# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2018**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

**A** This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

**B** This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

**1a** Name of plan
RIMKUS CONSULTING GROUP, INC. 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/1992

**2a** Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
RIMKUS CONSULTING GROUP, INC.

8 GREENWAY PLAZA
HOUSTON, TX 77046

**2b** Employer Identification Number (EIN)
76-0163936

**2c** Plan Sponsor's telephone number
713-621-3550

**2d** Business code (see instructions)
541600

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 09/25/2019 | WILLIAM G. SANTAITI |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 09/25/2019 | WILLIAM G. SANTAITI |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor | **3b** | Administrator's EIN |
| | | **3c** | Administrator's telephone number |
| **4** | If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br>**a** Sponsor's name<br>**c** Plan Name | **4b** | EIN |
| | | **4d** | PN |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 604 |
| **6** | Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** | Total number of active participants at the beginning of the plan year | **6a(1)** | 503 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 538 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 121 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 659 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 659 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 545 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 22 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

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

| **9a** Plan funding arrangement (check all that apply) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | [X] Insurance | **(1)** | [X] Insurance |
| **(2)** | [ ] Code section 412(e)(3) insurance contracts | **(2)** | [ ] Code section 412(e)(3) insurance contracts |
| **(3)** | [X] Trust | **(3)** | [X] Trust |
| **(4)** | [ ] General assets of the sponsor | **(4)** | [ ] General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 2 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

# SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

**2018**

**This Form is Open to Public Inspection**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

**A** Name of plan
RIMKUS CONSULTING GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RIMKUS CONSULTING GROUP, INC.

**D** Employer Identification Number (EIN)
76-0163936

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

**1** Coverage Information:

**(a)** Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

| **(b)** EIN | **(c)** NAIC code | **(d)** Contract or identification number | **(e)** Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|---|---|---|---|---|---|
| | | | | **(f)** From | **(g)** To |
| 71-0294708 | 86509 | YH1248 | 659 | 07/12/2018 | 12/31/2018 |

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

| **(a)** Total amount of commissions paid | **(b)** Total amount of fees paid |
|---|---|
| 0 | 0 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | 4067981 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

| | | | |
|---|---|---|---|
| **b** | Premiums paid to carrier | 6b | |
| **c** | Premiums due but unpaid at the end of the year | 6c | |
| **d** | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. | 6d | |

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

| | | | | | |
|---|---|---|---|---|---|
| **b** | Balance at the end of the previous year | | | 7b | 0 |
| **c** | Additions: (1) Contributions deposited during the year | 7c(1) | 152075 | | |
| | (2) Dividends and credits | 7c(2) | | | |
| | (3) Interest credited during the year | 7c(3) | 22103 | | |
| | (4) Transferred from separate account | 7c(4) | 819046 | | |
| | (5) Other (specify below) | 7c(5) | 3530141 | | |
| | ▶ * | | | | |
| | (6)Total additions | | | 7c(6) | 4523365 |
| **d** | Total of balance and additions (add lines **7b** and **7c(6)**). | | | 7d | 4523365 |
| **e** | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 398101 | | |
| | (2) Administration charge made by carrier | 7e(2) | 2049 | | |
| | (3) Transferred to separate account | 7e(3) | | | |
| | (4) Other (specify below) | 7e(4) | 936 | | |
| | ▶ * | | | | |
| | (5) Total deductions | | | 7e(5) | 401086 |
| **f** | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 4122279 |

## Part III Welfare Benefit Contract Information

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

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

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

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | **9a(1)** | | | |
| (2) Increase (decrease) in amount due but unpaid | **9a(2)** | | | |
| (3) Increase (decrease) in unearned premium reserve | **9a(3)** | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | **9a(4)** | |
| **b** Benefit charges (1) Claims paid | **9b(1)** | | | |
| (2) Increase (decrease) in claim reserves | **9b(2)** | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | **9b(3)** | |
| (4) Claims charged | | | **9b(4)** | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | **9c(1)(A)** | | | |
| (B) Administrative service or other fees | **9c(1)(B)** | | | |
| (C) Other specific acquisition costs | **9c(1)(C)** | | | |
| (D) Other expenses | **9c(1)(D)** | | | |
| (E) Taxes | **9c(1)(E)** | | | |
| (F) Charges for risks or other contingencies | **9c(1)(F)** | | | |
| (G) Other retention charges | **9c(1)(G)** | | | |
| (H) Total retention | | | **9c(1)(H)** | |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs. | | | **10b** | |

## Part IV Provision of Information

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

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

# SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

**2018**

**This Form is Open to Public Inspection**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

**A** Name of plan
RIMKUS CONSULTING GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RIMKUS CONSULTING GROUP, INC.

**D** Employer Identification Number (EIN)
76-0163936

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

**1** Coverage Information:

**(a)** Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|---|---|---|---|---|---|
| | | | | (f) From | (g) To |
| 71-0294708 | 86509 | ZH9542 | 0 | 01/01/2018 | 07/11/2018 |

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

| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|---|---|
| 4515 | 0 |

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

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

BBVA COMPASS INSURANCE AGENCY INC
15 20TH STREET S
6TH FLOOR
BIRMINGHAM, AL 35233

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | (c) Amount | (d) Purpose | (e) Organization code |
| 4515 | | | 3 |

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

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

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

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

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

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

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

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

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

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

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

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

## Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | 0 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 0 |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

| | | | |
|---|---|---|---|
| b | Premiums paid to carrier | 6b | |
| c | Premiums due but unpaid at the end of the year | 6c | |
| d | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. | 6d | |

