

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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
1a	Name of plan PND ENGINEERS, INC. 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 03/01/1983
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) PND ENGINEERS, INC. 1506 W 36TH AVENUE ANCHORAGE, AK 99503-3612
2b	Employer Identification Number (EIN) 92-0072819
2c	Plan Sponsor's telephone number 907-561-1011
2d	Business code (see instructions) 541310

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/17/2024	DOUG KENLEY
	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 ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 184
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 106 6a(2) 116 6b 0 6c 72 6d 188 6e 3 6f 191 6g(1) 184 6g(2) 189 6h 5
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:

2A 2E 2F 2H 2J 2T 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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PND ENGINEERS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PND ENGINEERS, INC.	D Employer Identification Number (EIN) 92-0072819	

Part I	Service Provider Information (see instructions)
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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
CHARLES SCHWAB TRUST BANK
42-1558009

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
NWPS
91-2090931

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

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

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

UBS FINANCIAL SERVICES, INC.

1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019

13-2638166

(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 65	NONE	211581	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NWPS

91-2090931

(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?
15 16 37 38 50 60 64 65 70	NONE	13081	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan PND ENGINEERS, INC. 401(K) PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 PND ENGINEERS, INC.				D Employer Identification Number (EIN) 92-0072819	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE STABLE VALUE A					
b Name of sponsor of entity listed in (a): T. ROWE PRICE					
c EIN-PN 52-1309930-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2995	
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)	
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	

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
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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
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PND ENGINEERS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 PND ENGINEERS, INC.	D Employer Identification Number (EIN) 92-0072819	

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	3769	522
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1672017	1990633
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	43786	51449
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	865862	769808
(2) U.S. Government securities	1c(2)	1842903	2463590
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	2732644	3054560
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	13643161	16213009
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	1839	2995
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	12555826	14278277
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	33361807	38824843
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	203
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	203
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	33361807	38824640

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)	2500537	
(B) Participants	2a(1)(B)	480826	
(C) Others (including rollovers)	2a(1)(C)	83415	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3064778
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7254	
(B) U.S. Government securities	2b(1)(B)	85563	
(C) Corporate debt instruments	2b(1)(C)	134868	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		227685
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	245761	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	486549	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		732310
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	5002952	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	4742920	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		260032
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	3932861	
(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)		66
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		6249
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		8223981

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2487013	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2487013
f Corrective distributions (see instructions)	2f		29758
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	13081	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	211581	
(6) Bank or trust company trustee/custodial fees	2i(6)	7070	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	12645	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		244377
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2761148

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5462833
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ 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: **SWALLING & ASSOCIATES, PC**

(2) EIN: **92-0138439**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PND ENGINEERS, INC. 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 PND ENGINEERS, INC.		D Employer Identification Number (EIN) 92-0072819
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 0
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): 92-0072819 42-1558009		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2023 v. 230707		

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 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
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☒ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703912A</u> .	

**Financial Statements
and Supplemental Schedules**

**PND Engineers, Inc. 401(k)
Profit Sharing Plan**

December 31, 2023 and 2022

PND Engineers, Inc. 401(k) Profit Sharing Plan
December 31, 2023 and 2022

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* *All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because the schedules are not required and/or applicable.*



Independent Auditor's Report

To the Board of Trustees
PND Engineers, Inc. 401(k) Profit Sharing Plan
Anchorage, Alaska

Opinion

We have audited the financial statements of the PND Engineers, Inc. 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of PND Engineers, Inc. 401(k) Profit Sharing Plan as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of PND Engineers, Inc. 401(k) Profit Sharing 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 audit opinion.

Responsibilities of Management for the Financial Statements

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

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 PND Engineers, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of PND Engineers, Inc. 401(k) Profit Sharing 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 PND Engineers, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

To the Board of Trustees
PND Engineers, Inc. 401(k) Profit Sharing Plan

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023, Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year) for the year ended December 31, 2023, and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2023, are presented for the purpose 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 Plan management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

Swalling & Associates, P.C.

Anchorage, Alaska
September 10, 2024

PND Engineers, Inc. 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments at fair value:	\$ 36,782,239	\$ 31,642,235
Receivables:		
Employer contributions	1,990,633	1,672,017
Accrued interest	<u>51,449</u>	<u>43,786</u>
Total receivables	<u>2,042,082</u>	<u>1,715,803</u>
Cash - non-interest bearing	<u>522</u>	<u>3,769</u>
Total assets	<u>38,824,843</u>	<u>33,361,807</u>
Liabilities		
Accrued expenses	<u>203</u>	<u>-</u>
Net assets available for benefits	<u><u>\$ 38,824,640</u></u>	<u><u>\$ 33,361,807</u></u>

See accompanying notes to financial statements.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

Additions

Investment income:	
Interest and dividends	\$ 968,472
Net appreciation in fair value of investments	<u>4,177,882</u>
Net investment gain	<u>5,146,354</u>
Contributions:	
Participants	480,826
Employer	2,500,537
Rollover	<u>83,415</u>
Total contributions	<u>3,064,778</u>
Total additions	<u>8,211,132</u>

Deductions

Benefits paid to participants	2,516,770
Administrative expenses	<u>231,529</u>
Total deductions	<u>2,748,299</u>
Net increase	5,462,833
Net assets available for benefits, beginning of year	<u>33,361,807</u>
Net assets available for benefits, end of year	<u><u>\$ 38,824,640</u></u>

See accompanying notes to financial statements.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2023 and 2022

Note 1 – Description of the Plan

The following is a summary of the general provisions of the PND Engineers, Inc. 401(k) Profit Sharing Plan (the Plan). Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that covers all employees of PND Engineers, Inc. (the Company) who have completed 250 hours of service in a three month period or once you have completed one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was amended and restated effective January 1, 2022 to include amendments required for the CARES Act.

Recent Legislation

The SECURE 2.0 Act of 2022 (SECURE 2.0), signed into law on December 29, 2022, makes significant changes to existing law for retirement plans by building upon provisions in the SECURE Act of 2019. SECURE 2.0 introduces new requirements and considerations for plan sponsors that are intended to expand coverage, increase savings, preserve income, and simplify plan rules and administrative procedures. Each of the provisions in SECURE 2.0 has its own effective date ranging from the date of enactment to 2028 and beyond, with the bulk of the provisions taking effect in 2023 and 2024. The plan has adopted the required minimum distribution at age 73 effective January 1, 2023, and is in the process of evaluating other voluntary provisions. The Plan is required to be amended in regard to other requirements of SECURE 2.0 by December 31, 2025.

Contributions

The amount of profit-sharing contribution is determined annually by the Company. Each participant is assigned a contribution percent and a contribution amount in a motion approved annually by the Board of Directors. Contributions are allocated to those employees who have worked at least 1,000 hours during the Plan year.

Participants may elect to contribute 401(k) or Roth contributions up to 100% of pretax or after-tax eligible compensation, as defined by the plan document, subject to certain limitations under the Internal Revenue Code (IRC). Eligible participants who have attained age 50 may elect an additional catch-up contribution, subject to certain limitations under the IRC.

The Company made a safe harbor contribution of 3% of gross compensation as defined in the plan document in 2023.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements (Continued)
December 31, 2023 and 2022

Note 1 – Description of the Plan (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and Company matching contributions, as well as allocations of the Company's profit-sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their elective deferral account, rollover contribution account, qualified non-elective contribution account, and their safe harbor contribution account plus earnings thereon.

Participants are subject to a two to six year graded vesting schedule (20% per year starting with two years of vesting service) for the profit-sharing contribution account and 100% vested after six years of completed service. A year of service is a plan year in which a participant works 1,000 hours or more.

Payment of Benefits

Upon termination of service for any reason, the participant may elect to receive an amount equal to the value of their vested benefit as follows:

- If the vested balance is \$1,000 or less, the participant will receive a single sum payment.
- If the vested balance is between \$1,000 and \$5,000, the participant may elect to receive the distribution as a single sum payment or as a direct rollover. If this election is not made, the vested benefits will be directly rolled over to an IRA established for the participant's benefit.
- If the vested benefit exceeds \$5,000, the participant may elect to receive a distribution as a single sum payment, a direct rollover, or in a series of installment payments, following the first valuation date following the participant's termination of employment.

Forfeited Accounts

Forfeitures of nonvested accounts are applied to reduce future employer contributions or to pay administrative expenses. As of December 31, 2023 and 2022, forfeited nonvested accounts totaled \$19,313 and \$41,834, respectively. Forfeitures totaling \$60,648 were used to offset administrative expenses.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements (Continued)
December 31, 2023 and 2022

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of 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 includes capital gain distributions and gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded as distributions when paid.

Administrative Expenses

The Company has absorbed some annual administrative costs of the Plan. Expenses that are paid by the Company are excluded from these financial statements. Investment management fees are paid by the Plan and are paid by forfeitures or are deducted from investment earnings prior to allocation of earnings to participant accounts.

Subsequent Events

Management has evaluated subsequent events through September 10, 2024, the date the financial statements were available to be issued.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements (Continued)
December 31, 2023 and 2022

Note 3 – 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, 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 the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in 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 used need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Common stocks and exchange-traded funds: Valued at the closing price reported in the active market on which the securities are traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual funds: Valued at the net asset value of shares held by the Plan.

Interest bearing cash: Valued at amortized cost which approximates fair value.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements (Continued)
December 31, 2023 and 2022

Note 3 – Fair Value Measurements (Continued)

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

Stable Value Fund: This investment is valued using the net asset value (NAV), as a practical expedient for fair value, provided by the Plan's trustee. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and divided by the number of shares outstanding. This investment is a direct filing entity.

The following table sets forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

	2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Corporate common stock	\$ 16,213,009	\$ -	\$ -	\$ 16,213,009
Corporate bonds	-	3,054,560	-	3,054,560
Mutual funds	14,278,277	-	-	14,278,277
Interest bearing cash	769,808	-	-	769,808
U.S. government securities	-	2,463,590	-	2,463,590
	<u>\$ 31,261,094</u>	<u>\$ 5,518,150</u>	<u>\$ -</u>	<u>36,779,244</u>
Stable Value Fund*				<u>2,995</u>
				<u>\$ 36,782,239</u>

	2022			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Corporate common stock	\$ 13,643,161	\$ -	\$ -	\$ 13,643,161
Corporate bonds	-	2,732,644	-	2,732,644
Mutual funds	12,555,826	-	-	12,555,826
Interest bearing cash	865,862	-	-	865,862
U.S. government securities	-	1,842,903	-	1,842,903
	<u>\$ 27,064,849</u>	<u>\$ 4,575,547</u>	<u>\$ -</u>	<u>31,640,396</u>
Stable Value Fund*				<u>1,839</u>
				<u>\$ 31,642,235</u>

* Certain investments that are measured at fair value using the NAV per share (or its equivalent), as a practical expedient, have not been classified in the fair value hierarchy. The fair value amounts presented on these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of net assets available for benefits.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements (Continued)
December 31, 2023 and 2022

Note 3 – Fair Value Measurements (Continued)

Fair Value of Investments that Calculate Net Asset Value

The following table presents the Stable Value Fund measured at fair value based on NAV per share as of December 31, 2023 and 2022, respectively.

