 "auth_ref": [
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"us-gaap_DeferredFederalStateAndLocalTaxExpenseBenefit": {
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 "localname": "DeferredFederalStateAndLocalTaxExpenseBenefit",
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    "documentation": "Amount of deferred federal, state, and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national, regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction."
   }
  }
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 "auth_ref": [
  "r666"
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 "nsuri": "http://fasb.org/us-gaap/2024",
 "localname": "DeferredIncomeTaxLiabilities",
 "crdr": "credit",
 "calculation": {
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   "order": 2.0
  }
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 "lang": {
  "en-us": {
   "role": {
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    "label": "Deferred Tax Liabilities, Gross",
    "documentation": "Amount of deferred tax liability attributable to taxable temporary differences."
   }
  }
 },
 "auth_ref": [
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  "r37",
  "r70",
  "r270"
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},
"us-gaap_DeferredIncomeTaxLiabilitiesNet": {
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 "localname": "DeferredIncomeTaxLiabilitiesNet",
 "crdr": "credit",
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  "http://kaanapalilandllc.com/role/BalanceSheets": {
   "parentTag": "us-gaap_Liabilities",
   "weight": 1.0,
   "order": 3.0
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 "lang": {
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   "role": {
    "label": "Deferred income taxes",
    "documentation": "Amount, after deferred tax asset, of deferred tax liability attributable to taxable differences with jurisdictional netting."
   }
  }
 },
 "auth_ref": [
  "r257",
  "r258",
  "r365"
 ]
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"us-gaap_DeferredIncomeTaxesAndTaxCredits": {
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 "localname": "DeferredIncomeTaxesAndTaxCredits",
 "crdr": "debit",
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   "weight": 1.0,
   "order": 6.0
  }
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 "presentation": [
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   "role": {
    "label": "Deferred income taxes",
    "documentation": "Amount of deferred income tax expense (benefit) and income tax credits."
   }
  }
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 "auth_ref": [
  "r55"
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"us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit": {
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 "nsuri": "http://fasb.org/us-gaap/2024",
 "localname": "DeferredStateAndLocalIncomeTaxExpenseBenefit",
 "crdr": "debit",
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 "lang": {
  "en-us": {
   "role": {
    "label": "State - deferred",
    "documentation": "Amount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction."
   }
  }
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  "r663",

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"dei_DocumentQuarterlyReport": {
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 "localname": "DocumentQuarterlyReport",
 "presentation": [
  "http://kaanapalilandllc.com/role/Cover"
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 "lang": {
  "en-us": {
   "role": {
    "label": "Document Quarterly Report",
    "documentation": "Boolean flag that is true only for a form used as an quarterly report."
   }
  }
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 "auth_ref": [
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},
"dei_DocumentRegistrationStatement": {
 "xbrltype": "booleanItemType",
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 "localname": "DocumentRegistrationStatement",
 "presentation": [
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 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Document Registration Statement",
    "documentation": "Boolean flag that is true only for a form used as a registration statement."
   }
  }
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 "auth_ref": [
  "r519"
 ]
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"dei_DocumentShellCompanyEventDate": {
 "xbrltype": "dateItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2024",
 "localname": "DocumentShellCompanyEventDate",
 "presentation": [
  "http://kaanapalilandllc.com/role/Cover"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Document Shell Company Event Date",
    "documentation": "Date of event requiring a shell company report."
   }
  }
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 "auth_ref": [
  "r532"
 ]
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"dei_DocumentShellCompanyReport": {
 "xbrltype": "booleanItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2024",
 "localname": "DocumentShellCompanyReport",
 "presentation": [
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 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Document Shell Company Report",
    "documentation": "Boolean flag that is true for a Shell Company Report pursuant to section 13 or 15(d) of the Exchange Act."
   }
  }
 },
 "auth_ref": [
  "r532"
 ]
},
"dei_DocumentTransitionReport": {
 "xbrltype": "booleanItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2024",
 "localname": "DocumentTransitionReport",
 "presentation": [
  "http://kaanapalilandllc.com/role/Cover"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Document Transition Report",
    "documentation": "Boolean flag that is true only for a form used as a transition report."
   }
  }
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 "auth_ref": [
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"dei_DocumentType": {
 "xbrltype": "submissionTypeItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2024",
 "localname": "DocumentType",
 "presentation": [
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 "lang": {
  "en-us": {
   "role": {
    "label": "Document Type",
    "documentation": "The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'."