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

| | | | | | |
|---|---|---|---|---|---|
| b | Balance at the end of the previous year | | | 7b | 4174836 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 188364 | | |
| | (2) Dividends and credits | 7c(2) | | | |
| | (3) Interest credited during the year | 7c(3) | 28143 | | |
| | (4) Transferred from separate account | 7c(4) | | | |
| | (5) Other (specify below) | 7c(5) | 10611 | | |
| | ▶ * | | | | |
| | (6)Total additions | | | 7c(6) | 227118 |
| d | Total of balance and additions (add lines **7b** and **7c(6)**). | | | 7d | 4401954 |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 481278 | | |
| | (2) Administration charge made by carrier | 7e(2) | 3746 | | |
| | (3) Transferred to separate account | 7e(3) | 3911892 | | |
| | (4) Other (specify below) | 7e(4) | 5038 | | |
| | ▶ * | | | | |
| | (5) Total deductions | | | 7e(5) | 4401954 |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 0 |

## Part III Welfare Benefit Contract Information

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

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

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

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | **9a(1)** | | | |
| (2) Increase (decrease) in amount due but unpaid | **9a(2)** | | | |
| (3) Increase (decrease) in unearned premium reserve | **9a(3)** | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | **9a(4)** | |
| **b** Benefit charges (1) Claims paid | **9b(1)** | | | |
| (2) Increase (decrease) in claim reserves | **9b(2)** | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | **9b(3)** | |
| (4) Claims charged | | | **9b(4)** | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | **9c(1)(A)** | | | |
| (B) Administrative service or other fees | **9c(1)(B)** | | | |
| (C) Other specific acquisition costs | **9c(1)(C)** | | | |
| (D) Other expenses | **9c(1)(D)** | | | |
| (E) Taxes | **9c(1)(E)** | | | |
| (F) Charges for risks or other contingencies | **9c(1)(F)** | | | |
| (G) Other retention charges | **9c(1)(G)** | | | |
| (H) Total retention | | | **9c(1)(H)** | |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs. | | | **10b** | |

## Part IV Provision of Information

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

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2018**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

**A** Name of plan
RIMKUS CONSULTING GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RIMKUS CONSULTING GROUP, INC.

**D** Employer Identification Number (EIN)
76-0163936

## Part I Service Provider Information (see instructions)

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

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

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 26 64 | SERVICE PROVIDER | 52743 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

MBG RETIREMENT

76-0392127

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 99 | SERVICE PROVIDER | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 44116 | Yes [ ] No [X] |

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

**3.** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MBG RETIREMENT | 99 | 44116 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| VOYA RETIREMENT INSURANCE & ANNUITY<br><br>71-0294708 | OTHER FEES |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2018**

**This Form is Open to Public Inspection.**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

**A** Name of plan
RIMKUS CONSULTING GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
RIMKUS CONSULTING GROUP, INC.

**D** Employer Identification Number (EIN)
76-0163936

**Part I** **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D

**b** Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 71-0294708-000 | P | 0 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

## Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

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

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

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

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

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

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

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

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

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

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

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2018**

**This Form is Open to Public Inspection**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

**A** Name of plan
RIMKUS CONSULTING GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RIMKUS CONSULTING GROUP, INC.

**D** Employer Identification Number (EIN)
76-0163936

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 515568 | 506607 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 31945321 | 31963176 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 4174836 | 4122279 |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 36635725 | 36592062 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 36635725 | 36592062 |

## Part II Income and Expense Statement

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

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 651285 | |
| | **(B)** Participants | 2a(1)(B) | 3769981 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 107944 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 4529210 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 25355 | |
| | **(F)** Other | 2b(1)(F) | 50245 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 75600 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 1560469 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1560469 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | -3655563 |
| c Other income | 2c | | 9822 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 2519538 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 2504320 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 2504320 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 58881 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 58881 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 2563201 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -43663 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: PANNELL, KERR FORSTER OF TEXAS, P.C **(2)** EIN: 76-0356844

**d** The opinion of an independent qualified public accountant is **not attached** because:

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

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | X | | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | X | | |

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

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

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

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2018**

**This Form is Open to Public Inspection.**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

**A** Name of plan
RIMKUS CONSULTING GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
RIMKUS CONSULTING GROUP, INC.

**D** Employer Identification Number (EIN)
76-0163936

## Part I Distributions

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

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

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

EIN(s): 71-0294708

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

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

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6** **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

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

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

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

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

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

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

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

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

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

**19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# Rimkus Consulting Group, Inc.
# 401(k) Plan

# Financial Statements
# and Supplemental Schedule

**December 31, 2018**

Rimkus Consulting Group, Inc. 401(k) Plan

December 31, 2018

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Schedules not included herein are omitted because of the absence of the conditions under which they are required.

PANNELL KERR FORSTER OF TEXAS, P.C.

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Houston, Texas 77057-3000
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# INDEPENDENT AUDITORS' REPORT

To the Trustees of the
Rimkus Consulting Group, Inc. 401(k) Plan

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Rimkus Consulting Group, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with U.S. generally accepted auditing standards ("GAAS"). Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to information summarized in Note 4, which was certified by Voya Retirement Insurance and Annuity Company and Voya Institutional Trust Company, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodians hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2018 and 2017, that the information provided to the Plan administrator by the custodians are complete and accurate.

## Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**

The supplemental schedule, Schedule H, line 4i, as of December 31, 2018, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

**Report on Form and Content in Compliance with DOL's Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodians, have been audited by us in accordance with GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Pannell Kerr Forster of Texas, P.C.