	Fair Value at December 31, <u>2023</u>	Fair Value at December 31, <u>2022</u>	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Stable Value Fund	\$ <u>2,995</u>	\$ <u>1,839</u>	N/A	Daily	None

Note 4 – Nonparticipant-Directed Investments

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments is as follows:

	December 31,	
	<u>2023</u>	<u>2022</u>
Net assets:		
Corporate common stock	\$ 16,213,009	\$ 13,643,161
Mutual funds	12,006,857	11,575,907
Corporate bonds	3,054,560	2,732,644
U.S. government securities	2,463,590	1,842,903
Interest bearing cash	<u>769,808</u>	<u>865,862</u>
	<u>\$ 34,507,824</u>	<u>\$ 30,660,477</u>
Changes in net assets:		
Contributions		\$ 1,621,503
Net investment gain		4,967,735
Benefits paid to participants		(2,463,797)
Administrative expenses		(228,024)
Transfers to participant-directed investments		<u>(50,070)</u>
		<u>\$ 3,847,347</u>

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements (Continued)
December 31, 2023 and 2022

Note 5 – Related Party Transactions and Party-in-Interest Transactions

UBS Financial Services, Inc. and Charles Schwab Trust Bank, the custodians of the Plan, manage certain Plan investments. Therefore, these transactions qualify as party-in-interest transactions and are denoted as such on the supplemental schedule of assets (held at end of year).

The Company provides to the Plan certain accounting and administrative services for which no fees are charged. The Company charges a fee to participants for distributions that require a special valuation and to participants who withdraw multiple distributions during the plan year.

Note 6 – Plan Termination

It is the intention of the Company to maintain the Plan. However, in the event the Plan is terminated, the assets of the Plan will be allocated solely for the benefit of its participants and their beneficiaries. In the event of plan termination, each respective participant's account, net of any termination fees, will become fully vested and will be distributed to each participant in accordance with the plan agreement.

Note 7 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan's volume submitter sponsor by an opinion letter dated June 30, 2020, that the Non-Standardized Pre-Approved Profit Sharing Plan with CODA sponsored by CCH Incorporated dba FTWilliam Com, which has been adopted by the Plan, is acceptable pursuant to Section 401 of the IRC and in compliance with the applicable requirements of the IRC. The Plan has not requested its own determination letter from the IRS. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require 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 the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

PND Engineers, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements (Continued)
December 31, 2023 and 2022

Note 8 – Risks and Uncertainties

Credit Risk

The Plan maintains its cash balances in interest and non-interest-bearing deposit accounts at UBS Bank USA. The Federal Deposit Insurance Corporation (FDIC) provides basic deposit insurance to a limit of \$250,000. The Plan's uninsured cash balances as of December 31, 2023 and 2022 were approximately \$520,000 and \$616,000, respectively.

The Plan invests in various investment securities. 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 the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances, and the amounts reported in the Statement of Net Assets Available for Benefits.

Supplemental Schedules

PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
Nonparticipant Directed Funds:				
	* UBS Insured Sweep Program	Interest Bearing	\$ 404,673	\$ 404,673
	* Schwab Bank Savings	Interest Bearing	331,353	331,353
	U S TREASURY BILL 02/15/24	34,000 Interest Bearing	33,165	33,782
	TEGNA INC 4.625% 03/15/28	84,000 Corporate Bond	83,575	78,462
	THREEHOUSE FOODS INC 4.00% 09/01/28	86,000 Corporate Bond	79,394	76,126
	ENCOMPASS HEALTH CORP 4.50% 02/01/28	79,000 Corporate Bond	83,175	75,598
	SILGAN HLDGS INC 4.125% 02/01/28	79,000 Corporate Bond	82,259	75,448
	ELANCO ANIMAL HEALTH INC 6.40% 08/28/28	72,000 Corporate Bond	70,464	74,606
	MICROCHIP TECHNOLOGY INC 4.25% 09/01/25	74,000 Corporate Bond	77,885	72,898
	BOYD GAMING CORP 4.75% 12/01/27	73,000 Corporate Bond	75,385	70,224
	AECOM 5.125% 03/15/27	70,000 Corporate Bond	78,081	69,489
	NORDSTROM INC 4.25% 08/01/31	83,000 Corporate Bond	62,171	69,054
	OLIN CORP 5.625% 08/01/29	63,000 Corporate Bond	60,070	61,998
	QORVO INC 4.375% 10/15/29	65,000 Corporate Bond	68,266	61,669
	JPMORGAN CHASE & CO 4.203% 07/23/29	63,000 Corporate Bond	62,963	61,275
	WILLIS NA INC 2.95% 09/15/29	68,000 Corporate Bond	58,362	60,882
	L BRANDS INC 7.50% 06/15/29	58,000 Corporate Bond	59,160	60,266
	QVC INC 4.450% 02/15/25	64,000 Corporate Bond	64,446	60,070
	KRAFT HEINZ FOODS CO 3.875% 05/15/27	61,000 Corporate Bond	66,505	59,868
	ALTRIA GROUP INC 4.80% 02/14/29	60,000 Corporate Bond	57,109	59,845
	REYNOLDS AMERN INC 4.45% 06/12/25	60,000 Corporate Bond	60,485	59,309
	GLOBAL PAYME INC 2.65% 02/15/25	61,000 Corporate Bond	62,771	59,108
	AMERICAN TOWER CORP 4.00% 06/01/25	60,000 Corporate Bond	62,336	58,934
	BLOCK FINANCIAL 2.50% 07/15/28	65,000 Corporate Bond	60,897	58,029
	CARLISLE COS INC 3.50% 12/01/24	59,000 Corporate Bond	59,651	57,864
	ORACLE CORP 6.25% 11/09/32	53,000 Corporate Bond	54,961	57,746
	AT&T INC 4.10% 02/15/28	59,000 Corporate Bond	68,416	57,706
	CDW LLC / CDW FIN CORP 4.250% 04/01/28	60,000 Corporate Bond	62,538	57,461
	LAMAR MEDIA CORP 3.750% 02/15/28	60,000 Corporate Bond	60,825	56,392
	DOLLAR TREE INC 4.20% 05/15/28	57,000 Corporate Bond	62,600	55,795
	WABTEC 4.950% 09/15/28	56,000 Corporate Bond	61,635	55,422
	HCA INC 5.625% 09/01/28	54,000 Corporate Bond	62,775	55,308
	TELEFLEX INC 4.625% 11/15/27	56,000 Corporate Bond	59,468	54,686
	DISCOVERY COMM INC 3.950% 03/20/28	57,000 Corporate Bond	60,536	54,248
	NEWELL BRANDS INC 6.625% 09/15/29	51,000 Corporate Bond	49,236	50,805
	CROWN AMER/CAP CORP VI 4.750% 02/01/26	51,000 Corporate Bond	51,383	50,518
	GOLDMAN SACHS GROUP INC 3.80% 03/15/30	52,000 Corporate Bond	56,665	48,912
	BANK OF AMER CORP 2.884% 10/22/30	55,000 Corporate Bond	55,427	48,844
	COMCAST CORP 4.15% 10/15/28	49,000 Corporate Bond	51,443	48,359
	ENTERPRISE PRODUCTS OPER 4.80% 02/01/49	51,000 Corporate Bond	47,801	48,343
	VERIZON COMMUNICATIONS 4.125% 03/16/27	49,000 Corporate Bond	55,800	48,315
	AMAZON COM INC 2.10% 05/12/31	56,000 Corporate Bond	53,818	48,302
	CVS HEALTH CORP 4.30% 03/25/28	49,000 Corporate Bond	55,946	48,226
	AT&T INC 2.55% 12/01/33	59,000 Corporate Bond	48,858	48,133
	SVC CORP INTL 5.125% 06/01/29	49,000 Corporate Bond	53,903	48,020
	CITIGROUP INC 3.668% 07/24/28	50,000 Corporate Bond	49,410	47,686
	WELLS FARGO & CO 3.584% 05/22/28	50,000 Corporate Bond	49,813	47,679
	SHELL INTL FIN 2.875% 05/10/26	49,000 Corporate Bond	48,232	47,183
	EXPEDIA GROUP INC 3.25% 02/15/30	50,000 Corporate Bond	43,943	45,901
	TENET HEALTHCARE CORP 6.125% 10/01/28	44,000 Corporate Bond	41,250	43,876
	TRANSDIGM INC 5.50% 11/15/27	43,000 Corporate Bond	40,471	42,115
	CA INC 4.70% 03/15/27	43,000 Corporate Bond	43,313	41,600
	UNITED RENTALS NORTH AM 5.50% 05/15/27	39,000 Corporate Bond	41,779	39,085
	SBA COMMUNICATIONS CORP 3.125% 02/01/29	42,000 Corporate Bond	36,519	37,743

See accompanying independent auditor's report.

PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	VONTIER CORP 2.95% 04/01/31	37,000 Corporate Bond	\$ 29,712	\$ 31,164
	MOTOROLA SOLUTIONS INC 5.60% 06/01/32	20,000 Corporate Bond	20,084	20,638
	SERVICE CORP INTL 4.625% 12/15/27	21,000 Corporate Bond	22,260	20,318
	MOTOROLA SOLUTIONS INC 4.60% 02/23/28	20,000 Corporate Bond	19,888	19,902
	BROADCOM INC 4.11% 09/15/28	18,000 Corporate Bond	20,340	17,599
	CROWN AMERS LLC 4.25% 09/30/26	14,000 Corporate Bond	14,963	13,580
	SBA COMMUNICATIONS CORP 3.875% 02/15/27	14,000 Corporate Bond	14,560	13,448
	NORDSTROM INC 4.375% 04/01/30	13,000 Corporate Bond	9,752	11,308
	YUM BRANDS INC 3.625% 03/15/31	10,000 Corporate Bond	8,300	9,019
	EXPEDIA GROUP INC 4.625% 08/01/27	8,000 Corporate Bond	7,639	7,966
	DISCOVERY COMMUNICATIONS 3.625% 05/15/30	8,000 Corporate Bond	6,929	7,262
	MOTOROLA SOLUTIONS INC 4.00% 09/01/24	7,000 Corporate Bond	7,128	6,925
	U S TREASURY NOTE 2.25% 08/15/27	521,000 Government Security	530,879	491,715
	U S TREASURY NOTE 2.75% 08/15/32	132,000 Government Security	119,722	121,115
	U S TREASURY NOTE 4.125% 11/15/32	118,000 Government Security	122,517	120,171
	FNMA PL MA4438 2.50% 10/01/51	165,000 Government Security	126,855	117,532
	UNITED STATES T 2.875% 11/15/46	132,000 Government Security	122,743	106,157
	UNITED STATES T 3.125% 08/15/44	113,000 Government Security	109,525	96,059
	FNMA PL FS4377 3.00% 04/01/52	107,000 Government Security	92,821	91,628
	UNITED STATES T 2.375% 05/15/51	112,000 Government Security	89,268	80,334
	UNITED STATES T 2.00% 02/15/50	120,000 Government Security	77,610	79,374
	UNITED STATES T 3.00% 02/15/49	96,000 Government Security	101,706	78,480
	FNMA PL MA4600 3.50% 05/01/52	88,000 Government Security	72,637	73,403
	FHLMC PL RA6815 2.50% 02/01/52	96,000 Government Security	73,387	70,461
	FNMA PL MA4656 4.05% 07/01/52	72,000 Government Security	64,798	63,586
	FHLMC PL RA7189 3.50% 04/01/52	77,000 Government Security	62,355	63,060
	FNMA PL MA4732 4.00% 09/01/52	68,000 Government Security	60,642	59,997
	FNMA PL MA4587 2.50% 04/01/42	56,000 Government Security	47,540	43,834
	FNMA PL MA4842 5.50% 12/01/52	47,000 Government Security	43,454	43,546
	FHLMC PL SD8267 5.00% 11/01/52	47,000 Government Security	43,027	43,201
	FNMA PL CB5118 4.00% 11/01/52	47,000 Government Security	41,882	42,468
	FNMA PL FS0675 3.00% 02/01/52	42,000 Government Security	32,922	33,247
	FNMA - CALL BOND 6.625% 11/15/30	27,000 Government Security	36,521	31,122
	US TREASURY NOTE 3.50% 01/31/30	31,000 Government Security	29,940	30,358
	FHLMC PL RB5163 3.00% 05/01/42	35,000 Government Security	28,212	28,163
	FNMA PL AL7231 3.50% 08/01/45	114,000 Government Security	25,840	23,251
	FNMA PL MA2771 3.00% 10/01/46	117,000 Government Security	25,697	22,731
	FNMA PL MA4731 3.50% 09/01/52	19,000 Government Security	16,099	16,505
	FNMA PL FM3664 4.00% 03/01/49	85,000 Government Security	17,271	15,522
	FNMA PL MA4358 3.50% 06/01/51	30,000 Government Security	17,319	15,189
	FHLMC PL QE6074 4.00% 07/01/52	15,000 Government Security	13,598	13,271
	FHLMC PL G07961 3.50% 03/01/45	85,000 Government Security	14,436	13,029
	FHLMC PL SD8202 3.50% 03/01/52	16,000 Government Security	14,368	12,881
	FNMA PL CA3872 3.50% 07/01/49	101,000 Government Security	13,567	11,923
	FNMA PL AL7206 4.00% 08/01/45	111,000 Government Security	12,983	11,747
	FNMA PL MA3774 3.00% 09/01/49	72,000 Government Security	12,455	10,898
	FNMA PL MA3026 3.50% 06/01/47	85,000 Government Security	11,698	10,656
	FHLMC PL RA6945 3.50% 03/01/52	13,000 Government Security	10,112	10,501
	FNMA PL CB5664 4.00% 02/01/53	11,000 Government Security	9,394	10,098
	FNMA PL FM9681 4.00% 08/01/51	18,000 Government Security	11,037	9,954
	FNMA PL MA3986 3.50% 04/01/35	45,000 Government Security	9,355	9,397
	FNMA PL MA3466 3.50% 09/01/48	74,000 Government Security	9,104	8,385
	FNMA PL FS1030 3.00% 03/01/52	10,000 Government Security	7,376	7,991
	FNMA PL CA3866 3.50% 07/01/49	54,000 Government Security	8,461	7,442
	FNMA PL FM7031 4.00% 01/01/51	20,000 Government Security	7,907	7,171
	FNMA PL MA4528 4.00% 12/01/51	12,000 Government Security	7,190	6,763

