

<p style="text-align: center;">Form 5500</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="text-align: center; font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="text-align: center; font-size: large;">2022</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>T.Y. LIN INTERNATIONAL EMPLOYEES' SAVINGS AND RETIREMENT PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>004</u></p>
<p>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) <u>T.Y. LIN INTERNATIONAL</u></p> <p><u>345 CALIFORNIA ST</u> <u>SUITE 2300</u> <u>SAN FRANCISCO, CA 94104</u></p>	<p>1c Effective date of plan <u>10/01/1985</u></p> <p>2b Employer Identification Number (EIN) <u>94-1598707</u></p> <p>2c Plan Sponsor's telephone number <u>415-291-3700</u></p> <p>2d Business code (see instructions) <u>541330</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	JOE SEELEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	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 <input checked="" type="checkbox"/> Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:		4b EIN	
a Sponsor's name			
c Plan Name		4d PN	
5 Total number of participants at the beginning of the plan year		5	1255
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)	840
a(2) Total number of active participants at the end of the plan year		6a(2)	959
b Retired or separated participants receiving benefits		6b	12
c Other retired or separated participants entitled to future benefits.....		6c	435
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1406
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	1407
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g	1351
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	18
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: 2F 2G 2J 2K 2T 3H 2E 3D			
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) <input type="checkbox"/> Insurance		(1) <input type="checkbox"/> Insurance	
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts		(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	
(3) <input checked="" type="checkbox"/> Trust		(3) <input checked="" type="checkbox"/> Trust	
(4) <input type="checkbox"/> General assets of the sponsor		(4) <input type="checkbox"/> General assets of the sponsor	

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

<p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> 0 A (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
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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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>T.Y. LIN INTERNATIONAL EMPLOYEES' SAVINGS AND RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>T.Y. LIN INTERNATIONAL</u>	D Employer Identification Number (EIN) <u>94-1598707</u>	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	90966	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

STRATEGIC ADVISORS, INC.

04-2654524

(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?
27	ADVISOR	71475	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PARNASSUS VAL EQ - ULTIMUS FUND SO 31-1663251	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PARNASSUS VAL EQ INS - ULTIMUS FUN 31-1663251	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>T.Y. LIN INTERNATIONAL EMPLOYEES' SAVINGS AND RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>T.Y. LIN INTERNATIONAL</u>	D Employer Identification Number (EIN) <u>94-1598707</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GS STABLE VAL INST1</u>		
b Name of sponsor of entity listed in (a): <u>GOLDMAN SACHS TRUST COMPANY NA</u>		
c EIN-PN <u>13-4166989-025</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11697342</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan T.Y. LIN INTERNATIONAL EMPLOYEES' SAVINGS AND RETIREMENT PLAN	B Three-digit plan number (PN) 004
C Plan sponsor's name as shown on line 2a of Form 5500 T.Y. LIN INTERNATIONAL	D Employer Identification Number (EIN) 94-1598707

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a 0	0
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1) 77019	274212
(2) Participant contributions.....	1b(2) 267988	0
(3) Other.....	1b(3) 0	0
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1) 0	0
(2) U.S. Government securities.....	1c(2) 0	0
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred.....	1c(3)(A) 0	0
(B) All other.....	1c(3)(B) 0	0
(4) Corporate stocks (other than employer securities):		
(A) Preferred.....	1c(4)(A) 0	0
(B) Common.....	1c(4)(B) 0	0
(5) Partnership/joint venture interests.....	1c(5) 0	0
(6) Real estate (other than employer real property).....	1c(6) 0	0
(7) Loans (other than to participants).....	1c(7) 0	0
(8) Participant loans.....	1c(8) 1165569	1204452
(9) Value of interest in common/collective trusts.....	1c(9) 11673593	11697342
(10) Value of interest in pooled separate accounts.....	1c(10) 0	0
(11) Value of interest in master trust investment accounts.....	1c(11) 0	0
(12) Value of interest in 103-12 investment entities.....	1c(12) 0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13) 209154719	168500606
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14) 0	0
(15) Other.....	1c(15) 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	222338888	181676612
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	222338888	181676612

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)	3224192	
(B) Participants.....	2a(1)(B)	10394631	
(C) Others (including rollovers).....	2a(1)(C)	2080412	
(2) Noncash contributions.....	2a(2)	0	15699235
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	61797	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		61797
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	7631635
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	7631635	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		205440
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-48005077
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-24406970
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	16087721	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		16087721
f Corrective distributions (see instructions)	2f		5144
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	71475	
(4) Other	2i(4)	90966	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		162441
j Total expenses. Add all expense amounts in column (b) and enter total	2j		16255306
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-40662276
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan.....	2l(2)		0