September 17, 2019

Rimkus Consulting Group, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits

| | December 31, | |
|---|---|---|
| | 2018 | 2017 |
| **Assets** | | |
| Investments | | |
| Pooled separate accounts at fair value | $ 31,963,177 | $ 31,945,321 |
| Guaranteed investment contract at contract value | 4,122,279 | 4,174,836 |
| Total investments | 36,085,456 | 36,120,157 |
| Receivables | | |
| Participant contributions | 315,523 | 268,154 |
| Employer contributions | 53,646 | 31,253 |
| Notes receivable from participants | 506,607 | 515,568 |
| Total receivables | 875,776 | 814,975 |
| Total assets | 36,961,232 | 36,935,132 |
| **Liabilities** | | |
| Excess contributions refundable | 28,449 | - |
| Total liabilities | 28,449 | - |
| Net assets available for benefits | $ 36,932,783 | $ 36,935,132 |

*See notes to financial statements.*

Rimkus Consulting Group, Inc. 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

| | Year Ended December 31, | |
|---|---|---|
| | 2018 | 2017 |
| Additions to net assets | | |
| Investment income | | |
| Interest and dividends | $ 1,606,425 | $ 40,341 |
| Net appreciation in fair value of investments | - | 5,113,935 |
| Total investment income | 1,606,425 | 5,154,276 |
| Contributions | | |
| Participant contributions | 3,788,902 | 3,209,652 |
| Employer contributions | 673,677 | 385,881 |
| Rollover contributions | 107,944 | 505,787 |
| Total contributions | 4,570,523 | 4,101,320 |
| Revenue credits | 14,118 | 15,448 |
| Interest on notes receivable from participants | 25,355 | 25,101 |
| Total additions | 6,216,421 | 9,296,145 |
| Deductions from net assets | | |
| Net depreciation in fair value of investments | 3,655,570 | - |
| Benefits paid to participants | 2,504,320 | 2,784,605 |
| Administrative expenses | 58,880 | 25,242 |
| Total deductions | 6,218,770 | 2,809,847 |
| Net increase (decrease) in net assets available for benefits | (2,349) | 6,486,298 |
| Net assets available for benefits, beginning of year | 36,935,132 | 30,448,834 |
| Net assets available for benefits, end of year | $ 36,932,783 | $ 36,935,132 |

*See notes to financial statements.*

Rimkus Consulting Group, Inc. 401(k) Plan

Notes to Financial Statements

December 31, 2018

## Note 1 - Description of the Plan

The following description of Rimkus Consulting Group, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the *Plan Document* for a more complete description of the Plan's provisions, which is available from the Plan administrator.

General

The Plan is a defined contribution plan established on April 3, 1992 covering all full time employees of Rimkus Consulting Group, Inc. and affiliates (the "Company" or "Employer") who are age 21 or older. Effective January 1, 2018, the Plan was amended to replace Rimkus Analytics with Rimkus Building Consultants as an employer in the Plan. The Plan was most recently amended on July 1, 2018. The Plan is administered by the Company. Voya Retirement Insurance and Annuity Company served as the custodian for the Plan through July 11, 2018. Effective July 12, 2018, Voya Institutional Trust Company became the custodian of the Plan.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Eligibility

Employees are eligible to participate in the Plan one month after the date of hire, as long as they have attained 21 years of age.

Contributions

Participants may elect to defer a specified amount or percentage of their pre-tax or after-tax compensation as contributions to the Plan. Contributions are subject to certain limitations. The Company, at its discretion, may make matching and profit sharing contributions to the Plan. For 2018, the Company matched 30% of per-pay-period contribution of the participant's eligible compensation, limited to $200 per month and/or $2,400 per year per participant. For 2017, the Company matched 25% of the first 6% of annual eligible participant compensation deferred up to $100,000 and limited to $125 per month and/or $1,500 per year per participant. There were no profit sharing contributions to the Plan in 2018 or 2017. Participants direct the investment of their contributions as well as the Company's contribution into various investment options offered by the Plan. The Plan currently offers several pooled separate accounts and a guaranteed investment contract with an insurance company as investment options for participants.

Participant contributions are presented net of returned excess contributions paid to certain active participants in order to satisfy the relevant nondiscrimination provisions of the Plan. These payments were $28,449 and $0 during 2018 and 2017, respectively, and are included in the statements of net assets available for benefits as excess contributions refundable.

A participant who receives a qualifying distribution from a former employer's retirement savings plan may contribute the distribution to the Plan, provided that such contribution qualifies as a rollover contribution in accordance with Section 402 of the Internal Revenue Code ("IRC") or is made by a direct trust-to-trust transfer.

**Note 1 - Description of the Plan (Continued)**

Participant accounts

Each participant's account is credited with the participant's contributions, the Company's contribution, if any, and allocations of Plan earnings and losses and revenue credits. Allocations are based on participant earnings or account balances, as defined. The benefits to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants are vested in the Company's contributions based on years of service. Participants begin vesting at 25% after one year of service, increasing 25% each year thereafter, with the participant 100% vested after four years.

Forfeitures

The Plan provides that non-vested portions of Company contributions are forfeited by terminated participants and may be used to reduce Company matching contributions or be reallocated to participant's accounts. Forfeitures of $10,892 and $32,570 were reallocated to participant's accounts during 2018 and 2017, respectively. As of December 31, 2018 and 2017, the Plan had $33,146 and $17,320, respectively, of forfeitures which had not yet been applied.

Payment of benefits

Upon termination of service, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or payment by some other method of distribution as specified in the *Plan Document*.

If the value of the participant's vested account balance (excluding rollover contributions) is less than $5,000, the Company is allowed to distribute the entire vested account balance out of the Plan. If the value of the participant's vested account balance is more than $1,000 but less than $5,000 and the participant does not consent to a lump sum distribution, the account balance will be distributed to an individual retirement account for the benefit of the participant at the direction of the Plan administrator. If the participant's vested account balance is greater than $5,000, the participant may elect to receive a lump sum distribution, roll the balance into another qualified retirement plan or an individual retirement account, or leave the vested balance in the Plan. Any taxable distribution paid by the Custodian directly to the participant will be subject to mandatory federal income tax withholding of 20% of the requested distribution.

Notes receivable from participants

Participants may borrow from their accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Note terms range from one to five years. However, if the note is for the purchase of a principal residence, the Plan administrator may permit a longer repayment term. The notes are secured by the balance in the participant's account and bear interest at 1% over the prime rate index.

## Note 2 - Summary of Significant Accounting Policies

Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Basis of presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles ("GAAP").