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	FHLMC PL SD8163 3.50% 08/01/51	13,000 Government Security	\$ 7,647	\$ 6,725
	FHLMC PL SD8214 3.50% 05/01/52	8,000 Government Security	7,106	6,677
	FNMA PL MA3686 3.50% 06/01/49	61,000 Government Security	7,086	6,345
	FNMA PL FM7599 3.50% 01/01/51	15,000 Government Security	6,841	6,005
	FNMA PL FM3340 3.50% 05/01/35	27,000 Government Security	5,669	5,280
	FNMA PL MA3331 3.00% 04/01/48	28,000 Government Security	5,252	4,921
	FNMA PL BN6594 4.00% 05/01/49	29,000 Government Security	5,312	4,794
	FNMA PL MA5135 4.0% 08/01/53	5,000 Government Security	4,556	4,658
	FNMA PL MA3803 3.50% 10/01/49	32,000 Government Security	5,203	4,621
	FNMA PL BP9638 3.00% 06/01/50	13,000 Government Security	5,310	4,490
	FNMA PL AS4168 4.00% 12/01/44	31,000 Government Security	4,837	4,355
	FNMA PL MA3871 3.00% 12/01/49	22,000 Government Security	5,064	4,340
	FHLMC PL QA5381 3.00% 12/01/49	19,000 Government Security	4,943	4,207
	FNMA PL FM6039 3.50% 06/01/50	11,000 Government Security	4,759	4,151
	FNMA PL AS5942 4.00% 10/01/45	38,000 Government Security	4,520	4,147
	FNMA PL FM5750 4.00% 08/01/50	14,000 Government Security	4,574	4,078
	FHLMC PL SD8213 3.00% 05/01/52	5,000 Government Security	4,408	4,069
	FNMA PL 310151 5.50% 11/01/34	30,000 Government Security	4,369	3,982
	FNMA PL CB2556 3.00% 01/01/52	5,000 Government Security	4,051	3,980
	FHLMC PL SB8236 3.50% 04/01/38	5,000 Government Security	3,962	3,927
	FNMA PL AS0907 3.50% 11/01/28	55,000 Government Security	4,092	3,767
	FHLMC PL SD8057 3.50% 04/01/50	15,000 Government Security	4,185	3,690
	FHLMC PL G08624 4.00% 01/01/45	40,000 Government Security	4,037	3,644
	FHLMC PL SD8256 4.00% 10/01/52	4,000 Government Security	3,606	3,565
	FNMA PL MA4020 3.00% 05/01/50	12,000 Government Security	4,144	3,508
	FHLMC PL A97047 4.50% 02/01/41	78,000 Government Security	3,464	3,445
	FNMA PL CB3914 4.00% 06/01/52	4,000 Government Security	3,431	3,444
	FNMA PL FM4251 3.50% 12/01/49	18,000 Government Security	3,903	3,402
	FHLMC PL C09071 4.00% 02/01/45	62,000 Government Security	3,762	3,392
	FHLMC PL A97046 4.50% 02/01/41	91,000 Government Security	3,246	3,232
	FNMA PL MA3467 4.00% 09/01/48	37,000 Government Security	3,358	3,186
	FNMA PL FM1598 4.00% 02/01/49	30,000 Government Security	3,495	3,176
	FNMA PL MA2920 3.00% 03/01/47	12,000 Government Security	3,410	3,079
	FNMA PL MA4640 3.50% 06/01/37	4,000 Government Security	3,035	3,071
	FHLMC PL SB0355 3.50% 06/01/35	11,000 Government Security	3,367	3,065
	FNMA PL BO7222 4.00% 01/01/50	13,000 Government Security	3,149	2,820
	FNMA PL AL5213 4.50% 04/01/44	28,000 Government Security	2,810	2,577
	FHLMC PL SD8221 3.50% 06/01/52	3,000 Government Security	2,667	2,530
	FNMA PL MA3991 3.00% 04/01/50	10,000 Government Security	2,691	2,283
	FNMA PL BM1066 4.00% 02/01/47	15,000 Government Security	2,483	2,276
	FNMA PL MA3746 4.00% 08/01/49	17,000 Government Security	2,422	2,239
	FNMA PL MA4118 4.05% 08/01/50	11,000 Government Security	2,432	2,190
	FNMA PL MA3906 3.50% 01/01/50	13,000 Government Security	2,426	2,145
	FNMA PL BK8753 4.50% 06/01/49	14,000 Government Security	2,374	2,143
	FNMA PL MA3960 3.00% 03/01/50	10,000 Government Security	2,475	2,118
	FNMA PL CA3225 4.50% 03/01/49	18,000 Government Security	2,233	2,042
	FNMA PL AS1626 4.50% 02/01/44	24,000 Government Security	2,023	1,868
	FNMA PL MA3521 4.00% 11/01/48	20,000 Government Security	2,060	1,853
	FNMA PL MA3804 4.00% 10/01/49	11,000 Government Security	2,049	1,844
	FHLMC PL ZA6946 4.00% 05/01/49	18,000 Government Security	1,884	1,703
	FHLMC PL SD8003 4.00% 07/01/49	13,000 Government Security	1,757	1,624
	FNMA PL MA3592 4.00% 02/01/49	23,000 Government Security	1,736	1,592
	FHLMC PL SD8086 4.00% 08/01/50	6,000 Government Security	1,751	1,568
	FHLMC PL ZT1818 4.50% 11/01/48	10,000 Government Security	1,595	1,463
	FHLMC PL Q57426 4.50% 07/01/48	17,000 Government Security	1,516	1,441
	FNMA PL BN0340 4.50% 12/01/48	13,000 Government Security	1,416	1,290

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	FNMA PL AV2326 3.50% 12/01/28	16,000 Government Security	\$ 1,330	\$ 1,247
	FNMA PL MA3495 4.00% 10/01/48	13,000 Government Security	1,299	1,172
	FHLMC PL G08853 4.50% 12/01/48	12,000 Government Security	1,117	1,049
	FNMA PL AS9490 4.50% 04/01/47	9,000 Government Security	1,078	996
	FNMA PL MA3610 3.50% 03/01/34	9,000 Government Security	1,003	951
	FNMA PL MA4084 4.00% 07/01/50	3,000 Government Security	965	863
	FNMA PL CB4243 3.50% 07/01/37	1,000 Government Security	876	843
	FNMA PL MA3637 3.50% 04/01/49	9,000 Government Security	918	832
	FNMA PL MA3489 3.50% 10/01/33	7,000 Government Security	751	736
	FHLMC PL ZT1952 4.00% 05/01/49	7,000 Government Security	742	688
	FHLMC PL G08858 4.50% 01/01/49	9,000 Government Security	713	677
	FHLMC PL SB0360 3.50% 04/01/35	1,000 Government Security	395	405
	FNMA PL AW0744 4.50% 03/01/44	10,000 Government Security	407	369
	FNMA PL FM3278 3.50% 11/01/48	1,000 Government Security	252	222
	FHLMC PL E02892 3.50% 05/01/26	14,000 Government Security	211	197
	APPLE INC	1,102 shares Common Stock	80,739	212,168
	META PLATFORMS INC CL A	597 shares Common Stock	88,226	211,314
	NVIDIA CORP	412 shares Common Stock	15,954	204,031
	MICROSOFT CORP	420 shares Common Stock	55,159	157,937
	BOEING COMPANY	600 shares Common Stock	94,908	156,396
	BLACKROCK INC	191 shares Common Stock	83,872	155,054
	BERKSHIRE HATHAWAY INC NEW CL B	428 shares Common Stock	94,588	152,650
	TEXAS INSTRUMENTS	895 shares Common Stock	112,384	152,562
	VISA INC CL A	581 shares Common Stock	80,886	151,263
	AMAZON.COM INC	993 shares Common Stock	87,260	150,876
	NORFOLK STHN CORP	633 shares Common Stock	120,165	149,629
	TESLA INC	576 shares Common Stock	122,837	143,124
	LOWES COMPANIES INC	636 shares Common Stock	72,722	141,542
	MICROSOFT CORP	373 shares Common Stock	37,855	140,263
	PHILIP MORRIS INTL INC	1,490 shares Common Stock	129,994	140,179
	SIMPSON MANUFACTURING CO INC DELA	676 shares Common Stock	56,037	133,834
	NOVO NORDISK ADR DENMARK ADR	1,290 shares Common Stock	70,893	133,451
	JOHNSON & JOHNSON COM	845 shares Common Stock	120,401	132,445
	SCHWAB CHARLES CORP NEW	1,905 shares Common Stock	105,044	131,064
	MERCK & CO INC COM	1,172 shares Common Stock	70,152	127,771
	CANADIAN PAC KANS CITY LTD CAD	1,605 shares Common Stock	87,251	126,891
	TAIWAN SEMICONDUCTOR MFG CO LTD ADR	1,201 shares Common Stock	75,566	124,904
	AIR PROD & CHEMICAL INC	446 shares Common Stock	107,091	122,115
	STARBUCKS CORP	1,258 shares Common Stock	110,772	120,781
	NETFLIX INC	246 shares Common Stock	75,332	119,772
	PROGRESSIVE CORP OHIO	731 shares Common Stock	71,693	116,434
	EMCOR GROUP INC	536 shares Common Stock	40,190	115,470
	FERRARI N V EUR	333 shares Common Stock	61,681	112,697
	FASTENAL CO	1,734 shares Common Stock	55,508	112,311
	ORACLE CORP	1,050 shares Common Stock	52,355	110,702
	ICON PLC EUR	381 shares Common Stock	82,851	107,850
	NORTHROP GRUMMAN CORP	230 shares Common Stock	104,377	107,672
	UNITED PARCEL SERVICE INC CL B	684 shares Common Stock	88,812	107,545
	CHEVRON CORP	715 shares Common Stock	75,980	106,649
	ATLASSIAN CORP CL A	441 shares Common Stock	112,523	104,896
	PAYCHEX INC	873 shares Common Stock	57,357	103,983
	FIDELITY NATL INFORMATION SVCS	1,724 shares Common Stock	159,797	103,561
	FTI CONSULTING INC	511 shares Common Stock	55,197	101,766
	CISCO SYSTEMS INC	1,994 shares Common Stock	72,772	100,737
	ASML HLDG NV SPON ADR	133 shares Common Stock	41,153	100,670
	MERCADOLIBRE INC	64 shares Common Stock	90,153	100,579