   }
  }
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 "auth_ref": []
},
"dei_DocumentsIncorporatedByReferenceTextBlock": {
 "xbrltype": "textBlockItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2024",
 "localname": "DocumentsIncorporatedByReferenceTextBlock",
 "presentation": [
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 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Documents Incorporated by Reference [Text Block]",
    "documentation": "Documents incorporated by reference."
   }
  }
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 "auth_ref": [
  "r522"
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"us-gaap_DomesticCountryMember": {
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 "nsuri": "http://fasb.org/us-gaap/2024",
 "localname": "DomesticCountryMember",
 "presentation": [
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 "lang": {
  "en-us": {
   "role": {
    "label": "Domestic Tax Jurisdiction [Member]",
    "documentation": "Designated federal jurisdiction entitled to levy and collect income tax in country of domicile. Includes, but is not limited to, national jurisdiction for non-U.S. jurisdiction."
   }
  }
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 "auth_ref": [
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"us-gaap_EarningsPerShareAbstract": {
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 "localname": "EarningsPerShareAbstract",
 "lang": {
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   "role": {
    "label": "Earnings Per Share [Abstract]"
   }
  }
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 "auth_ref": []
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 "localname": "EarningsPerShareBasic",
 "presentation": [
  "http://kaanapalilandllc.com/role/ScheduleOfComputationOfNetIncomeLossPerShare-BasicAndDilutedDetails",
  "http://kaanapalilandllc.com/role/StatementsOfOperationsParenthetical"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Net income (loss) per share - basic",
    "verboseLabel": "Net loss per share - basic",
    "documentation": "The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period."
   }
  }
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 "auth_ref": [
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  "r289",
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  "r357",
  "r482"
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"us-gaap_EarningsPerShareBasicLineItems": {
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  "http://kaanapalilandllc.com/role/StatementsOfOperationsParenthetical"
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"documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the [illegible]"
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"label": "Entity Registrant Name",
"documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC."
}
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"documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act."
}
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"http://kaanapaliland llc.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"
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"role": {
"label": "Land Development",
"documentation": "The entire disclosure for certain real estate investment financial statements, real estate investment trust operating support agreements, real estate owned, retail land sales, time share transactions, as well as other real estate related disclosures."
}
}
},
"auth_ref": [
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}
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"documentation": "A tax based on the assessed value of real estate by the local government. The tax is usually based on the value of property (including the land)."
}
}
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"documentation": "Tabular disclosure of all significant reconciling items in the reconciliation of total assets from reportable segments to the entity's consolidated assets."
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}
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"en-us": {
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"documentation": "Related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest."
}
}
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}
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}
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"documentation": "Amount of accumulated undistributed earnings (deficit)."
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"documentation": "Accumulated undistributed earnings (deficit)."
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"localname": "RevenueFromContractWithCustomerIncludingAssessedTax",
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"label": "Total",
"documentation": "Amount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise."
}
}
},
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"documentation": "Revenue from real estate, net."
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"weight": 1.0,
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"documentation": "Title of a 12(b) registered security."
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"documentation": "Title of a 12(g) registered security."
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"localname": "SecurityExchangeName",
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"documentation": "Name of the Exchange on which a security is registered."
}
}
},
"auth_ref": [
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"en-us": {
"role": {
"label": "Security Reporting Obligation",
"documentation": "15(d), indicating whether the security has a reporting obligation under that section of the Exchange Act."
}
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"auth_ref": [
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"us-gaap_SegmentDomain": {
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"http://kaanapalilandllc.com/role/ScheduleOfInformationBySegmentDetails"
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"documentation": "Components of an entity that engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity."
}
}
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"lang": {
"en-us": {
"role": {
"label": "Capital expenditures",
"documentation": "Amount of expenditure for addition to long-lived assets included in determination of segment assets by chief operating decision maker (CODM) or otherwise regularly provided to CODM. Excludes expenditure for addition to financial instrument, long-term customer relatio
}
}
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"documentation": "The entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 p
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"http://kaanapalilandllc.com/role/ScheduleOfInformationBySegmentDetails"
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"http://kaanapalilandllc.com/role/TransactionsWithAffiliatesDetailsNarrative"
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"lang": {
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"documentation": "The aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of speci
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"documentation": "Designated state or local jurisdiction entitled to levy and collect income tax."