Valuation of investments and income recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan recognizes net appreciation or depreciation in the fair value of its investments. Unrealized appreciation or depreciation in the fair value of investments held at year-end is determined using the fair value at the beginning of the year or the purchase price if the investment is acquired during the year. The realized gain or loss on the sale of investments is determined using historical cost. Upon the sale of an investment, the current year realized appreciation or depreciation is adjusted for unrealized gains and losses recognized in prior years. Unrealized appreciation or depreciation and realized gains and losses are reported as net appreciation or depreciation in fair value of investments in the statement of changes in net assets available for benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions, based upon terms of the *Plan Document*, upon liquidation of their account balance.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Risks and uncertainties

The Plan provides for investments in various investment securities, which in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits. Plan participants bear the risk of any Plan investment losses.

**Note 2 - Summary of Significant Accounting Policies (Continued)**

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

New accounting pronouncement

The Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework-Changes to the Disclosure Requirements for Fair Value Measurement* in August 2018. The ASU modifies the disclosure requirements for the fair value measurements in Topic 820, including the removal, modification to, and addition of certain disclosure requirements. The ASU will be effective for the Plan's fiscal year beginning after December 15, 2019. The provisions of the ASU are not expected to have a material impact on the Plan's financial statements.

**Note 3 - Fair Value Measurements That Use Net Asset Value**

The following table summarizes investments measured at fair value based on net asset value per share:

| Investments as of December 31, 2018 | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|
| Pooled separate accounts | $ 31,963,177 | N/A | Daily | Daily |
| **Investments as of December 31, 2017** | **Fair Value** | **Unfunded Commitments** | **Redemption Frequency** | **Redemption Notice Period** |
| Pooled separate accounts | $ 31,945,321 | N/A | Daily | Daily |

**Note 4 - Information Certified by the Custodians (Unaudited)**

For the Plan years 2018 and 2017, the financial information included in the Plan's financial statements, except for contributions receivable, excess contributions refundable, contributions, benefits paid to participants, revenue credits, and administrative expenses, has been derived from information certified as complete and accurate by the custodians, in accordance with 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

**Note 5 - Investment Contract with Insurance Company**

The Plan entered into a fully benefit-responsive investment contract (the "Contract") with the custodians. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

**Note 5 - Investment Contract with Insurance Company (Continued)**

Contract value, as reported to the Plan by the custodians, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct withdrawals or transfer all or a portion of their investment at contract value.

The Contract can be redeemed daily unless the amounts transferred from the Contract are being transferred to a competing contract for a period of 90 calendar days beginning on the date such an amount is transferred from the account or if a partial transfer has occurred within the last 90 calendar days. Participants may be subject to a surrender charge or market value adjustment upon early liquidation of their investment in the Contract.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1.00% and is guaranteed for the life of the Contract. The declared interest rate credited during a contract year shall not be less than the guaranteed rate for such contract year.

**Note 6 - Plan Tax Status**

The Plan has adopted a prototype plan document, which obtained its latest opinion letter dated March 31, 2008, in which the Internal Revenue Service ("IRS") stated that the prototype plan, as designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Note 7 - Party-In-Interest Transactions**

The Plan incurs expenses related to general administration and recordkeeping. These expenses and certain accounting and auditing fees relating to the Plan are paid by the Company as the Plan sponsor.

Plan investments are pooled separate accounts and a guaranteed investment contract managed by the custodians, which, therefore, qualify as party-in-interest transactions.

**Note 7 - Party-In-Interest Transactions (Continued)**

The custodians provide certain administrative services to the Plan pursuant to a service agreement. The custodians receive revenue from investment service providers for services they provide to the funds. Pursuant to the Expense Account for Service Expenditures ("EASE") agreement, the Plan receives revenue credits calculated as 0.04% of the Plan's asset balance at the end of each month which is used to offset certain amounts owed to he custodians for their administrative services to the Plan. Effective July 1, 2018, the EASE agreement was amended to revise the revenue credit calculation to 0.29% of the Plan's asset balance at the end of each month and also include a flat annual credit amount of $10,000 allocated to the Plan. If the revenue received by the Plan exceeds the amount owed under the EASE agreement, the custodians credit the excess to the Plan's trust quarterly on January 31st and each quarter thereafter, following the close of the Plan year. The excess, referred to as revenue credits, are used to pay other plan expenses or is allocated to participants on a pro-rata basis. During 2018 and 2017, the Plan received $14,118 and $15,448 respectively, of revenue credits.

**Note 8 - Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31:

| | 2018 | 2017 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 36,932,783 | $ 36,935,132 |
| Participant contributions receivable | (315,523) | (268,154) |
| Employer contributions receivable | (53,646) | (31,253) |
| Excess contributions payable | 28,449 | - |
| Net assets available for benefits per Form 5500 | $ 36,592,063 | $ 36,635,725 |

The following is a reconciliation of the net increase (decrease) in net assets available for benefits per the financial statements to the net income (loss) per Form 5500 for the years ended December 31:

| | 2018 | 2017 |
|---|---|---|
| Net increase (decrease) in net assets available for benefits per the financial statements | $ (2,349) | $ 6,486,298 |
| Change in participant contributions receivable | (47,369) | (268,154) |
| Change in employer contributions receivable | (22,393) | (31,253) |
| Excess contributions payable | 28,449 | - |
| Net income (loss) per Form 5500 | $ (43,662) | $ 6,186,891 |

**Note 9 - Subsequent Events**

Effective June 24, 2019, the Plan was amended to modify certain eligible compensation adjustments to Plan compensation.

Management has evaluated subsequent events as of September 17, 2019, which was the date the financial statements were available to be issued, and has determined that there are no additional subsequent events to be disclosed.