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Plan Year: December 31, 2023

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Schedule of Assets Held (at End of Year)

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	DIAGEO PLC NEW GB SPON ADR	636 shares Common Stock	\$ 83,889	\$ 92,640
	SALESFORCE, INC.	351 shares Common Stock	54,494	92,362
	ALPHABET INC CL A	647 shares Common Stock	35,705	90,379
	CROWN CASTLE INC REIT	775 shares Common Stock	103,129	89,272
	ADYEN N V ADR	6,814 shares Common Stock	102,509	87,764
	AUTODESK INC	349 shares Common Stock	47,342	84,975
	ACCENTURE PLC IRELAND CL A	242 shares Common Stock	83,091	84,920
	MANHATTAN ASSOC INC	393 shares Common Stock	23,216	84,621
	PRIMERICA INC	410 shares Common Stock	26,065	84,362
	MONSTER BEVERAGE CORP NEW COM	1,447 shares Common Stock	42,768	83,362
	NINTENDO LTD ADR NEW JAPAN ADR	6,216 shares Common Stock	81,962	80,746
	ALPHABET INC CL C	567 shares Common Stock	32,021	79,907
	BAE SYSTEMS PLC SPON ADR	1,342 shares Common Stock	70,057	77,592
	ACUSHNET HLDGS CORP	1,227 shares Common Stock	38,657	77,510
	FERGUSON PLC	400 shares Common Stock	58,869	77,228
	ACCENTURE PLC IRELAND CL A	220 shares Common Stock	50,821	77,200
	NESTLE S A SPONSORED ADR REPSTG REG SHS SWITZ ADR	661 shares Common Stock	61,363	76,431
	MICROSOFT CORP	203 shares Common Stock	34,370	76,336
	WALT DISNEY CO (HOLDING CO) DISNEY COM	842 shares Common Stock	97,250	76,024
	COMCAST CORP NEW CL A	1,728 shares Common Stock	87,423	75,773
	VERTEX PHARMACEUTICAL INC	184 shares Common Stock	36,656	74,868
	AON PLC CL A	252 shares Common Stock	59,785	73,337
	ASM INTL NV EUR	141 shares Common Stock	45,098	73,207
	DOMINION ENERGY INC	1,557 shares Common Stock	118,412	73,179
	VISA INC CL A	279 shares Common Stock	48,705	72,638
	CORVEL CORP	287 shares Common Stock	33,483	70,949
	ALTRIA GROUP INC	1,758 shares Common Stock	88,653	70,918
	TENCENT HLDGS LTD ADR	1,876 shares Common Stock	108,893	70,894
	CINN FINANCIAL CORP	681 shares Common Stock	50,483	70,456
	EVOLUTION AB UNSPONSORED ADR	588 shares Common Stock	88,876	70,213
	EXPERIAN PLC SPON ADR	1,688 shares Common Stock	55,571	68,769
	ING GROEP N V NL SPON ADR	4,507 shares Common Stock	62,010	67,695
	BROOKFIELD CORP CL A CAD	1,686 shares Common Stock	72,445	67,642
	TORO CO	695 shares Common Stock	50,471	66,713
	MUNICH RE GROUP ADR	1,572 shares Common Stock	37,748	66,118
	STERIS PLC	299 shares Common Stock	45,539	65,735
	WATTS WATER TECHNOLOGIES INC CL A	310 shares Common Stock	31,272	64,585
	SONY GROUP CORP SPONSORED ADR	682 shares Common Stock	70,861	64,579
	LANDSTAR SYSTEMS INC	333 shares Common Stock	55,023	64,485
	NESTLE S A SPONSORED ADR REPSTG REG SHS SWITZ ADR	555 shares Common Stock	61,065	64,175
	ASTRAZENECA PLC SPON ADR	948 shares Common Stock	62,723	63,848
	LVMH MOET HENNESSY LOUIS ADR	393 shares Common Stock	33,064	63,843
	VERIZON COMMUNICATIONS INC	1,687 shares Common Stock	90,477	63,600
	SAFRAN SA ADR	1,437 shares Common Stock	64,166	63,415
	LOREAL CO ADR FRANCE ADR	633 shares Common Stock	58,671	62,927
	VERALTO CORP	755 shares Common Stock	60,785	62,106
	LINDE PLC NEW EUR	151 shares Common Stock	47,804	62,017
	ASHTREAD GROUP PLC ORD UNSPONSORED ADR	218 shares Common Stock	70,208	61,967
	GRACO INC	705 shares Common Stock	22,897	61,166
	ICICI BANK LTD SPON ADR	2,536 shares Common Stock	56,596	60,458
	NVIDIA CORP	122 shares Common Stock	25,735	60,417
	UFP INDS INC	478 shares Common Stock	47,842	60,013
	REGENERON PHARMACEUTICALS INC	68 shares Common Stock	25,065	59,724
	CAMECO CORP CANADA CAD	1,382 shares Common Stock	34,523	59,564
	ARCH CAPITAL GROUP LTD	790 shares Common Stock	52,714	58,673
	AFLAC INC	703 shares Common Stock	39,968	57,998

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	PAN PAC INTL HLDGS CORP ADR	2,408 shares Common Stock	\$ 47,351	\$ 57,166
	RBC BEARINGS INC	200 shares Common Stock	17,742	56,978
	INTUIT	91 shares Common Stock	36,555	56,878
	SHOPIFY INC CL A	729 shares Common Stock	44,403	56,789
	KADANT INC	201 shares Common Stock	45,402	56,342
	WASTE CONNECTIONS INC CAD	376 shares Common Stock	51,522	56,126
	KEYSIGHT TECHNOLOGIES INC COM	351 shares Common Stock	49,403	55,841
	WASTE MGMT INC NEW	311 shares Common Stock	41,580	55,700
	ATLAS COPCO AB NEW REPSTG COM SER A SPON ADR	3,185 shares Common Stock	28,642	54,814
	SAFRAN SA ADR	1,238 shares Common Stock	38,418	54,633
	NOVO NORDISK ADR DENMARK ADR	520 shares Common Stock	12,381	53,794
	MOELIS & CO CL A	957 shares Common Stock	42,772	53,716
*	UBS GROUP AG	1,726 shares Common Stock	52,774	53,333
	FLEX LTD	1,719 shares Common Stock	27,994	52,361
	UNITEDHEALTH GROUP INC	98 shares Common Stock	40,701	51,594
	HDFC BANK LTD ADR REPSTG 3 ORDSHS	768 shares Common Stock	44,137	51,540
	ACCENTURE PLC IRELAND CL A	146 shares Common Stock	41,493	51,233
	SCHNEIDER ELEC SE UNSPONSORED ADR	1,269 shares Common Stock	39,672	51,052
	LVMH MOET HENNESSY LOUIS ADR	314 shares Common Stock	49,621	51,009
	MSCI INC	88 shares Common Stock	25,347	49,777
	NEXTERA ENERGY INC COM	817 shares Common Stock	57,154	49,625
	TOPBUILD CORP	132 shares Common Stock	21,822	49,402
	ICON PLC EUR	174 shares Common Stock	39,216	49,254
	EAST WEST BANCORP INC	677 shares Common Stock	31,836	48,710
	COCA COLA EUROPACIFIC PARTNERSPLC EUR	728 shares Common Stock	42,589	48,587
	APTIV PLC	541 shares Common Stock	51,647	48,539
	QUALCOMM INC	335 shares Common Stock	24,763	48,451
	ADVANTEST CORP ADR	1,432 shares Common Stock	56,070	48,330
	FACTSET RESH SYSTEMS INC	101 shares Common Stock	17,594	48,182
	COMPASS GROUP PLC SPON ADR	1,732 shares Common Stock	49,184	48,167
	THOMSON REUTERS CORP CAD	326 shares Common Stock	37,158	47,668
	RIGHTMOVE PLC ADR	3,207 shares Common Stock	42,393	47,653
	TOTALENERGIES SE SPON ADR	699 shares Common Stock	30,575	47,099
	STARBUCKS CORP	490 shares Common Stock	29,067	47,045
	CANADIAN PAC RAILWAY LTD CAD	718 shares Common Stock	45,636	47,043
	BRUNSWICK CORP	482 shares Common Stock	27,159	46,634
	ALCON INC CHF	593 shares Common Stock	49,765	46,325
	TE CONNECTIVITY LTD CHF	329 shares Common Stock	42,743	46,225
	WILLIAMS SONOMA INC	228 shares Common Stock	28,811	46,006
	FIRST HAWAIIAN INC	2,010 shares Common Stock	46,832	45,949
	PROCTER & GAMBLE CO	312 shares Common Stock	45,748	45,720
	ARTISAN PARTNERS ASSET MGMT INC	1,030 shares Common Stock	39,572	45,505
	ASSA ABLOY AB ADR	3,151 shares Common Stock	50,258	45,311
	ALCON INC CHF	580 shares Common Stock	39,527	45,310
	BANK OZK	907 shares Common Stock	29,003	45,196
	MICHELIN COMPAGNIE GENERALE ADR	2,502 shares Common Stock	50,381	44,936
	DBS GROUP HLDGS LTD. SPON ADR	442 shares Common Stock	27,427	44,757
	UNILEVER PLC AMER SHS NEW SPONADR	917 shares Common Stock	45,561	44,456
	ADOBE INC. (DELAWARE)	74 shares Common Stock	27,959	44,148
	CREDICORP LTD	294 shares Common Stock	31,329	44,079
	INTERCONTINENTALEXCHANGE GROUP	343 shares Common Stock	26,471	44,051
	EXPEDITORS INTL WASH INC	346 shares Common Stock	25,506	44,011
	FACTSET RESH SYSTEMS INC	91 shares Common Stock	19,682	43,412
	HALEON PLC SPON ADR	5,262 shares Common Stock	38,981	43,306
	FAIR ISSAC CORP	37 shares Common Stock	32,145	43,068
	DAIKIN INDS LTD ADR	2,660 shares Common Stock	40,681	43,012