Part III Accountant's Opinion

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

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

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **ARMANINO LLP**

(2) EIN: **94-6214841**

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:

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

	Yes	No	Amount
4a	X		9879036

		Yes	No	Amount
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	
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		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>T.Y. LIN INTERNATIONAL EMPLOYEES' SAVINGS AND RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>T.Y. LIN INTERNATIONAL</u>	D Employer Identification Number (EIN) <u>94-1598707</u>	

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

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

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

1	
---	--

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

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation _____

**T.Y. Lin International Employees'
Savings and Retirement Plan**

Financial Statements
and Supplemental Schedules

December 31, 2022 and 2021



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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
T.Y. Lin International Employees' Savings and Retirement Plan
San Francisco, California

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

We have performed audits of the accompanying financial statements of T.Y. Lin International Employees' Savings and Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, 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, having determined it is permissible in the circumstances, has elected to have the audits of T.Y. Lin International Employees' Savings and Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of T.Y. Lin International Employees' Savings and Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about T.Y. Lin International Employees' Savings and Retirement Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audits of the Financial Statements

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

In performing audits in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of T.Y. Lin International Employees' Savings and Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about T.Y. Lin International Employees' Savings and Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of delinquent participant contributions for the year ended December 31, 2022 and of assets (held at end of year) as of December 31, 2022 collectively, "supplemental schedules") are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Armanino LLP

Armanino^{LLP}
St. Louis, Missouri

October 13, 2023

T.Y. Lin International Employees' Savings and Retirement Plan
 Statements of Net Assets Available for Benefits
 December 31, 2022 and 2021

	2022	2021
ASSETS		
Investments, at fair value	\$ 180,197,948	\$ 220,828,312
Total	180,197,948	220,828,312
Receivables		
Participant	-	267,988
Employer	274,212	77,019
Notes receivable from participants	1,204,452	1,165,569
Total receivables	1,478,664	1,510,576
Total assets	181,676,612	222,338,888
Net assets available for benefits	\$ 181,676,612	\$ 222,338,888

The accompanying notes are an integral part of these financial statements.

T.Y. Lin International Employees' Savings and Retirement Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2022 and 2021

	2022	2021
Additions to net assets		
Contributions		
Participants	\$ 10,394,631	\$ 9,015,004
Employer	3,224,192	2,650,247
Rollovers	<u>2,080,412</u>	<u>1,644,172</u>
Total contributions	<u>15,699,235</u>	<u>13,309,423</u>
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	(48,006,123)	21,063,003
Interest and dividend income	<u>7,837,059</u>	<u>10,069,123</u>
Net investment income (loss)	<u>(40,169,064)</u>	<u>31,132,126</u>
Other income		
Interest income on notes receivable from participants	<u>62,860</u>	<u>71,301</u>
Total other income	<u>62,860</u>	<u>71,301</u>
Total additions to net assets, including net investment income (loss)	<u>(24,406,969)</u>	<u>44,512,850</u>
Deductions from net assets		
Benefits paid to participants	16,092,866	15,926,528
Administrative expenses	<u>162,441</u>	<u>64,170</u>
Total deductions from net assets	<u>16,255,307</u>	<u>15,990,698</u>
Net increase (decrease) in net assets available for benefits	(40,662,276)	28,522,152
Net assets available for benefits, beginning of year	<u>222,338,888</u>	<u>193,816,736</u>
Net assets available for benefits, end of year	<u>\$ 181,676,612</u>	<u>\$ 222,338,888</u>

The accompanying notes are an integral part of these financial statements.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN

The following description of the T.Y. Lin International Employees' Savings and Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan was established on October 1, 1985, restated on November 15, 2017, to provide retirement benefits for the employees of T.Y. Lin International Group, Ltd., T.Y. Lin International Engineering & Architecture, P.C., Lindbergh and Associates, LLC, and Dar Holdings U.S.A., Inc. (collectively, the "Company"). The Plan is a voluntary defined contribution plan that covers substantially all salaried and hourly domestic employees of the Company who have met the eligibility requirements. The Plan allows the employees of the Company for immediate entry upon meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and certain provisions of the Internal Revenue Code ("IRC").

The Plan provides for a Plan Administrator who is responsible for keeping accurate and complete records with regard to the Plan, informing participants of changes or amendments to the Plan, ensuring that the Plan conforms to the law and to government regulations, and providing participants with any reports and documents required by law. The Plan is administered by the Company and a Retirement Committee appointed by the Board of Directors of the Company. The assets of the Plan are held by the custodian and trustee, Fidelity Management Trust Company ("Fidelity" or "Trustee").