**Supplemental Schedule**

**Rimkus Consulting Group, Inc. 401(k) Plan**
**Employer Identification Number: 76-0163936 - Plan Number: 001**

**Schedule H, line 4i - Schedule of Assets Held at End of Year**

**December 31, 2018**

| a | b | c | d | e |
|---|---|---|---|---|
| | **Identity of issue, borrower, lessor, or similar party** | **Description of investment including maturity date, rate of interest, collateral, par or maturity value** | **Cost** | **Current Value** |
| | | Pooled Separate Accounts | | |
| * | Voya Institutional Trust Company | AllianceBernstein High Income - Class Z | ** | $ 924,647 |
| * | Voya Institutional Trust Company | American Beacon Mid-Cap Value Fund Institutional Class | ** | 908,679 |
| * | Voya Institutional Trust Company | American Century Inflation - Adjusted Bond | ** | 471,062 |
| * | Voya Institutional Trust Company | American Funds EuroPacific Growth - Class R-6 | ** | 1,699,108 |
| * | Voya Institutional Trust Company | American Funds New Perspective - R-6 | ** | 1,260,124 |
| * | Voya Institutional Trust Company | American Funds Washington Mutual Investors Fund Class R-6 | ** | 1,790,150 |
| * | Voya Institutional Trust Company | Fidelity Blue Chip Growth | ** | 4,200,210 |
| * | Voya Institutional Trust Company | Invesco Small Cap Value Fund Class R6 | ** | 504,377 |
| * | Voya Institutional Trust Company | JPMorgan Small Cap Growth Fund Class R6 | ** | 1,006,309 |
| * | Voya Institutional Trust Company | Loomis Sayles Core Plus Bond - Class Y | ** | 1,870,550 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2005 Fund | ** | 333,748 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2025 Fund | ** | 1,141,624 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2030 Fund | ** | 1,149 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2035 Fund | ** | 1,094,279 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2040 Fund | ** | 52,653 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2045 Fund | ** | 822,695 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2050 Fund | ** | 3,310 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2055 Fund | ** | 2,874 |
| * | Voya Institutional Trust Company | Third Avenue Real Estate Value - Institutional Class | ** | 128,703 |
| * | Voya Institutional Trust Company | Vanguard 500 Index Admiral | ** | 5,258,758 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Conservative Growth | ** | 1,056,247 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Growth Fund Investor Shares | ** | 1,705,337 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Income Fund Investor Shares | ** | 455,174 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Moderate Growth Fund Investor Shares | ** | 1,861,957 |
| * | Voya Institutional Trust Company | Vanguard Mid Cap Index Admiral | ** | 815,837 |
| * | Voya Institutional Trust Company | Voya Government Money Market - Class A (Holding Account) | ** | 33,146 |
| * | Voya Institutional Trust Company | Voya JPMorgan Small Cap Core Equity Portfolio Institution | ** | 1,597,151 |
| * | Voya Institutional Trust Company | Voya MidCap Opportunities Portfolio - Class I | ** | 963,319 |
| | | Guaranteed Investment Contract | | |
| * | Voya Institutional Trust Company | Voya Fixed Account | ** | 4,122,279 |
| * | Participant Loans | Principal balances ranging up to $43,051 at interest rates ranging up to 6.25% per annum secured by participants' individual vested accrued benefits due at various dates through March 2046. | - | 506,607 |

* Party-in-interest as defined by ERISA.
** Cost omitted for participant-directed investments.

**Attachment to 2018 Form 5500**

## Schedule H, line 4i - Schedule of Assets

**(Held at End of Year)**

**RIMKUS CONSULTING GROUP, INC.**

**EIN# 76-0163936**

**Plan# 001**

**As Of December 31, 2018**

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date | (d)Cost | (e) Current Value |
|---|---|---|---|---|
| | AB High Income Fund Z | Registered Investment Company | | $924,647 |
| | AmBcn Mid-Cap Value Fund Ins | Registered Investment Company | | $908,679 |
| | AmCen Infl-Adj Bond Fnd R5 | Registered Investment Company | | $471,062 |
| | American Funds EuroPacific R6 | Registered Investment Company | | $1,699,108 |
| | American Funds Nw Prspctv R6 | Registered Investment Company | | $1,260,124 |
| | American Funds Wash Mtual R6 | Registered Investment Company | | $1,790,150 |
| | Fidelity Blue Chip Growth Fund | Registered Investment Company | | $4,200,210 |
| | Invesco Sm Cp Val Fd R6 | Registered Investment Company | | $504,377 |
| | JPMorgan SmCp Growth Fnd R6 | Registered Investment Company | | $1,006,310 |
| | Loomis Sayles Core Plus Bd F Y | Registered Investment Company | | $1,870,550 |
| | Third Avenue Rl Est Vl Fd Ins | Registered Investment Company | | $128,703 |
| | TRwPr Retirement I 2005 Fd I | Registered Investment Company | | $333,748 |
| | TRwPr Retirement I 2025 Fd I | Registered Investment Company | | $1,141,624 |
| | TRwPr Retirement I 2030 Fd I | Registered Investment Company | | $1,149 |
| | TRwPr Retirement I 2035 Fd I | Registered Investment Company | | $1,094,279 |
| | TRwPr Retirement I 2040 Fd I | Registered Investment Company | | $52,653 |
| | TRwPr Retirement I 2045 Fd I | Registered Investment Company | | $822,695 |
| | TRwPr Retirement I 2050 Fd I | Registered Investment Company | | $3,310 |
| | TRwPr Retirement I 2055 Fd I | Registered Investment Company | | $2,874 |
| | Vangrd 500 Index Fund Adm | Registered Investment Company | | $5,258,758 |
| | Vangrd LifeStrat Cns Gr Fd Inv | Registered Investment Company | | $1,056,247 |
| | Vangrd LifeStrat Grw Fd Inv | Registered Investment Company | | $1,705,337 |
| | Vangrd LifeStrat Inc Fd Inv | Registered Investment Company | | $455,174 |
| | Vangrd LifeStrat Md Grw Fd Inv | Registered Investment Company | | $1,861,957 |
| | Vangrd Mid-Cap Index Fund Adm | Registered Investment Company | | $815,837 |
| * | Voya Fixed Account (4450) | Insurance Company General Account | | $4,122,279 |
| * | Voya Gv Mny Mkt F A (Hld Acct) | Registered Investment Company | | $33,146 |
| * | Voya MidCap Opportunities F I | Registered Investment Company | | $963,319 |
| * | VY JPM SmCp Cr Eq Port Ins | Registered Investment Company | | $1,597,151 |
| | | Participants loans - Rates 5.50% to 6.25% | | $506,607 |
| | TOTAL | | | $36,592,062 |