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	FIDELITY NATIONAL FINANCIAL INCOM	843 shares Common Stock	\$ 29,102	\$ 43,010
	ACUSHNET HLDGS CORP	680 shares Common Stock	17,579	42,956
	SYMRISE AG ADR	1,535 shares Common Stock	50,901	42,228
	DANAHER CORP	181 shares Common Stock	27,591	41,873
	EXPERIAN PLC SPON ADR	1,023 shares Common Stock	47,000	41,677
	DEERE AND CO	104 shares Common Stock	43,180	41,586
	HEINEKEN NV SPON ADR	815 shares Common Stock	43,057	41,549
	BECTON DICKINSON & CO	170 shares Common Stock	41,674	41,451
	MKS INSTRUMENTS INC	401 shares Common Stock	39,271	41,251
	KDDI CORP ADR	2,601 shares Common Stock	45,203	40,966
	ALIBABA GROUP HLDG LTD SPON ADR	528 shares Common Stock	109,915	40,925
	GLAXO WELLCOME PLC SPON ADR	1,093 shares Common Stock	42,997	40,507
	EPAM SYSTEMS INC	136 shares Common Stock	64,144	40,438
	MAGNA INTL INC CL A SUB VTG CANADA ORD CAD	668 shares Common Stock	53,092	39,465
	LCI INDUSTRIES	311 shares Common Stock	42,584	39,096
	ASSURED GUARANTY LTD	519 shares Common Stock	18,365	38,837
	ICICI BANK LTD SPON ADR	1,626 shares Common Stock	26,203	38,764
	OTSUKA HLDGS CO LTD UNSPONSORED ADR	2,068 shares Common Stock	42,568	38,548
	MDC HOLDINGS INC DEL	696 shares Common Stock	31,015	38,454
	TETRA TECH INC NEW	228 shares Common Stock	31,700	38,060
	PALO ALTO NETWORKS INC	128 shares Common Stock	24,727	37,745
	THERMO FISHER SCIENTIFIC INC	71 shares Common Stock	38,396	37,686
	JOHNSON & JOHNSON COM	240 shares Common Stock	40,197	37,618
	AMDOCS LTD GBP	425 shares Common Stock	27,977	37,353
	LABORATORY CORP AMER HLDGS NEW	163 shares Common Stock	29,478	37,048
	NOVARTIS AG SPON ADR	366 shares Common Stock	29,674	36,955
	ON SEMICONDUCTOR CORP	442 shares Common Stock	30,119	36,920
	STERIS PLC	165 shares Common Stock	28,623	36,275
	EASTGROUP PROPERTIES INC (MARYLAND CORP)	196 shares Common Stock	23,152	35,974
	LINCOLN ELEC HOLDINGS NEW	165 shares Common Stock	15,304	35,881
	ILLUMINA INC	257 shares Common Stock	63,827	35,785
	INTUITIVE SURGICAL INC	106 shares Common Stock	18,203	35,760
	DIAMONDBACK ENERGY INC	228 shares Common Stock	14,981	35,358
	KUBOTA CORP ADR JAPAN ADR	471 shares Common Stock	48,467	35,268
	NOVARTIS AG SPON ADR	347 shares Common Stock	28,517	35,037
	AKZO NOBEL NV SPON ADR	1,263 shares Common Stock	49,840	35,036
	HOME DEPOT INC	101 shares Common Stock	26,065	35,002
	RENTOKIL INITIAL PLC SPON ADR	1,219 shares Common Stock	50,864	34,847
	FEDERAL AGRICULTURAL MTG CORP CL C NON VTG	182 shares Common Stock	16,163	34,802
	HEXCEL CORP NEW	470 shares Common Stock	24,528	34,662
	NVENT ELEC PLC	586 shares Common Stock	12,880	34,627
	LCI INDUSTRIES	275 shares Common Stock	23,462	34,570
	BLOCK INC CL A	441 shares Common Stock	46,750	34,111
	ERSTE GROUP BANK AG SPON ADR	1,668 shares Common Stock	33,984	34,094
	NORDSON CORP	129 shares Common Stock	21,491	34,077
	CULLEN FROST BANKERS INC	312 shares Common Stock	31,122	33,849
	MONOLITHIC POWER SYSTEMS INC	53 shares Common Stock	20,543	33,431
	WORKDAY INC CL A	121 shares Common Stock	16,512	33,403
	AVERY DENNISON CORP	164 shares Common Stock	20,944	33,154
	SEI INVESTMENTS CO	521 shares Common Stock	31,069	33,110
	RLI CORP	248 shares Common Stock	17,332	33,014
	AGREE REALTY CORP	524 shares Common Stock	32,736	32,986
	SNAP ON INC	113 shares Common Stock	18,343	32,639
	STERIS PLC	148 shares Common Stock	22,127	32,538
	BANCFIRST CORP	334 shares Common Stock	27,786	32,508
	UNILEVER PLC AMER SHS NEW SPONADR	658 shares Common Stock	36,086	31,900

See accompanying independent auditor's report.

PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	INGREDION INC COM	293 shares Common Stock	\$ 29,010	\$ 31,799
	AIA GROUP LTD SPON ADR	917 shares Common Stock	36,229	31,792
	NXP SEMICONDUCTORS N V COM EUR	138 shares Common Stock	20,259	31,696
	WEST PHARMACEUTICAL SERVICES INC	90 shares Common Stock	24,954	31,691
	YUM! BRANDS INC	239 shares Common Stock	19,547	31,228
	ASPEN TECHNOLOGY INC	140 shares Common Stock	11,767	30,821
	LEIDOS HLDGS INC	281 shares Common Stock	22,667	30,415
	MSA SAFETY INC COM	179 shares Common Stock	16,650	30,221
	LITTELFUSE INC	112 shares Common Stock	22,097	29,967
	FANUC CORP ADR	2,044 shares Common Stock	43,432	29,904
	HAMILTON LANE INC CL A	263 shares Common Stock	21,343	29,835
	ROCKWELL AUTOMATION INC NEW	96 shares Common Stock	21,896	29,806
	RAYMOND JAMES FINANCIAL CORP	266 shares Common Stock	18,733	29,659
	CLEARWATER ANALYTICS HLDGS INCCL A	1,480 shares Common Stock	32,158	29,644
	GLOBANT S A	124 shares Common Stock	23,493	29,510
	HUBBELL INC	88 shares Common Stock	12,385	28,946
	CONMED CORP	262 shares Common Stock	23,933	28,693
	PACKAGING CORP OF AMERICA	176 shares Common Stock	19,545	28,672
	ROCHE HLDG LTD SPONS ADR SWITZADR	789 shares Common Stock	31,964	28,585
	TARGA RESOURCES CORP	324 shares Common Stock	15,410	28,146
	PT BK RAKYAT ADR	1,513 shares Common Stock	18,570	28,128
	MAXIMUS INC	333 shares Common Stock	24,255	27,925
	WEG SA BRAZIL SPON ADR	3,616 shares Common Stock	20,710	27,771
	TIMKEN CO	344 shares Common Stock	19,955	27,572
	BRUKER CORP	373 shares Common Stock	21,866	27,408
	CATHAY GENL BANCORP	609 shares Common Stock	21,438	27,143
	GRUPO FINANCIERO BANORTE SPON ADR	540 shares Common Stock	19,650	27,113
	TERRENO RLTY CORP SBI	431 shares Common Stock	26,118	27,011
	COSAN S A SPON ADR	1,724 shares Common Stock	21,469	26,998
	AIA GROUP LTD SPON ADR	777 shares Common Stock	29,472	26,939
	AMERICAN WATER WORKS CO INC NEW	204 shares Common Stock	22,742	26,926
	SBA COMMUNICATIONS CORP NEW REIT	103 shares Common Stock	30,525	26,130
	MONOLITHIC POWER SYSTEMS INC	41 shares Common Stock	13,827	25,862
	SERVISFIRST BANCSHARES INC	388 shares Common Stock	16,410	25,852
	HF SINCLAIR CORP	465 shares Common Stock	17,109	25,840
	ADVANCED MICRO DEVICES INC	175 shares Common Stock	14,003	25,797
	RPM INTL INC (DELA)	229 shares Common Stock	16,899	25,563
	HALEON PLC SPON ADR	3,031 shares Common Stock	24,324	24,945
	BENTLY SYSTEMS INC CL B	475 shares Common Stock	25,384	24,785
	NISOURCE INC	926 shares Common Stock	23,689	24,585
	PAYPAL HOLDINGS INC	400 shares Common Stock	41,744	24,564
	ALLIANT ENERGY CORP	474 shares Common Stock	24,810	24,316
	ALBANY INTL CORP NEW CL A	246 shares Common Stock	17,405	24,162
	ESSENTIAL PPTYS RLTY TR INC	943 shares Common Stock	23,162	24,103
	DENTSPLY SIRONA INC	539 shares Common Stock	28,854	23,988
	COUSINS PROPERTIES INC	957 shares Common Stock	30,691	23,303
	KFORCE INC	344 shares Common Stock	21,582	23,241
	INTERPUBLIC GROUP OF COS INC	710 shares Common Stock	19,797	23,174
	SELECT MEDICAL HOLDINGS CORP	973 shares Common Stock	30,550	22,865
	IDACORP INC (HOLDING COMPANY)	230 shares Common Stock	23,610	22,614
	HENRY JACK & ASSOC INC	137 shares Common Stock	7,955	22,387
	ALIBABA GROUP HLDG LTD SPON ADR	287 shares Common Stock	48,695	22,245
	WAL MART DE MEXICO SAB DE CV CL V SPON ADR	510 shares Common Stock	19,082	21,532
	BIO RAD LABORATORIES INC CL A	66 shares Common Stock	19,492	21,311
	JERRFRIES FINL GROUP INC	521 shares Common Stock	19,305	21,054
	NIDEC CORP ADR	2,014 shares Common Stock	59,872	20,313

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	PING AN INSURANCE (GROUP) CO OF CHINA LTD			
	REPSTG 20 H SHS SPON ADR	2,205 shares Common Stock	\$ 44,546	\$ 19,889
	DONALDSON CO INC	294 shares Common Stock	8,270	19,213
	HUNTSMAN CORP	754 shares Common Stock	16,905	18,948
	H B FULLER CO	232 shares Common Stock	13,199	18,887
	FOUR CORNERS PPTY TRUST REIT	715 shares Common Stock	17,620	18,089
	COMFORT SYSTEMS USA INC	87 shares Common Stock	4,415	17,893
	CAMDEN PPTY TR SBI	176 shares Common Stock	21,457	17,475
	MEITUAN ADR	825 shares Common Stock	72,324	17,333
	DEERE AND CO	43 shares Common Stock	6,444	17,194
	PAPA JOHNS INTL INC	225 shares Common Stock	19,406	17,152
	DONALDSON CO INC	261 shares Common Stock	14,022	17,056
	CABLE ONE INC	30 shares Common Stock	51,342	16,698
	CHINA MERCHANTS BK CO LTD UNSPONSORED ADR	939 shares Common Stock	36,687	16,310
	CAPITEC BK HLDGS LTD ADR	295 shares Common Stock	11,657	16,299
	CRANE HLDGS CO	130 shares Common Stock	7,880	15,358
	P.T. TELEKOMUNIKASI INDONESIA SPON ADR	542 shares Common Stock	12,617	13,962
	HUNTINGTON INGALLS INDS INC	53 shares Common Stock	9,396	13,761
	AGCO CORP	111 shares Common Stock	12,903	13,477
	ORGANON & CO	923 shares Common Stock	27,396	13,310
	PT BANK NEGERA INDONE ADR	761 shares Common Stock	11,668	12,876
	WD-40 CO (DEL)	53 shares Common Stock	10,688	12,671
	JD COM INC CL A SPON ADR	436 shares Common Stock	31,006	12,596
	CREDICORP LTD	84 shares Common Stock	12,778	12,594
	WUXI BIOLOGICS CAYMAN INC ADR	1,612 shares Common Stock	26,642	12,009
	YUM CHINA HLDGS INC	282 shares Common Stock	9,970	11,965
	MORNINGSTAR INC	41 shares Common Stock	10,633	11,736
	KINSALE CAP GROUP INC	29 shares Common Stock	6,517	9,712
	EPAM SYSTEMS INC	32 shares Common Stock	10,687	9,515
	ENERGIZER HLDGS INC	288 shares Common Stock	12,834	9,124
	ATRION CORP DELA	24 shares Common Stock	20,966	9,091
	QUEST DIAGNOSTICS INC	64 shares Common Stock	8,583	8,824
	MINTH GROUP LTD UN SPON ADR	219 shares Common Stock	18,615	8,810
	COTERRA ENERGY INC	309 shares Common Stock	6,275	7,886
	CRANT NXT CO	130 shares Common Stock	4,072	7,393
	XINYI SOLAR HLDGS LTD ADR	536 shares Common Stock	17,074	6,232
	F&G ANNUITIES & LIFE INC	57 shares Common Stock	1,098	2,622
	SANDOZ GROUP AG SPON ADR	69 shares Common Stock	1,564	2,209
	Vanguard Total Stock Mkt Idx Adm	19,607 shares Mutual Funds	1,563,150	2,264,399
	PGIM Total Return Bond Z	114,682 shares Mutual Funds	1,589,462	1,381,914
	WESTERN ASSET SMASH			
	SERIES CORE PLUS COMPLETION FUND CLASS NL	113,158 shares Mutual Funds	1,068,360	840,224
	AMER FUNDS SMALLCAP WORLD FUND CLASS F2	11,857 shares Mutual Funds	614,046	808,406
	ALLIANZ FIXED INCOME SHARES: SERIES C	85,683 shares Mutual Funds	858,487	757,434
	ALLIANZ FIXED INCOME SHARES: SERIES M	86,077 shares Mutual Funds	842,837	741,124
	Vanguard Total Bond Market Index Adm	66,462 shares Mutual Funds	711,034	645,347
	Vanguard Total Intl Stock Index Adm	19,133 shares Mutual Funds	566,751	595,602
	MARTIN CURRIE SMA-SHARES SERIES EM FUND CLASS NL	57,208 shares Mutual Funds	517,203	585,234
	Fidelity Large Cap Growth Index	12,007 shares Mutual Funds	279,193	354,192
	Tweedy Browne International Value	13,636 shares Mutual Funds	372,833	373,083
	WESTERN ASSET SMASH SERIES M FUND	48,738 shares Mutual Funds	483,321	386,002
	American Funds EuroPacific Gr R6	6,752 shares Mutual Funds	376,270	369,333
	Oakmark International Fund I	13,417 shares Mutual Funds	331,627	360,116
	Vanguard Small Cap Index Adm	2,882 shares Mutual Funds	241,534	294,519
	PRIMECAP Odyssey Aggressive Growth	7,116 shares Mutual Funds	315,992	305,332
	WESTERN ASSET SMASH SERIES C FUND	31,600 shares Mutual Funds	288,143	297,035