Eligibility

Employees may participate in the Plan after meeting the eligibility requirements as described in the Plan document. Eligible employees include those who have attained the age of 18, hold the status of a United States resident, and are considered to be a full-time or part-time employee, excluding leased and temporary employees, with the exception that the latter completes 1,000 hours during the eligibility period. Eligible employees may become participants in the Plan for purposes of making pre-tax or Roth contributions upon hire.

Participants are eligible to receive employer discretionary matching and profit-sharing contributions under the Plan upon hire, given the eligibility requirements noted above are met.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (continued)

Participant contributions

Each year, participants may elect to contribute up to 90% of pre-tax annual compensation, as defined in the Plan agreement, either a percentage or set dollar amount of annual eligible compensation, as defined by the Plan agreement, not to exceed the dollar limitation contained in Section 402(g) of the IRC. For the years ended December 31, 2022 and 2021, the annual limitation was \$20,500 and \$19,500, respectively. Effective June 1, 2022, participants with no deferral elections are automatically enrolled in the Plan with a 3% pre-tax compensation deferral. Participants who reached at least 50 years of age by the end of the Plan year are permitted to make additional catch-up contributions limited to \$6,500 for the years ended December 31, 2022 and 2021. Participants are also allowed to rollover contributions from other qualified retirement plans, subject to approval by the Plan Administrator.

Employer contributions

The Company may make discretionary matching contributions determined annually by the Company. For the years ended December 31, 2022 and 2021, the discretionary employer matching contribution was equal to \$.50 for each \$1.00 of salary deferral up to the first 6% of each participant's eligible compensation. The Company may also elect to make discretionary profit-sharing contributions to the Plan. Such contributions are allocated in the ratio that each participant's eligible compensation bears to the total compensation paid to all eligible participants for the Plan year. There were no such contributions for the years ended December 31, 2022 and 2021.

Participant accounts

The Plan maintains an account for each participant which is credited with the participant's contributions, the Company's discretionary matching contributions, allocations of the Company's discretionary profit-sharing contributions, Plan investment earnings and losses, and charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant compensation or account balances, or specific participant transactions, as defined by the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their salary deferral contributions and rollover contributions plus actual earnings thereon. Participants of plans that were merged prior to 2011 as a result of acquisitions should refer to the Plan agreement for more specific vesting schedules of the Company's discretionary and profit-sharing contributions.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (continued)

Vesting (continued)

Participants in the Plan vest in the Company's discretionary matching and profit-sharing contributions according to the following schedule:

<u>Years of Service</u>	<u>Percentage</u>
Less than one year	0 %
1 year	50 %
2 years	100 %

A participant also becomes 100% vested upon disability, death or reaching normal retirement age while employed by the Company; when the Plan is terminated; or when contributions to the Plan are discontinued.

Investment options

Upon enrollment in the Plan, a participant may direct the investment of their account balance into the various funds offered through the Plan.

Notes receivable from participants

Eligible participants may borrow from their vested accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The terms of loan range from one to five years or up to ten years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest in line with prevailing interest rates charged by persons in the business of lending money under similar circumstances. Principal and interest are paid ratably through bi-weekly payroll deductions.

Participants with an outstanding loan balance upon termination of employment with the Company, the outstanding principal and accrued interest on such loan will not be immediately due and payable. The participant has the option of continuing to repay the loan through Fidelity's electronic loan payment service even after separation with the Company.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (continued)

Benefits paid to participants

Participants are eligible to receive distributions from the Plan upon reaching normal or early retirement age, termination of service, disability or death, as a lump-sum distribution, a direct rollover distribution, a life annuity, or a combination of cash and a direct rollover distribution equal to the value of the participant's vested interest in his or her account. Participants may withdraw at any time their employee contributions, both pre-tax and Roth contributions, for certain financial hardships, subject to a \$500 minimum. Participants may withdraw their entire vested account balance upon attaining the age of 59 ½. Participant accounts are payable at age 65 or upon disability, death, or termination of employment with the Company. If a terminated participant, who has a vested account of less than \$1,000, has not provided distribution instructions to the Plan, the participant will automatically be paid a single lump-sum distribution. If the value of a terminated participant's account is less than \$5,000 but more than \$1,000, the balance will be automatically distributed to the Plan's designated individual retirement plan or annuity for the participant's benefit.