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

# Rimkus Consulting Group, Inc.
# 401(k) Plan

# Financial Statements
# and Supplemental Schedule

**December 31, 2018**

Rimkus Consulting Group, Inc. 401(k) Plan

December 31, 2018

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Schedules not included herein are omitted because of the absence of the conditions under which they are required.

PANNELL KERR FORSTER OF TEXAS, P.C.

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Houston, Texas 77057-3000
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# INDEPENDENT AUDITORS' REPORT

To the Trustees of the
Rimkus Consulting Group, Inc. 401(k) Plan

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Rimkus Consulting Group, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with U.S. generally accepted auditing standards ("GAAS"). Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to information summarized in Note 4, which was certified by Voya Retirement Insurance and Annuity Company and Voya Institutional Trust Company, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodians hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2018 and 2017, that the information provided to the Plan administrator by the custodians are complete and accurate.

## Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**

The supplemental schedule, Schedule H, line 4i, as of December 31, 2018, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

**Report on Form and Content in Compliance with DOL's Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodians, have been audited by us in accordance with GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Pannell Kerr Forster of Texas, P.C.

September 17, 2019

Rimkus Consulting Group, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits

| | December 31, | |
|---|---|---|
| | 2018 | 2017 |
| **Assets** | | |
| Investments | | |
| Pooled separate accounts at fair value | $ 31,963,177 | $ 31,945,321 |
| Guaranteed investment contract at contract value | 4,122,279 | 4,174,836 |
| Total investments | 36,085,456 | 36,120,157 |
| Receivables | | |
| Participant contributions | 315,523 | 268,154 |
| Employer contributions | 53,646 | 31,253 |
| Notes receivable from participants | 506,607 | 515,568 |
| Total receivables | 875,776 | 814,975 |
| Total assets | 36,961,232 | 36,935,132 |
| **Liabilities** | | |
| Excess contributions refundable | 28,449 | - |
| Total liabilities | 28,449 | - |
| Net assets available for benefits | $ 36,932,783 | $ 36,935,132 |

*See notes to financial statements.*

Rimkus Consulting Group, Inc. 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

| | Year Ended December 31, | |
|---|---|---|
| | 2018 | 2017 |
| Additions to net assets | | |
| Investment income | | |
| Interest and dividends | $ 1,606,425 | $ 40,341 |
| Net appreciation in fair value of investments | - | 5,113,935 |
| Total investment income | 1,606,425 | 5,154,276 |
| Contributions | | |
| Participant contributions | 3,788,902 | 3,209,652 |
| Employer contributions | 673,677 | 385,881 |
| Rollover contributions | 107,944 | 505,787 |
| Total contributions | 4,570,523 | 4,101,320 |
| Revenue credits | 14,118 | 15,448 |
| Interest on notes receivable from participants | 25,355 | 25,101 |
| Total additions | 6,216,421 | 9,296,145 |
| Deductions from net assets | | |
| Net depreciation in fair value of investments | 3,655,570 | - |
| Benefits paid to participants | 2,504,320 | 2,784,605 |
| Administrative expenses | 58,880 | 25,242 |
| Total deductions | 6,218,770 | 2,809,847 |
| Net increase (decrease) in net assets available for benefits | (2,349) | 6,486,298 |
| Net assets available for benefits, beginning of year | 36,935,132 | 30,448,834 |
| Net assets available for benefits, end of year | $ 36,932,783 | $ 36,935,132 |

*See notes to financial statements.*

Rimkus Consulting Group, Inc. 401(k) Plan

Notes to Financial Statements

December 31, 2018

## Note 1 - Description of the Plan

The following description of Rimkus Consulting Group, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the *Plan Document* for a more complete description of the Plan's provisions, which is available from the Plan administrator.

General

The Plan is a defined contribution plan established on April 3, 1992 covering all full time employees of Rimkus Consulting Group, Inc. and affiliates (the "Company" or "Employer") who are age 21 or older. Effective January 1, 2018, the Plan was amended to replace Rimkus Analytics with Rimkus Building Consultants as an employer in the Plan. The Plan was most recently amended on July 1, 2018. The Plan is administered by the Company. Voya Retirement Insurance and Annuity Company served as the custodian for the Plan through July 11, 2018. Effective July 12, 2018, Voya Institutional Trust Company became the custodian of the Plan.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Eligibility

Employees are eligible to participate in the Plan one month after the date of hire, as long as they have attained 21 years of age.

Contributions

Participants may elect to defer a specified amount or percentage of their pre-tax or after-tax compensation as contributions to the Plan. Contributions are subject to certain limitations. The Company, at its discretion, may make matching and profit sharing contributions to the Plan. For 2018, the Company matched 30% of per-pay-period contribution of the participant's eligible compensation, limited to $200 per month and/or $2,400 per year per participant. For 2017, the Company matched 25% of the first 6% of annual eligible participant compensation deferred up to $100,000 and limited to $125 per month and/or $1,500 per year per participant. There were no profit sharing contributions to the Plan in 2018 or 2017. Participants direct the investment of their contributions as well as the Company's contribution into various investment options offered by the Plan. The Plan currently offers several pooled separate accounts and a guaranteed investment contract with an insurance company as investment options for participants.