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	Vanguard Inflation Protected Secs Adm	12,355 shares Mutual Funds	\$ 321,804	\$ 284,535
	Vanguard Equity Income Adm	2,635 shares Mutual Funds	209,054	222,109
	Cohen & Steers Instl Realty Shares	3,035 shares Mutual Funds	142,213	140,917
Total Nonparticipant Directed Funds:			\$ 30,872,463	\$ 34,507,824

Participant Directed Funds:

T. Rowe Price Stable Value A	2,988 Common Collective Trust	**	\$ 2,995
Vanguard Total Stock Mkt Idx Adm	1,243 shares Mutual Funds	**	143,572
Vanguard Total Bond Market Index Adm	1,728 shares Mutual Funds	**	16,779
Vanguard Total Intl Stock Index Adm	1,218 shares Mutual Funds	**	37,910
Fidelity Large Cap Growth Index	3,200 shares Mutual Funds	**	94,412
Tweedy Browne International Value	540 shares Mutual Funds	**	14,782
American Funds EuroPacific Gr R6	218 shares Mutual Funds	**	11,929
Vanguard Target Retirement 2055	7,641 shares Mutual Funds	**	378,894
Oakmark International Fund I	263 shares Mutual Funds	**	7,061
Vanguard Small Cap Index Adm	654 shares Mutual Funds	**	66,844
PRIMECAP Odyssey Aggressive Growth	757 shares Mutual Funds	**	32,479
Vanguard Target Retirement 2045	12,034 shares Mutual Funds	**	320,832
Vanguard Inflation Protected Secs Adm	431 shares Mutual Funds	**	9,935
Vanguard Equity Income Adm	343 shares Mutual Funds	**	28,878
Vanguard Target Retirement 2050	5,031 shares Mutual Funds	**	223,583
Cohen & Steers Instl Realty Shares	773 shares Mutual Funds	**	35,887
Vanguard Target Retirement 2065	5,611 shares Mutual Funds	**	168,043
Vanguard Target Retirement 2030	4,355 shares Mutual Funds	**	154,476
Vanguard Target Retirement 2040	3,774 shares Mutual Funds	**	148,299
Vanguard Target Retirement 2025	7,150 shares Mutual Funds	**	131,420
Vanguard Target Retirement 2060	2,574 shares Mutual Funds	**	117,605
Vanguard Target Retirement 2035	4,740 shares Mutual Funds	**	104,842
Vanguard Target Retirement 2020	560 shares Mutual Funds	**	15,043
Vanguard Target Retirement Income	608 shares Mutual Funds	**	7,915
Total Participant Directed Funds:			** \$ 2,274,415

* Party-in-interest

** The cost of participant directed amounts is not required to be disclosed.

See accompanying independent auditor's report.

PND Engineers, Inc. 401(k) Profit Sharing Plan

EIN: 92-0072819 Plan: 001

Plan Year Ended: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i

Schedule of Assets (Acquired and Disposed of Within Year)

(a)		(b)		
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Cost of Acquisition	(d) Proceeds	
			of Disposition	
BLACKROCK INC	1 shares Common Stock	\$ 758	\$	735
MICROSOFT CORP	3 shares Common Stock	1,012		759
ADOBE INC.	19 shares Common Stock	7,127		9,981

See accompanying independent auditor's report.

PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year Ended: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4j
Schedule of Reportable Transactions

(a) and (b) Identity of party involved & description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction	(i) Net gain or (loss)
* UBS Bank USA Deposit Account	\$ 1,061,067	\$ -	\$ -	\$ -	\$ 1,061,067	\$ 1,061,067	\$ -
* UBS Bank USA Deposit Account	-	1,070,503	-	-	1,070,503	1,070,503	-
* UBS Bank Sweep Program	3,094,045	-	-	-	3,094,045	3,094,045	-
* UBS Bank Sweep Program	-	3,221,700	-	-	3,221,700	3,221,700	-

* Party-in-interest

See accompanying independent auditor's report.

PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year Ended: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4j
Schedule of Reportable Transactions

(a) and (b) Identity of party involved & description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction	(i) Net gain or (loss)
* UBS Bank USA Deposit Account	\$ 1,061,067	\$ -	\$ -	\$ -	\$ 1,061,067	\$ 1,061,067	\$ -
* UBS Bank USA Deposit Account	-	1,070,503	-	-	1,070,503	1,070,503	-
* UBS Bank Sweep Program	3,094,045	-	-	-	3,094,045	3,094,045	-
* UBS Bank Sweep Program	-	3,221,700	-	-	3,221,700	3,221,700	-

* Party-in-interest

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
Nonparticipant Directed Funds:				
	* UBS Insured Sweep Program	Interest Bearing	\$ 404,673	\$ 404,673
	* Schwab Bank Savings	Interest Bearing	331,353	331,353
	U S TREASURY BILL 02/15/24	34,000 Interest Bearing	33,165	33,782
	TEGNA INC 4.625% 03/15/28	84,000 Corporate Bond	83,575	78,462
	THREEHOUSE FOODS INC 4.00% 09/01/28	86,000 Corporate Bond	79,394	76,126
	ENCOMPASS HEALTH CORP 4.50% 02/01/28	79,000 Corporate Bond	83,175	75,598
	SILGAN HLDGS INC 4.125% 02/01/28	79,000 Corporate Bond	82,259	75,448
	ELANCO ANIMAL HEALTH INC 6.40% 08/28/28	72,000 Corporate Bond	70,464	74,606
	MICROCHIP TECHNOLOGY INC 4.25% 09/01/25	74,000 Corporate Bond	77,885	72,898
	BOYD GAMING CORP 4.75% 12/01/27	73,000 Corporate Bond	75,385	70,224
	AECOM 5.125% 03/15/27	70,000 Corporate Bond	78,081	69,489
	NORDSTROM INC 4.25% 08/01/31	83,000 Corporate Bond	62,171	69,054
	OLIN CORP 5.625% 08/01/29	63,000 Corporate Bond	60,070	61,998
	QORVO INC 4.375% 10/15/29	65,000 Corporate Bond	68,266	61,669
	JPMORGAN CHASE & CO 4.203% 07/23/29	63,000 Corporate Bond	62,963	61,275
	WILLIS NA INC 2.95% 09/15/29	68,000 Corporate Bond	58,362	60,882
	L BRANDS INC 7.50% 06/15/29	58,000 Corporate Bond	59,160	60,266
	QVC INC 4.450% 02/15/25	64,000 Corporate Bond	64,446	60,070
	KRAFT HEINZ FOODS CO 3.875% 05/15/27	61,000 Corporate Bond	66,505	59,868
	ALTRIA GROUP INC 4.80% 02/14/29	60,000 Corporate Bond	57,109	59,845
	REYNOLDS AMERN INC 4.45% 06/12/25	60,000 Corporate Bond	60,485	59,309
	GLOBAL PAYME INC 2.65% 02/15/25	61,000 Corporate Bond	62,771	59,108
	AMERICAN TOWER CORP 4.00% 06/01/25	60,000 Corporate Bond	62,336	58,934
	BLOCK FINANCIAL 2.50% 07/15/28	65,000 Corporate Bond	60,897	58,029
	CARLISLE COS INC 3.50% 12/01/24	59,000 Corporate Bond	59,651	57,864
	ORACLE CORP 6.25% 11/09/32	53,000 Corporate Bond	54,961	57,746
	AT&T INC 4.10% 02/15/28	59,000 Corporate Bond	68,416	57,706
	CDW LLC / CDW FIN CORP 4.250% 04/01/28	60,000 Corporate Bond	62,538	57,461
	LAMAR MEDIA CORP 3.750% 02/15/28	60,000 Corporate Bond	60,825	56,392
	DOLLAR TREE INC 4.20% 05/15/28	57,000 Corporate Bond	62,600	55,795
	WABTEC 4.950% 09/15/28	56,000 Corporate Bond	61,635	55,422
	HCA INC 5.625% 09/01/28	54,000 Corporate Bond	62,775	55,308
	TELEFLEX INC 4.625% 11/15/27	56,000 Corporate Bond	59,468	54,686
	DISCOVERY COMM INC 3.950% 03/20/28	57,000 Corporate Bond	60,536	54,248
	NEWELL BRANDS INC 6.625% 09/15/29	51,000 Corporate Bond	49,236	50,805
	CROWN AMER/CAP CORP VI 4.750% 02/01/26	51,000 Corporate Bond	51,383	50,518
	GOLDMAN SACHS GROUP INC 3.80% 03/15/30	52,000 Corporate Bond	56,665	48,912
	BANK OF AMER CORP 2.884% 10/22/30	55,000 Corporate Bond	55,427	48,844
	COMCAST CORP 4.15% 10/15/28	49,000 Corporate Bond	51,443	48,359
	ENTERPRISE PRODUCTS OPER 4.80% 02/01/49	51,000 Corporate Bond	47,801	48,343
	VERIZON COMMUNICATIONS 4.125% 03/16/27	49,000 Corporate Bond	55,800	48,315
	AMAZON COM INC 2.10% 05/12/31	56,000 Corporate Bond	53,818	48,302
	CVS HEALTH CORP 4.30% 03/25/28	49,000 Corporate Bond	55,946	48,226
	AT&T INC 2.55% 12/01/33	59,000 Corporate Bond	48,858	48,133
	SVC CORP INTL 5.125% 06/01/29	49,000 Corporate Bond	53,903	48,020
	CITIGROUP INC 3.668% 07/24/28	50,000 Corporate Bond	49,410	47,686
	WELLS FARGO & CO 3.584% 05/22/28	50,000 Corporate Bond	49,813	47,679
	SHELL INTL FIN 2.875% 05/10/26	49,000 Corporate Bond	48,232	47,183
	EXPEDIA GROUP INC 3.25% 02/15/30	50,000 Corporate Bond	43,943	45,901
	TENET HEALTHCARE CORP 6.125% 10/01/28	44,000 Corporate Bond	41,250	43,876
	TRANSDIGM INC 5.50% 11/15/27	43,000 Corporate Bond	40,471	42,115
	CA INC 4.70% 03/15/27	43,000 Corporate Bond	43,313	41,600
	UNITED RENTALS NORTH AM 5.50% 05/15/27	39,000 Corporate Bond	41,779	39,085
	SBA COMMUNICATIONS CORP 3.125% 02/01/29	42,000 Corporate Bond	36,519	37,743