Forfeitures

Any portion of a terminated employee's account that is not vested is forfeited, subject to the possibility of reinstatement. Forfeitures may be used to pay any Plan administrative expenses or reduce future employer contributions. The forfeitures are held in a collective trust fund pending such application. Forfeited non-vested accounts amounted to \$23,314 and \$48,805 as of December 31, 2022 and 2021, respectively. Forfeitures used to reduce employer contributions during the years ended December 31, 2022 and 2021 were \$91,455 and \$34,147, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of estimates

The preparation of financial statements is in accordance with U.S. GAAP requires Plan management to make estimates and assumptions that affect the amounts reported in the financial statements, accompanying notes and the supplemental schedule. Actual results could differ from those estimates.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment valuation 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. The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by investment advisors and the Trustee. Notes receivable due from participants are valued at their outstanding balances, which approximate fair value. See Note 4 for a discussion of the 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. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Payment of benefits

Benefit payments are recorded when paid.

Administrative expenses

The Plan's administrative expenses including, but not limited to, trustee, custodial, and legal fees are paid from the assets of the Plan. Fees related to participant-directed transactions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

3. CERTIFICATIONS OF INVESTMENT INFORMATION

For the years ended December 31, 2022 and 2021, the Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator has obtained certifications from Fidelity that certifies the completeness and accuracy of all investments and notes receivable from participant information reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021, the supplemental Schedule H Line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2022, and the information related to investment activity reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2022 and 2021. Accordingly, as requested by the Plan administrator, the Plan's independent auditors performed no audit procedures on the certified information other than to agree the certified information to the related information included in the Plan's financial statements and supplemental schedule.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end securities registered with the Securities and Exchange Commission. The mutual funds held by the Plan are deemed to be actively traded.

Collective investment trust: The Plan's interest in the collective investment trust is valued based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end. The unit value, or net asset value ("NAV") equivalent, as provided by the Trustee, is used as a practical expedient to estimate fair value.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

4. FAIR VALUE MEASUREMENTS (continued)

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Fair Value
Mutual funds	<u>\$ 168,500,606</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 168,500,606
Investments measured at net asset value (a)				<u>11,697,342</u>
				<u>\$ 180,197,948</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Fair Value
Mutual funds	<u>\$ 209,154,719</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 209,154,719
Investments measured at net asset value (a)				<u>11,673,593</u>
				<u>\$ 220,828,312</u>

(a) In accordance with U.S. GAAP, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

5. INVESTMENTS MEASURED USING THE NET ASSET VALUE PER SHARE PRACTICAL EXPEDIENT

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021, respectively.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

5. INVESTMENTS MEASURED USING THE NET ASSET VALUE PER SHARE PRACTICAL EXPEDIENT (continued)

December 31, 2022:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Collective investment trust	\$ 11,697,342	None	Daily	Daily

December 31, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Collective investment trust	\$ 11,673,593	None	Daily	Daily

6. RISKS AND UNCERTAINTIES

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

7. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Total fees paid to Fidelity for the years ended December 31, 2022 and 2021 amounted to \$162,441 and \$64,170, respectively.

8. TAX STATUS

The Plan is a defined contribution plan designed to qualify as a tax-exempt plan under the IRC. The Plan has adopted Fidelity's volume submitter plan that had received a favorable opinion letter dated June 30, 2020, stating that the volume submitter plan is designed in accordance with the applicable sections of the IRC. The Plan has not filed for a separate determination letter; however, the Plan Administrator believes that the Plan is intended to be designed and is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

8. TAX STATUS (continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by Federal and State taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. PLAN TERMINATION

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

10. DELINQUENT PARTICIPANT CONTRIBUTIONS

The Company had late employee deferral and loan repayment contributions totaling \$6,585,672 and \$3,293,364 for the Plan years ended December 31, 2022 and 2021, respectively. The Company will determine lost earnings and self-correct these delinquent contributions during 2023.

11. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 13, 2023, the date the financial statements are available to be issued.

Subsequent to the year ended December 31, 2022, Landrum & Brown 401(k) and Profit Sharing Plan, Sam Schwartz Engineering, DPC 401(k), Robert Silman Associates Structural Engineers, D.P.C. 401(k) Profit Sharing Plan, Integral Group 401(k) Plan, and Ross & Baruzzini, Inc. Profit Sharing Plan merged into the Plan at various dates throughout 2023. Total assets of approximately \$104,500,000 were merged into the Plan. The Plan was effectively renamed to Global Infrastructure Savings Plan effective January 1, 2023.