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"http://kaanapalilandllc.com/role/ScheduleOfInformationBySegmentDetails"
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"documentation": "Information by business segments."
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"http://kaanapalilandllc.com/role/CalculationOfNetIncomePerShareDetailsNarrative",
"http://kaanapalilandllc.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"
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"lang": {
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"documentation": "Information by the different classes of stock of the entity."
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"role": {
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"documentation": "Information by component of equity."
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"http://kaanapalilandllc.com/role/StatementsOfStockholdersEquity",
"http://kaanapalilandllc.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"
],
"lang": {
"en-us": {
"role": {
"label": "Statement [Table]",
"documentation": "Disclosure of information about statement of comprehensive income, income, other comprehensive income, financial position, cash flows, and shareholders' equity."
}
}
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"totalLabel": "Total shareholders\u2019 equity",
"periodStartLabel": "Beginning balance, value",
"periodEndLabel": "Ending balance, value",
"label": "Equity, Attributable to Parent",
"documentation": "Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest."
}
}
},
"auth_ref": [
"r39",
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"lang": {
"en-us": {
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"documentation": "Detail information of subsequent event by type. User is expected to use existing line items from elsewhere in the taxonomy as the primary line items for this disclosure, which is further associated with dimension and member elements pertaining to a subsequent event."
}
}
},
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}
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}
}
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}
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"Topic": "280",
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"Section": "50",
"Paragraph": "31",
"Publisher": "FASB",
"URI": "https://asc.fasb.org/1943274/2147482810/280-10-50-31"
},
"r23": {
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"Section": "50",
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"Publisher": "FASB",
"URI": "https://asc.fasb.org/1943274/2147482099/360-10-50-1"
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"r26": {
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"Topic": "850",
"SubTopic": "10",
"Section": "50",
"Paragraph": "1",
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"URI": "https://asc.fasb.org/1943274/2147483326/850-10-50-1"
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"r28": {
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"Topic": "850",
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"Section": "50",
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"URI": "https://asc.fasb.org/205/tableOfContent"
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"r30": {
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"r119": {
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"URI": "https://asc.fasb.org/260/tableOfContent"
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"r145": {
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"r152": {

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"Paragraph": "8",
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"Publisher": "FASB",
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"Paragraph": "1",
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"Subparagraph": "(SAB Topic 11.C)",
"Publisher": "FASB",
"URI": "https://asc.fasb.org/1943274/2147479360/740-10-S99-2"
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"r284": {
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"URI": "https://asc.fasb.org/1943274/2147477891/740-270-50-1"
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"r285": {
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"SubTopic": "30",
"Name": "Accounting Standards Codification",
"Section": "50",
"Paragraph": "2",
"Subparagraph": "(a)",
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"URI": "https://asc.fasb.org/1943274/2147482603/740-30-50-2"
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"r286": {
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"Section": "65",
"Paragraph": "2",
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"Publisher": "FASB",
"URI": "https://asc.fasb.org/1943274/2147478666/740-323-65-2"
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"r287": {
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"Publisher": "FASB",
"URI": "https://asc.fasb.org/1943274/2147480175/815-40-65-1"
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"r306": {
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"r307": {
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"Paragraph": "2",
"Subparagraph": "(c)",
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"URI": "https://asc.fasb.org/1943274/2147482106/820-10-50-2"
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"r308": {
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"Name": "Accounting Standards Codification",
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"Paragraph": "2",
"Subparagraph": "(c)(1)",
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"r309": {
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"SubTopic": "10",
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"Section": "50",
"Paragraph": "2",
"Subparagraph": "(c)(1e)",
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"URI": "https://asc.fasb.org/1943274/2147482106/820-10-50-2"
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"r310": {
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"SubTopic": "10",
"Name": "Accounting Standards Codification",
"Section": "50",
"Paragraph": "2",
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"r311": {
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"Paragraph": "2",
"Subparagraph": "(c)(3)",
"Publisher": "FASB",
"URI": "https://asc.fasb.org/1943274/2147482106/820-10-50-2"
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"Paragraph": "2",
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"r313": {
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"r315": {
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"r316": {
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"r401": {
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"r411": {
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"r424": {
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"r428": {
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"URI": "https://asc.fasb.org/1943274/2147479170/946-210-S99-2"
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"r429": {
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"r430": {
"role": "http://www.xbrl.org/2003/role/disclosureRef",
"Topic": "946",
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"Paragraph": "3",
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"r433": {
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