Participant contributions are presented net of returned excess contributions paid to certain active participants in order to satisfy the relevant nondiscrimination provisions of the Plan. These payments were $28,449 and $0 during 2018 and 2017, respectively, and are included in the statements of net assets available for benefits as excess contributions refundable.

A participant who receives a qualifying distribution from a former employer's retirement savings plan may contribute the distribution to the Plan, provided that such contribution qualifies as a rollover contribution in accordance with Section 402 of the Internal Revenue Code ("IRC") or is made by a direct trust-to-trust transfer.

**Note 1 - Description of the Plan (Continued)**

Participant accounts

Each participant's account is credited with the participant's contributions, the Company's contribution, if any, and allocations of Plan earnings and losses and revenue credits. Allocations are based on participant earnings or account balances, as defined. The benefits to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants are vested in the Company's contributions based on years of service. Participants begin vesting at 25% after one year of service, increasing 25% each year thereafter, with the participant 100% vested after four years.

Forfeitures

The Plan provides that non-vested portions of Company contributions are forfeited by terminated participants and may be used to reduce Company matching contributions or be reallocated to participant's accounts. Forfeitures of $10,892 and $32,570 were reallocated to participant's accounts during 2018 and 2017, respectively. As of December 31, 2018 and 2017, the Plan had $33,146 and $17,320, respectively, of forfeitures which had not yet been applied.

Payment of benefits

Upon termination of service, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or payment by some other method of distribution as specified in the *Plan Document*.

If the value of the participant's vested account balance (excluding rollover contributions) is less than $5,000, the Company is allowed to distribute the entire vested account balance out of the Plan. If the value of the participant's vested account balance is more than $1,000 but less than $5,000 and the participant does not consent to a lump sum distribution, the account balance will be distributed to an individual retirement account for the benefit of the participant at the direction of the Plan administrator. If the participant's vested account balance is greater than $5,000, the participant may elect to receive a lump sum distribution, roll the balance into another qualified retirement plan or an individual retirement account, or leave the vested balance in the Plan. Any taxable distribution paid by the Custodian directly to the participant will be subject to mandatory federal income tax withholding of 20% of the requested distribution.

Notes receivable from participants

Participants may borrow from their accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Note terms range from one to five years. However, if the note is for the purchase of a principal residence, the Plan administrator may permit a longer repayment term. The notes are secured by the balance in the participant's account and bear interest at 1% over the prime rate index.

## Note 2 - Summary of Significant Accounting Policies

Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Basis of presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles ("GAAP").

Valuation of investments and income recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan recognizes net appreciation or depreciation in the fair value of its investments. Unrealized appreciation or depreciation in the fair value of investments held at year-end is determined using the fair value at the beginning of the year or the purchase price if the investment is acquired during the year. The realized gain or loss on the sale of investments is determined using historical cost. Upon the sale of an investment, the current year realized appreciation or depreciation is adjusted for unrealized gains and losses recognized in prior years. Unrealized appreciation or depreciation and realized gains and losses are reported as net appreciation or depreciation in fair value of investments in the statement of changes in net assets available for benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions, based upon terms of the *Plan Document*, upon liquidation of their account balance.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Risks and uncertainties

The Plan provides for investments in various investment securities, which in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits. Plan participants bear the risk of any Plan investment losses.

**Note 2 - Summary of Significant Accounting Policies (Continued)**

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

New accounting pronouncement

The Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework-Changes to the Disclosure Requirements for Fair Value Measurement* in August 2018. The ASU modifies the disclosure requirements for the fair value measurements in Topic 820, including the removal, modification to, and addition of certain disclosure requirements. The ASU will be effective for the Plan's fiscal year beginning after December 15, 2019. The provisions of the ASU are not expected to have a material impact on the Plan's financial statements.

**Note 3 - Fair Value Measurements That Use Net Asset Value**

The following table summarizes investments measured at fair value based on net asset value per share:

| Investments as of December 31, 2018 | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|
| Pooled separate accounts | $ 31,963,177 | N/A | Daily | Daily |
| **Investments as of December 31, 2017** | **Fair Value** | **Unfunded Commitments** | **Redemption Frequency** | **Redemption Notice Period** |
| Pooled separate accounts | $ 31,945,321 | N/A | Daily | Daily |

**Note 4 - Information Certified by the Custodians (Unaudited)**

For the Plan years 2018 and 2017, the financial information included in the Plan's financial statements, except for contributions receivable, excess contributions refundable, contributions, benefits paid to participants, revenue credits, and administrative expenses, has been derived from information certified as complete and accurate by the custodians, in accordance with 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

**Note 5 - Investment Contract with Insurance Company**

The Plan entered into a fully benefit-responsive investment contract (the "Contract") with the custodians. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

**Note 5 - Investment Contract with Insurance Company (Continued)**

Contract value, as reported to the Plan by the custodians, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct withdrawals or transfer all or a portion of their investment at contract value.

The Contract can be redeemed daily unless the amounts transferred from the Contract are being transferred to a competing contract for a period of 90 calendar days beginning on the date such an amount is transferred from the account or if a partial transfer has occurred within the last 90 calendar days. Participants may be subject to a surrender charge or market value adjustment upon early liquidation of their investment in the Contract.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1.00% and is guaranteed for the life of the Contract. The declared interest rate credited during a contract year shall not be less than the guaranteed rate for such contract year.

**Note 6 - Plan Tax Status**

The Plan has adopted a prototype plan document, which obtained its latest opinion letter dated March 31, 2008, in which the Internal Revenue Service ("IRS") stated that the prototype plan, as designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Note 7 - Party-In-Interest Transactions**

The Plan incurs expenses related to general administration and recordkeeping. These expenses and certain accounting and auditing fees relating to the Plan are paid by the Company as the Plan sponsor.

Plan investments are pooled separate accounts and a guaranteed investment contract managed by the custodians, which, therefore, qualify as party-in-interest transactions.