SUPPLEMENTAL SCHEDULES

T.Y. Lin International Employees' Savings and Retirement Plan
 EIN: 94-1598707; Plan: 004
 Schedule H, Part IV, Line 4(a) - Schedule of Delinquent Participant Contributions
 For the Year Ended December 31, 2022

<u>Participant Contributions Transferred Late to Plan</u>	<u>Total that Constitutes Nonexempt Prohibited Transactions</u>				<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
<u>Check Here if Late Participant Loan Repayments are included:</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>		
<input checked="" type="checkbox"/> 2022	\$ 6,585,672	\$ -	\$ -	\$ -	-
<input checked="" type="checkbox"/> 2021	\$ 3,293,364	\$ -	\$ -	\$ -	-

T.Y. Lin International Employees' Savings and Retirement Plan
EIN: 94-1598707; Plan: 004
Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Growth Co K6	Mutual fund	**	\$ 38,350,934
*	Fidelity 500 Index	Mutual fund	**	19,852,749
	Loomis Small/Mid Cap Growth N	Mutual fund	**	14,075,870
	Goldman Sachs Stable Value Inst 1	Collective investment trust	**	11,697,342
	Neuberger Berman Large Cap Value R6	Mutual fund	**	9,278,685
	State Street Target Retirement 2030 K	Mutual fund	**	8,983,486
	State Street Target Retirement 2035 K	Mutual fund	**	8,772,289
*	Fidelity Total International Index	Mutual fund	**	8,435,408
	Victory Integrity Small/Mid-Cap R6	Mutual fund	**	8,259,305
	Pimco Total Retirement Inst	Mutual fund	**	6,611,968
	State Street Target Retirement 2045 K	Mutual fund	**	6,325,697
	State Street Target Retirement 2025 K	Mutual fund	**	6,292,277
	State Street Target Retirement 2020 K	Mutual fund	**	5,987,970
	State Street Target Retirement 2040 K	Mutual fund	**	5,942,953
*	Fidelity US Bond Index	Mutual fund	**	5,804,841
	State Street Target Retirement 2050 K	Mutual fund	**	4,603,123
	State Street Target Retirement 2055 K	Mutual fund	**	2,967,661
	State Street Target Retirement Income K	Mutual fund	**	2,424,329
*	Fidelity Extended Market Index	Mutual fund	**	2,151,394
	Hartford International Opportunities R6	Mutual fund	**	1,185,383
	State Street Target Retirement 2060 K	Mutual fund	**	1,162,089
	Pimco Inflation Response Multi-Asset Instl	Mutual fund	**	942,335
	State Street Target Retirement 2065 K	Mutual fund	**	<u>89,860</u>
				180,197,948
*	Notes receivable from participants	Interest rates from 4.25% to 8.00% with maturities through September 2032	-	<u>1,204,452</u>
				<u>\$ 181,402,400</u>

* Indicated party-in-interest to the Plan

** Cost information has been omitted for participant-directed investments

**T.Y. Lin International Employees'
Savings and Retirement Plan**

Financial Statements
and Supplemental Schedules

December 31, 2022 and 2021



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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
T.Y. Lin International Employees' Savings and Retirement Plan
San Francisco, California

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

We have performed audits of the accompanying financial statements of T.Y. Lin International Employees' Savings and Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, 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, having determined it is permissible in the circumstances, has elected to have the audits of T.Y. Lin International Employees' Savings and Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of T.Y. Lin International Employees' Savings and Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about T.Y. Lin International Employees' Savings and Retirement Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audits of the Financial Statements

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

In performing audits in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of T.Y. Lin International Employees' Savings and Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about T.Y. Lin International Employees' Savings and Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of delinquent participant contributions for the year ended December 31, 2022 and of assets (held at end of year) as of December 31, 2022 collectively, "supplemental schedules") are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Armanino LLP

Armanino^{LLP}
St. Louis, Missouri

October 13, 2023

T.Y. Lin International Employees' Savings and Retirement Plan
 Statements of Net Assets Available for Benefits
 December 31, 2022 and 2021

	2022	2021
ASSETS		
Investments, at fair value	\$ 180,197,948	\$ 220,828,312
Total	180,197,948	220,828,312
Receivables		
Participant	-	267,988
Employer	274,212	77,019
Notes receivable from participants	1,204,452	1,165,569
Total receivables	1,478,664	1,510,576
Total assets	181,676,612	222,338,888
Net assets available for benefits	\$ 181,676,612	\$ 222,338,888

The accompanying notes are an integral part of these financial statements.