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

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	VONTIER CORP 2.95% 04/01/31	37,000 Corporate Bond	\$ 29,712	\$ 31,164
	MOTOROLA SOLUTIONS INC 5.60% 06/01/32	20,000 Corporate Bond	20,084	20,638
	SERVICE CORP INTL 4.625% 12/15/27	21,000 Corporate Bond	22,260	20,318
	MOTOROLA SOLUTIONS INC 4.60% 02/23/28	20,000 Corporate Bond	19,888	19,902
	BROADCOM INC 4.11% 09/15/28	18,000 Corporate Bond	20,340	17,599
	CROWN AMERS LLC 4.25% 09/30/26	14,000 Corporate Bond	14,963	13,580
	SBA COMMUNICATIONS CORP 3.875% 02/15/27	14,000 Corporate Bond	14,560	13,448
	NORDSTROM INC 4.375% 04/01/30	13,000 Corporate Bond	9,752	11,308
	YUM BRANDS INC 3.625% 03/15/31	10,000 Corporate Bond	8,300	9,019
	EXPEDIA GROUP INC 4.625% 08/01/27	8,000 Corporate Bond	7,639	7,966
	DISCOVERY COMMUNICATIONS 3.625% 05/15/30	8,000 Corporate Bond	6,929	7,262
	MOTOROLA SOLUTIONS INC 4.00% 09/01/24	7,000 Corporate Bond	7,128	6,925
	U S TREASURY NOTE 2.25% 08/15/27	521,000 Government Security	530,879	491,715
	U S TREASURY NOTE 2.75% 08/15/32	132,000 Government Security	119,722	121,115
	U S TREASURY NOTE 4.125% 11/15/32	118,000 Government Security	122,517	120,171
	FNMA PL MA4438 2.50% 10/01/51	165,000 Government Security	126,855	117,532
	UNITED STATES T 2.875% 11/15/46	132,000 Government Security	122,743	106,157
	UNITED STATES T 3.125% 08/15/44	113,000 Government Security	109,525	96,059
	FNMA PL FS4377 3.00% 04/01/52	107,000 Government Security	92,821	91,628
	UNITED STATES T 2.375% 05/15/51	112,000 Government Security	89,268	80,334
	UNITED STATES T 2.00% 02/15/50	120,000 Government Security	77,610	79,374
	UNITED STATES T 3.00% 02/15/49	96,000 Government Security	101,706	78,480
	FNMA PL MA4600 3.50% 05/01/52	88,000 Government Security	72,637	73,403
	FHLMC PL RA6815 2.50% 02/01/52	96,000 Government Security	73,387	70,461
	FNMA PL MA4656 4.05% 07/01/52	72,000 Government Security	64,798	63,586
	FHLMC PL RA7189 3.50% 04/01/52	77,000 Government Security	62,355	63,060
	FNMA PL MA4732 4.00% 09/01/52	68,000 Government Security	60,642	59,997
	FNMA PL MA4587 2.50% 04/01/42	56,000 Government Security	47,540	43,834
	FNMA PL MA4842 5.50% 12/01/52	47,000 Government Security	43,454	43,546
	FHLMC PL SD8267 5.00% 11/01/52	47,000 Government Security	43,027	43,201
	FNMA PL CB5118 4.00% 11/01/52	47,000 Government Security	41,882	42,468
	FNMA PL FS0675 3.00% 02/01/52	42,000 Government Security	32,922	33,247
	FNMA - CALL BOND 6.625% 11/15/30	27,000 Government Security	36,521	31,122
	US TREASURY NOTE 3.50% 01/31/30	31,000 Government Security	29,940	30,358
	FHLMC PL RB5163 3.00% 05/01/42	35,000 Government Security	28,212	28,163
	FNMA PL AL7231 3.50% 08/01/45	114,000 Government Security	25,840	23,251
	FNMA PL MA2771 3.00% 10/01/46	117,000 Government Security	25,697	22,731
	FNMA PL MA4731 3.50% 09/01/52	19,000 Government Security	16,099	16,505
	FNMA PL FM3664 4.00% 03/01/49	85,000 Government Security	17,271	15,522
	FNMA PL MA4358 3.50% 06/01/51	30,000 Government Security	17,319	15,189
	FHLMC PL QE6074 4.00% 07/01/52	15,000 Government Security	13,598	13,271
	FHLMC PL G07961 3.50% 03/01/45	85,000 Government Security	14,436	13,029
	FHLMC PL SD8202 3.50% 03/01/52	16,000 Government Security	14,368	12,881
	FNMA PL CA3872 3.50% 07/01/49	101,000 Government Security	13,567	11,923
	FNMA PL AL7206 4.00% 08/01/45	111,000 Government Security	12,983	11,747
	FNMA PL MA3774 3.00% 09/01/49	72,000 Government Security	12,455	10,898
	FNMA PL MA3026 3.50% 06/01/47	85,000 Government Security	11,698	10,656
	FHLMC PL RA6945 3.50% 03/01/52	13,000 Government Security	10,112	10,501
	FNMA PL CB5664 4.00% 02/01/53	11,000 Government Security	9,394	10,098
	FNMA PL FM9681 4.00% 08/01/51	18,000 Government Security	11,037	9,954
	FNMA PL MA3986 3.50% 04/01/35	45,000 Government Security	9,355	9,397
	FNMA PL MA3466 3.50% 09/01/48	74,000 Government Security	9,104	8,385
	FNMA PL FS1030 3.00% 03/01/52	10,000 Government Security	7,376	7,991
	FNMA PL CA3866 3.50% 07/01/49	54,000 Government Security	8,461	7,442
	FNMA PL FM7031 4.00% 01/01/51	20,000 Government Security	7,907	7,171
	FNMA PL MA4528 4.00% 12/01/51	12,000 Government Security	7,190	6,763

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	FHLMC PL SD8163 3.50% 08/01/51	13,000 Government Security	\$ 7,647	\$ 6,725
	FHLMC PL SD8214 3.50% 05/01/52	8,000 Government Security	7,106	6,677
	FNMA PL MA3686 3.50% 06/01/49	61,000 Government Security	7,086	6,345
	FNMA PL FM7599 3.50% 01/01/51	15,000 Government Security	6,841	6,005
	FNMA PL FM3340 3.50% 05/01/35	27,000 Government Security	5,669	5,280
	FNMA PL MA3331 3.00% 04/01/48	28,000 Government Security	5,252	4,921
	FNMA PL BN6594 4.00% 05/01/49	29,000 Government Security	5,312	4,794
	FNMA PL MA5135 4.0% 08/01/53	5,000 Government Security	4,556	4,658
	FNMA PL MA3803 3.50% 10/01/49	32,000 Government Security	5,203	4,621
	FNMA PL BP9638 3.00% 06/01/50	13,000 Government Security	5,310	4,490
	FNMA PL AS4168 4.00% 12/01/44	31,000 Government Security	4,837	4,355
	FNMA PL MA3871 3.00% 12/01/49	22,000 Government Security	5,064	4,340
	FHLMC PL QA5381 3.00% 12/01/49	19,000 Government Security	4,943	4,207
	FNMA PL FM6039 3.50% 06/01/50	11,000 Government Security	4,759	4,151
	FNMA PL AS5942 4.00% 10/01/45	38,000 Government Security	4,520	4,147
	FNMA PL FM5750 4.00% 08/01/50	14,000 Government Security	4,574	4,078
	FHLMC PL SD8213 3.00% 05/01/52	5,000 Government Security	4,408	4,069
	FNMA PL 310151 5.50% 11/01/34	30,000 Government Security	4,369	3,982
	FNMA PL CB2556 3.00% 01/01/52	5,000 Government Security	4,051	3,980
	FHLMC PL SB8236 3.50% 04/01/38	5,000 Government Security	3,962	3,927
	FNMA PL AS0907 3.50% 11/01/28	55,000 Government Security	4,092	3,767
	FHLMC PL SD8057 3.50% 04/01/50	15,000 Government Security	4,185	3,690
	FHLMC PL G08624 4.00% 01/01/45	40,000 Government Security	4,037	3,644
	FHLMC PL SD8256 4.00% 10/01/52	4,000 Government Security	3,606	3,565
	FNMA PL MA4020 3.00% 05/01/50	12,000 Government Security	4,144	3,508
	FHLMC PL A97047 4.50% 02/01/41	78,000 Government Security	3,464	3,445
	FNMA PL CB3914 4.00% 06/01/52	4,000 Government Security	3,431	3,444
	FNMA PL FM4251 3.50% 12/01/49	18,000 Government Security	3,903	3,402
	FHLMC PL C09071 4.00% 02/01/45	62,000 Government Security	3,762	3,392
	FHLMC PL A97046 4.50% 02/01/41	91,000 Government Security	3,246	3,232
	FNMA PL MA3467 4.00% 09/01/48	37,000 Government Security	3,358	3,186
	FNMA PL FM1598 4.00% 02/01/49	30,000 Government Security	3,495	3,176
	FNMA PL MA2920 3.00% 03/01/47	12,000 Government Security	3,410	3,079
	FNMA PL MA4640 3.50% 06/01/37	4,000 Government Security	3,035	3,071
	FHLMC PL SB0355 3.50% 06/01/35	11,000 Government Security	3,367	3,065
	FNMA PL BO7222 4.00% 01/01/50	13,000 Government Security	3,149	2,820
	FNMA PL AL5213 4.50% 04/01/44	28,000 Government Security	2,810	2,577
	FHLMC PL SD8221 3.50% 06/01/52	3,000 Government Security	2,667	2,530
	FNMA PL MA3991 3.00% 04/01/50	10,000 Government Security	2,691	2,283
	FNMA PL BM1066 4.00% 02/01/47	15,000 Government Security	2,483	2,276
	FNMA PL MA3746 4.00% 08/01/49	17,000 Government Security	2,422	2,239
	FNMA PL MA4118 4.05% 08/01/50	11,000 Government Security	2,432	2,190
	FNMA PL MA3906 3.50% 01/01/50	13,000 Government Security	2,426	2,145
	FNMA PL BK8753 4.50% 06/01/49	14,000 Government Security	2,374	2,143
	FNMA PL MA3960 3.00% 03/01/50	10,000 Government Security	2,475	2,118
	FNMA PL CA3225 4.50% 03/01/49	18,000 Government Security	2,233	2,042
	FNMA PL AS1626 4.50% 02/01/44	24,000 Government Security	2,023	1,868
	FNMA PL MA3521 4.00% 11/01/48	20,000 Government Security	2,060	1,853
	FNMA PL MA3804 4.00% 10/01/49	11,000 Government Security	2,049	1,844
	FHLMC PL ZA6946 4.00% 05/01/49	18,000 Government Security	1,884	1,703
	FHLMC PL SD8003 4.00% 07/01/49	13,000 Government Security	1,757	1,624
	FNMA PL MA3592 4.00% 02/01/49	23,000 Government Security	1,736	1,592
	FHLMC PL SD8086 4.00% 08/01/50	6,000 Government Security	1,751	1,568
	FHLMC PL ZT1818 4.50% 11/01/48	10,000 Government Security	1,595	1,463
	FHLMC PL Q57426 4.50% 07/01/48	17,000 Government Security	1,516	1,441
	FNMA PL BN0340 4.50% 12/01/48	13,000 Government Security	1,416	1,290