**Note 7 - Party-In-Interest Transactions (Continued)**

The custodians provide certain administrative services to the Plan pursuant to a service agreement. The custodians receive revenue from investment service providers for services they provide to the funds. Pursuant to the Expense Account for Service Expenditures ("EASE") agreement, the Plan receives revenue credits calculated as 0.04% of the Plan's asset balance at the end of each month which is used to offset certain amounts owed to he custodians for their administrative services to the Plan. Effective July 1, 2018, the EASE agreement was amended to revise the revenue credit calculation to 0.29% of the Plan's asset balance at the end of each month and also include a flat annual credit amount of $10,000 allocated to the Plan. If the revenue received by the Plan exceeds the amount owed under the EASE agreement, the custodians credit the excess to the Plan's trust quarterly on January 31st and each quarter thereafter, following the close of the Plan year. The excess, referred to as revenue credits, are used to pay other plan expenses or is allocated to participants on a pro-rata basis. During 2018 and 2017, the Plan received $14,118 and $15,448 respectively, of revenue credits.

**Note 8 - Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31:

| | 2018 | 2017 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 36,932,783 | $ 36,935,132 |
| Participant contributions receivable | (315,523) | (268,154) |
| Employer contributions receivable | (53,646) | (31,253) |
| Excess contributions payable | 28,449 | - |
| Net assets available for benefits per Form 5500 | $ 36,592,063 | $ 36,635,725 |

The following is a reconciliation of the net increase (decrease) in net assets available for benefits per the financial statements to the net income (loss) per Form 5500 for the years ended December 31:

| | 2018 | 2017 |
|---|---|---|
| Net increase (decrease) in net assets available for benefits per the financial statements | $ (2,349) | $ 6,486,298 |
| Change in participant contributions receivable | (47,369) | (268,154) |
| Change in employer contributions receivable | (22,393) | (31,253) |
| Excess contributions payable | 28,449 | - |
| Net income (loss) per Form 5500 | $ (43,662) | $ 6,186,891 |

**Note 9 - Subsequent Events**

Effective June 24, 2019, the Plan was amended to modify certain eligible compensation adjustments to Plan compensation.

Management has evaluated subsequent events as of September 17, 2019, which was the date the financial statements were available to be issued, and has determined that there are no additional subsequent events to be disclosed.

**Supplemental Schedule**

**Rimkus Consulting Group, Inc. 401(k) Plan**
**Employer Identification Number: 76-0163936 - Plan Number: 001**

**Schedule H, line 4i - Schedule of Assets Held at End of Year**

**December 31, 2018**

| a | b | c | d | e |
|---|---|---|---|---|
| | **Identity of issue, borrower, lessor, or similar party** | **Description of investment including maturity date, rate of interest, collateral, par or maturity value** | **Cost** | **Current Value** |
| | | Pooled Separate Accounts | | |
| * | Voya Institutional Trust Company | AllianceBernstein High Income - Class Z | ** | $ 924,647 |
| * | Voya Institutional Trust Company | American Beacon Mid-Cap Value Fund Institutional Class | ** | 908,679 |
| * | Voya Institutional Trust Company | American Century Inflation - Adjusted Bond | ** | 471,062 |
| * | Voya Institutional Trust Company | American Funds EuroPacific Growth - Class R-6 | ** | 1,699,108 |
| * | Voya Institutional Trust Company | American Funds New Perspective - R-6 | ** | 1,260,124 |
| * | Voya Institutional Trust Company | American Funds Washington Mutual Investors Fund Class R-6 | ** | 1,790,150 |
| * | Voya Institutional Trust Company | Fidelity Blue Chip Growth | ** | 4,200,210 |
| * | Voya Institutional Trust Company | Invesco Small Cap Value Fund Class R6 | ** | 504,377 |
| * | Voya Institutional Trust Company | JPMorgan Small Cap Growth Fund Class R6 | ** | 1,006,309 |
| * | Voya Institutional Trust Company | Loomis Sayles Core Plus Bond - Class Y | ** | 1,870,550 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2005 Fund | ** | 333,748 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2025 Fund | ** | 1,141,624 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2030 Fund | ** | 1,149 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2035 Fund | ** | 1,094,279 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2040 Fund | ** | 52,653 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2045 Fund | ** | 822,695 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2050 Fund | ** | 3,310 |
| * | Voya Institutional Trust Company | T. Rowe Price Retirement 2055 Fund | ** | 2,874 |
| * | Voya Institutional Trust Company | Third Avenue Real Estate Value - Institutional Class | ** | 128,703 |
| * | Voya Institutional Trust Company | Vanguard 500 Index Admiral | ** | 5,258,758 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Conservative Growth | ** | 1,056,247 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Growth Fund Investor Shares | ** | 1,705,337 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Income Fund Investor Shares | ** | 455,174 |
| * | Voya Institutional Trust Company | Vanguard LifeStrategy Moderate Growth Fund Investor Shares | ** | 1,861,957 |
| * | Voya Institutional Trust Company | Vanguard Mid Cap Index Admiral | ** | 815,837 |
| * | Voya Institutional Trust Company | Voya Government Money Market - Class A (Holding Account) | ** | 33,146 |
| * | Voya Institutional Trust Company | Voya JPMorgan Small Cap Core Equity Portfolio Institution | ** | 1,597,151 |
| * | Voya Institutional Trust Company | Voya MidCap Opportunities Portfolio - Class I | ** | 963,319 |
| | | Guaranteed Investment Contract | | |
| * | Voya Institutional Trust Company | Voya Fixed Account | ** | 4,122,279 |
| * | Participant Loans | Principal balances ranging up to $43,051 at interest rates ranging up to 6.25% per annum secured by participants' individual vested accrued benefits due at various dates through March 2046. | - | 506,607 |

* Party-in-interest as defined by ERISA.
** Cost omitted for participant-directed investments.