T.Y. Lin International Employees' Savings and Retirement Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2022 and 2021

	2022	2021
Additions to net assets		
Contributions		
Participants	\$ 10,394,631	\$ 9,015,004
Employer	3,224,192	2,650,247
Rollovers	<u>2,080,412</u>	<u>1,644,172</u>
Total contributions	<u>15,699,235</u>	<u>13,309,423</u>
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	(48,006,123)	21,063,003
Interest and dividend income	<u>7,837,059</u>	<u>10,069,123</u>
Net investment income (loss)	<u>(40,169,064)</u>	<u>31,132,126</u>
Other income		
Interest income on notes receivable from participants	<u>62,860</u>	<u>71,301</u>
Total other income	<u>62,860</u>	<u>71,301</u>
Total additions to net assets, including net investment income (loss)	<u>(24,406,969)</u>	<u>44,512,850</u>
Deductions from net assets		
Benefits paid to participants	16,092,866	15,926,528
Administrative expenses	<u>162,441</u>	<u>64,170</u>
Total deductions from net assets	<u>16,255,307</u>	<u>15,990,698</u>
Net increase (decrease) in net assets available for benefits	(40,662,276)	28,522,152
Net assets available for benefits, beginning of year	<u>222,338,888</u>	<u>193,816,736</u>
Net assets available for benefits, end of year	<u>\$ 181,676,612</u>	<u>\$ 222,338,888</u>

The accompanying notes are an integral part of these financial statements.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN

The following description of the T.Y. Lin International Employees' Savings and Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan was established on October 1, 1985, restated on November 15, 2017, to provide retirement benefits for the employees of T.Y. Lin International Group, Ltd., T.Y. Lin International Engineering & Architecture, P.C., Lindbergh and Associates, LLC, and Dar Holdings U.S.A., Inc. (collectively, the "Company"). The Plan is a voluntary defined contribution plan that covers substantially all salaried and hourly domestic employees of the Company who have met the eligibility requirements. The Plan allows the employees of the Company for immediate entry upon meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and certain provisions of the Internal Revenue Code ("IRC").

The Plan provides for a Plan Administrator who is responsible for keeping accurate and complete records with regard to the Plan, informing participants of changes or amendments to the Plan, ensuring that the Plan conforms to the law and to government regulations, and providing participants with any reports and documents required by law. The Plan is administered by the Company and a Retirement Committee appointed by the Board of Directors of the Company. The assets of the Plan are held by the custodian and trustee, Fidelity Management Trust Company ("Fidelity" or "Trustee").

Eligibility

Employees may participate in the Plan after meeting the eligibility requirements as described in the Plan document. Eligible employees include those who have attained the age of 18, hold the status of a United States resident, and are considered to be a full-time or part-time employee, excluding leased and temporary employees, with the exception that the latter completes 1,000 hours during the eligibility period. Eligible employees may become participants in the Plan for purposes of making pre-tax or Roth contributions upon hire.

Participants are eligible to receive employer discretionary matching and profit-sharing contributions under the Plan upon hire, given the eligibility requirements noted above are met.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (continued)

Participant contributions

Each year, participants may elect to contribute up to 90% of pre-tax annual compensation, as defined in the Plan agreement, either a percentage or set dollar amount of annual eligible compensation, as defined by the Plan agreement, not to exceed the dollar limitation contained in Section 402(g) of the IRC. For the years ended December 31, 2022 and 2021, the annual limitation was \$20,500 and \$19,500, respectively. Effective June 1, 2022, participants with no deferral elections are automatically enrolled in the Plan with a 3% pre-tax compensation deferral. Participants who reached at least 50 years of age by the end of the Plan year are permitted to make additional catch-up contributions limited to \$6,500 for the years ended December 31, 2022 and 2021. Participants are also allowed to rollover contributions from other qualified retirement plans, subject to approval by the Plan Administrator.

Employer contributions

The Company may make discretionary matching contributions determined annually by the Company. For the years ended December 31, 2022 and 2021, the discretionary employer matching contribution was equal to \$.50 for each \$1.00 of salary deferral up to the first 6% of each participant's eligible compensation. The Company may also elect to make discretionary profit-sharing contributions to the Plan. Such contributions are allocated in the ratio that each participant's eligible compensation bears to the total compensation paid to all eligible participants for the Plan year. There were no such contributions for the years ended December 31, 2022 and 2021.

Participant accounts

The Plan maintains an account for each participant which is credited with the participant's contributions, the Company's discretionary matching contributions, allocations of the Company's discretionary profit-sharing contributions, Plan investment earnings and losses, and charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant compensation or account balances, or specific participant transactions, as defined by the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their salary deferral contributions and rollover contributions plus actual earnings thereon. Participants of plans that were merged prior to 2011 as a result of acquisitions should refer to the Plan agreement for more specific vesting schedules of the Company's discretionary and profit-sharing contributions.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (continued)

Vesting (continued)

Participants in the Plan vest in the Company's discretionary matching and profit-sharing contributions according to the following schedule:

<u>Years of Service</u>	<u>Percentage</u>
Less than one year	0 %
1 year	50 %
2 years	100 %

A participant also becomes 100% vested upon disability, death or reaching normal retirement age while employed by the Company; when the Plan is terminated; or when contributions to the Plan are discontinued.

Investment options

Upon enrollment in the Plan, a participant may direct the investment of their account balance into the various funds offered through the Plan.

Notes receivable from participants

Eligible participants may borrow from their vested accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The terms of loan range from one to five years or up to ten years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest in line with prevailing interest rates charged by persons in the business of lending money under similar circumstances. Principal and interest are paid ratably through bi-weekly payroll deductions.

Participants with an outstanding loan balance upon termination of employment with the Company, the outstanding principal and accrued interest on such loan will not be immediately due and payable. The participant has the option of continuing to repay the loan through Fidelity's electronic loan payment service even after separation with the Company.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (continued)

Benefits paid to participants

Participants are eligible to receive distributions from the Plan upon reaching normal or early retirement age, termination of service, disability or death, as a lump-sum distribution, a direct rollover distribution, a life annuity, or a combination of cash and a direct rollover distribution equal to the value of the participant's vested interest in his or her account. Participants may withdraw at any time their employee contributions, both pre-tax and Roth contributions, for certain financial hardships, subject to a \$500 minimum. Participants may withdraw their entire vested account balance upon attaining the age of 59 ½. Participant accounts are payable at age 65 or upon disability, death, or termination of employment with the Company. If a terminated participant, who has a vested account of less than \$1,000, has not provided distribution instructions to the Plan, the participant will automatically be paid a single lump-sum distribution. If the value of a terminated participant's account is less than \$5,000 but more than \$1,000, the balance will be automatically distributed to the Plan's designated individual retirement plan or annuity for the participant's benefit.

Forfeitures

Any portion of a terminated employee's account that is not vested is forfeited, subject to the possibility of reinstatement. Forfeitures may be used to pay any Plan administrative expenses or reduce future employer contributions. The forfeitures are held in a collective trust fund pending such application. Forfeited non-vested accounts amounted to \$23,314 and \$48,805 as of December 31, 2022 and 2021, respectively. Forfeitures used to reduce employer contributions during the years ended December 31, 2022 and 2021 were \$91,455 and \$34,147, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of estimates

The preparation of financial statements is in accordance with U.S. GAAP requires Plan management to make estimates and assumptions that affect the amounts reported in the financial statements, accompanying notes and the supplemental schedule. Actual results could differ from those estimates.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment valuation 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. The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by investment advisors and the Trustee. Notes receivable due from participants are valued at their outstanding balances, which approximate fair value. See Note 4 for a discussion of the 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. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Payment of benefits

Benefit payments are recorded when paid.

Administrative expenses

The Plan's administrative expenses including, but not limited to, trustee, custodial, and legal fees are paid from the assets of the Plan. Fees related to participant-directed transactions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

3. CERTIFICATIONS OF INVESTMENT INFORMATION

For the years ended December 31, 2022 and 2021, the Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator has obtained certifications from Fidelity that certifies the completeness and accuracy of all investments and notes receivable from participant information reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021, the supplemental Schedule H Line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2022, and the information related to investment activity reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2022 and 2021. Accordingly, as requested by the Plan administrator, the Plan's independent auditors performed no audit procedures on the certified information other than to agree the certified information to the related information included in the Plan's financial statements and supplemental schedule.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end securities registered with the Securities and Exchange Commission. The mutual funds held by the Plan are deemed to be actively traded.

Collective investment trust: The Plan's interest in the collective investment trust is valued based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end. The unit value, or net asset value ("NAV") equivalent, as provided by the Trustee, is used as a practical expedient to estimate fair value.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

4. FAIR VALUE MEASUREMENTS (continued)

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Fair Value
Mutual funds	<u>\$ 168,500,606</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 168,500,606
Investments measured at net asset value (a)				<u>11,697,342</u>
				<u>\$ 180,197,948</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Fair Value
Mutual funds	<u>\$ 209,154,719</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 209,154,719
Investments measured at net asset value (a)				<u>11,673,593</u>
				<u>\$ 220,828,312</u>

(a) In accordance with U.S. GAAP, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

5. INVESTMENTS MEASURED USING THE NET ASSET VALUE PER SHARE PRACTICAL EXPEDIENT

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021, respectively.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

5. INVESTMENTS MEASURED USING THE NET ASSET VALUE PER SHARE PRACTICAL EXPEDIENT (continued)

December 31, 2022:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Collective investment trust	\$ 11,697,342	None	Daily	Daily

December 31, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Collective investment trust	\$ 11,673,593	None	Daily	Daily

6. RISKS AND UNCERTAINTIES

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

7. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Total fees paid to Fidelity for the years ended December 31, 2022 and 2021 amounted to \$162,441 and \$64,170, respectively.

8. TAX STATUS

The Plan is a defined contribution plan designed to qualify as a tax-exempt plan under the IRC. The Plan has adopted Fidelity's volume submitter plan that had received a favorable opinion letter dated June 30, 2020, stating that the volume submitter plan is designed in accordance with the applicable sections of the IRC. The Plan has not filed for a separate determination letter; however, the Plan Administrator believes that the Plan is intended to be designed and is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

T.Y. Lin International Employees' Savings and Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

8. TAX STATUS (continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by Federal and State taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. PLAN TERMINATION

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

10. DELINQUENT PARTICIPANT CONTRIBUTIONS

The Company had late employee deferral and loan repayment contributions totaling \$6,585,672 and \$3,293,364 for the Plan years ended December 31, 2022 and 2021, respectively. The Company will determine lost earnings and self-correct these delinquent contributions during 2023.

11. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 13, 2023, the date the financial statements are available to be issued.

Subsequent to the year ended December 31, 2022, Landrum & Brown 401(k) and Profit Sharing Plan, Sam Schwartz Engineering, DPC 401(k), Robert Silman Associates Structural Engineers, D.P.C. 401(k) Profit Sharing Plan, Integral Group 401(k) Plan, and Ross & Baruzzini, Inc. Profit Sharing Plan merged into the Plan at various dates throughout 2023. Total assets of approximately \$104,500,000 were merged into the Plan. The Plan was effectively renamed to Global Infrastructure Savings Plan effective January 1, 2023.

SUPPLEMENTAL SCHEDULES

T.Y. Lin International Employees' Savings and Retirement Plan
 EIN: 94-1598707; Plan: 004
 Schedule H, Part IV, Line 4(a) - Schedule of Delinquent Participant Contributions
 For the Year Ended December 31, 2022

<u>Participant Contributions Transferred Late to Plan</u>	<u>Total that Constitutes Nonexempt Prohibited Transactions</u>				<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
<u>Check Here if Late Participant Loan Repayments are included:</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>		
<input checked="" type="checkbox"/> 2022	\$ 6,585,672	\$ -	\$ -	\$ -	-
<input checked="" type="checkbox"/> 2021	\$ 3,293,364	\$ -	\$ -	\$ -	-

T.Y. Lin International Employees' Savings and Retirement Plan
EIN: 94-1598707; Plan: 004
Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Growth Co K6	Mutual fund	**	\$ 38,350,934
*	Fidelity 500 Index	Mutual fund	**	19,852,749
	Loomis Small/Mid Cap Growth N	Mutual fund	**	14,075,870
	Goldman Sachs Stable Value Inst 1	Collective investment trust	**	11,697,342
	Neuberger Berman Large Cap Value R6	Mutual fund	**	9,278,685
	State Street Target Retirement 2030 K	Mutual fund	**	8,983,486
	State Street Target Retirement 2035 K	Mutual fund	**	8,772,289
*	Fidelity Total International Index	Mutual fund	**	8,435,408
	Victory Integrity Small/Mid-Cap R6	Mutual fund	**	8,259,305
	Pimco Total Retirement Inst	Mutual fund	**	6,611,968
	State Street Target Retirement 2045 K	Mutual fund	**	6,325,697
	State Street Target Retirement 2025 K	Mutual fund	**	6,292,277
	State Street Target Retirement 2020 K	Mutual fund	**	5,987,970
	State Street Target Retirement 2040 K	Mutual fund	**	5,942,953
*	Fidelity US Bond Index	Mutual fund	**	5,804,841
	State Street Target Retirement 2050 K	Mutual fund	**	4,603,123
	State Street Target Retirement 2055 K	Mutual fund	**	2,967,661
	State Street Target Retirement Income K	Mutual fund	**	2,424,329
*	Fidelity Extended Market Index	Mutual fund	**	2,151,394
	Hartford International Opportunities R6	Mutual fund	**	1,185,383
	State Street Target Retirement 2060 K	Mutual fund	**	1,162,089
	Pimco Inflation Response Multi-Asset Instl	Mutual fund	**	942,335
	State Street Target Retirement 2065 K	Mutual fund	**	89,860
				180,197,948
*	Notes receivable from participants	Interest rates from 4.25% to 8.00% with maturities through September 2032	-	1,204,452
				\$ 181,402,400

* Indicated party-in-interest to the Plan

** Cost information has been omitted for participant-directed investments