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	FNMA PL AV2326 3.50% 12/01/28	16,000 Government Security	\$ 1,330	\$ 1,247
	FNMA PL MA3495 4.00% 10/01/48	13,000 Government Security	1,299	1,172
	FHLMC PL G08853 4.50% 12/01/48	12,000 Government Security	1,117	1,049
	FNMA PL AS9490 4.50% 04/01/47	9,000 Government Security	1,078	996
	FNMA PL MA3610 3.50% 03/01/34	9,000 Government Security	1,003	951
	FNMA PL MA4084 4.00% 07/01/50	3,000 Government Security	965	863
	FNMA PL CB4243 3.50% 07/01/37	1,000 Government Security	876	843
	FNMA PL MA3637 3.50% 04/01/49	9,000 Government Security	918	832
	FNMA PL MA3489 3.50% 10/01/33	7,000 Government Security	751	736
	FHLMC PL ZT1952 4.00% 05/01/49	7,000 Government Security	742	688
	FHLMC PL G08858 4.50% 01/01/49	9,000 Government Security	713	677
	FHLMC PL SB0360 3.50% 04/01/35	1,000 Government Security	395	405
	FNMA PL AW0744 4.50% 03/01/44	10,000 Government Security	407	369
	FNMA PL FM3278 3.50% 11/01/48	1,000 Government Security	252	222
	FHLMC PL E02892 3.50% 05/01/26	14,000 Government Security	211	197
	APPLE INC	1,102 shares Common Stock	80,739	212,168
	META PLATFORMS INC CL A	597 shares Common Stock	88,226	211,314
	NVIDIA CORP	412 shares Common Stock	15,954	204,031
	MICROSOFT CORP	420 shares Common Stock	55,159	157,937
	BOEING COMPANY	600 shares Common Stock	94,908	156,396
	BLACKROCK INC	191 shares Common Stock	83,872	155,054
	BERKSHIRE HATHAWAY INC NEW CL B	428 shares Common Stock	94,588	152,650
	TEXAS INSTRUMENTS	895 shares Common Stock	112,384	152,562
	VISA INC CL A	581 shares Common Stock	80,886	151,263
	AMAZON.COM INC	993 shares Common Stock	87,260	150,876
	NORFOLK STHN CORP	633 shares Common Stock	120,165	149,629
	TESLA INC	576 shares Common Stock	122,837	143,124
	LOWES COMPANIES INC	636 shares Common Stock	72,722	141,542
	MICROSOFT CORP	373 shares Common Stock	37,855	140,263
	PHILIP MORRIS INTL INC	1,490 shares Common Stock	129,994	140,179
	SIMPSON MANUFACTURING CO INC DELA	676 shares Common Stock	56,037	133,834
	NOVO NORDISK ADR DENMARK ADR	1,290 shares Common Stock	70,893	133,451
	JOHNSON & JOHNSON COM	845 shares Common Stock	120,401	132,445
	SCHWAB CHARLES CORP NEW	1,905 shares Common Stock	105,044	131,064
	MERCK & CO INC COM	1,172 shares Common Stock	70,152	127,771
	CANADIAN PAC KANS CITY LTD CAD	1,605 shares Common Stock	87,251	126,891
	TAIWAN SEMICONDUCTOR MFG CO LTD ADR	1,201 shares Common Stock	75,566	124,904
	AIR PROD & CHEMICAL INC	446 shares Common Stock	107,091	122,115
	STARBUCKS CORP	1,258 shares Common Stock	110,772	120,781
	NETFLIX INC	246 shares Common Stock	75,332	119,772
	PROGRESSIVE CORP OHIO	731 shares Common Stock	71,693	116,434
	EMCOR GROUP INC	536 shares Common Stock	40,190	115,470
	FERRARI N V EUR	333 shares Common Stock	61,681	112,697
	FASTENAL CO	1,734 shares Common Stock	55,508	112,311
	ORACLE CORP	1,050 shares Common Stock	52,355	110,702
	ICON PLC EUR	381 shares Common Stock	82,851	107,850
	NORTHROP GRUMMAN CORP	230 shares Common Stock	104,377	107,672
	UNITED PARCEL SERVICE INC CL B	684 shares Common Stock	88,812	107,545
	CHEVRON CORP	715 shares Common Stock	75,980	106,649
	ATLISSIAN CORP CL A	441 shares Common Stock	112,523	104,896
	PAYCHEX INC	873 shares Common Stock	57,357	103,983
	FIDELITY NATL INFORMATION SVCS	1,724 shares Common Stock	159,797	103,561
	FTI CONSULTING INC	511 shares Common Stock	55,197	101,766
	CISCO SYSTEMS INC	1,994 shares Common Stock	72,772	100,737
	ASML HLDG NV SPON ADR	133 shares Common Stock	41,153	100,670
	MERCADOLIBRE INC	64 shares Common Stock	90,153	100,579

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Plan Year: December 31, 2023

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Schedule of Assets Held (at End of Year)

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	DIAGEO PLC NEW GB SPON ADR	636 shares Common Stock	\$ 83,889	\$ 92,640
	SALESFORCE, INC.	351 shares Common Stock	54,494	92,362
	ALPHABET INC CL A	647 shares Common Stock	35,705	90,379
	CROWN CASTLE INC REIT	775 shares Common Stock	103,129	89,272
	ADYEN N V ADR	6,814 shares Common Stock	102,509	87,764
	AUTODESK INC	349 shares Common Stock	47,342	84,975
	ACCENTURE PLC IRELAND CL A	242 shares Common Stock	83,091	84,920
	MANHATTAN ASSOC INC	393 shares Common Stock	23,216	84,621
	PRIMERICA INC	410 shares Common Stock	26,065	84,362
	MONSTER BEVERAGE CORP NEW COM	1,447 shares Common Stock	42,768	83,362
	NINTENDO LTD ADR NEW JAPAN ADR	6,216 shares Common Stock	81,962	80,746
	ALPHABET INC CL C	567 shares Common Stock	32,021	79,907
	BAE SYSTEMS PLC SPON ADR	1,342 shares Common Stock	70,057	77,592
	ACUSHNET HLDGS CORP	1,227 shares Common Stock	38,657	77,510
	FERGUSON PLC	400 shares Common Stock	58,869	77,228
	ACCENTURE PLC IRELAND CL A	220 shares Common Stock	50,821	77,200
	NESTLE S A SPONSORED ADR REPSTG REG SHS SWITZ ADR	661 shares Common Stock	61,363	76,431
	MICROSOFT CORP	203 shares Common Stock	34,370	76,336
	WALT DISNEY CO (HOLDING CO) DISNEY COM	842 shares Common Stock	97,250	76,024
	COMCAST CORP NEW CL A	1,728 shares Common Stock	87,423	75,773
	VERTEX PHARMACEUTICAL INC	184 shares Common Stock	36,656	74,868
	AON PLC CL A	252 shares Common Stock	59,785	73,337
	ASM INTL NV EUR	141 shares Common Stock	45,098	73,207
	DOMINION ENERGY INC	1,557 shares Common Stock	118,412	73,179
	VISA INC CL A	279 shares Common Stock	48,705	72,638
	CORVEL CORP	287 shares Common Stock	33,483	70,949
	ALTRIA GROUP INC	1,758 shares Common Stock	88,653	70,918
	TENCENT HLDGS LTD ADR	1,876 shares Common Stock	108,893	70,894
	CINN FINANCIAL CORP	681 shares Common Stock	50,483	70,456
	EVOLUTION AB UNSPONSORED ADR	588 shares Common Stock	88,876	70,213
	EXPERIAN PLC SPON ADR	1,688 shares Common Stock	55,571	68,769
	ING GROEP N V NL SPON ADR	4,507 shares Common Stock	62,010	67,695
	BROOKFIELD CORP CL A CAD	1,686 shares Common Stock	72,445	67,642
	TORO CO	695 shares Common Stock	50,471	66,713
	MUNICH RE GROUP ADR	1,572 shares Common Stock	37,748	66,118
	STERIS PLC	299 shares Common Stock	45,539	65,735
	WATTS WATER TECHNOLOGIES INC CL A	310 shares Common Stock	31,272	64,585
	SONY GROUP CORP SPONSORED ADR	682 shares Common Stock	70,861	64,579
	LANDSTAR SYSTEMS INC	333 shares Common Stock	55,023	64,485
	NESTLE S A SPONSORED ADR REPSTG REG SHS SWITZ ADR	555 shares Common Stock	61,065	64,175
	ASTRAZENECA PLC SPON ADR	948 shares Common Stock	62,723	63,848
	LVMH MOET HENNESSY LOUIS ADR	393 shares Common Stock	33,064	63,843
	VERIZON COMMUNICATIONS INC	1,687 shares Common Stock	90,477	63,600
	SAFRAN SA ADR	1,437 shares Common Stock	64,166	63,415
	LOREAL CO ADR FRANCE ADR	633 shares Common Stock	58,671	62,927
	VERALTO CORP	755 shares Common Stock	60,785	62,106
	LINDE PLC NEW EUR	151 shares Common Stock	47,804	62,017
	ASHTREAD GROUP PLC ORD UNSPONSORED ADR	218 shares Common Stock	70,208	61,967
	GRACO INC	705 shares Common Stock	22,897	61,166
	ICICI BANK LTD SPON ADR	2,536 shares Common Stock	56,596	60,458
	NVIDIA CORP	122 shares Common Stock	25,735	60,417
	UFP INDS INC	478 shares Common Stock	47,842	60,013
	REGENERON PHARMACEUTICALS INC	68 shares Common Stock	25,065	59,724
	CAMECO CORP CANADA CAD	1,382 shares Common Stock	34,523	59,564
	ARCH CAPITAL GROUP LTD	790 shares Common Stock	52,714	58,673
	AFLAC INC	703 shares Common Stock	39,968	57,998

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	PAN PAC INTL HLDGS CORP ADR	2,408 shares Common Stock	\$ 47,351	\$ 57,166
	RBC BEARINGS INC	200 shares Common Stock	17,742	56,978
	INTUIT	91 shares Common Stock	36,555	56,878
	SHOPIFY INC CL A	729 shares Common Stock	44,403	56,789
	KADANT INC	201 shares Common Stock	45,402	56,342
	WASTE CONNECTIONS INC CAD	376 shares Common Stock	51,522	56,126
	KEYSIGHT TECHNOLOGIES INC COM	351 shares Common Stock	49,403	55,841
	WASTE MGMT INC NEW	311 shares Common Stock	41,580	55,700
	ATLAS COPCO AB NEW REPSTG COM SER A SPON ADR	3,185 shares Common Stock	28,642	54,814
	SAFRAN SA ADR	1,238 shares Common Stock	38,418	54,633
	NOVO NORDISK ADR DENMARK ADR	520 shares Common Stock	12,381	53,794
	MOELIS & CO CL A	957 shares Common Stock	42,772	53,716
*	UBS GROUP AG	1,726 shares Common Stock	52,774	53,333
	FLEX LTD	1,719 shares Common Stock	27,994	52,361
	UNITEDHEALTH GROUP INC	98 shares Common Stock	40,701	51,594
	HDFC BANK LTD ADR REPSTG 3 ORDSHS	768 shares Common Stock	44,137	51,540
	ACCENTURE PLC IRELAND CL A	146 shares Common Stock	41,493	51,233
	SCHNEIDER ELEC SE UNSPONSORED ADR	1,269 shares Common Stock	39,672	51,052
	LVMH MOET HENNESSY LOUIS ADR	314 shares Common Stock	49,621	51,009
	MSCI INC	88 shares Common Stock	25,347	49,777
	NEXTERA ENERGY INC COM	817 shares Common Stock	57,154	49,625
	TOPBUILD CORP	132 shares Common Stock	21,822	49,402
	ICON PLC EUR	174 shares Common Stock	39,216	49,254
	EAST WEST BANCORP INC	677 shares Common Stock	31,836	48,710
	COCA COLA EUROPACIFIC PARTNERSPLC EUR	728 shares Common Stock	42,589	48,587
	APTIV PLC	541 shares Common Stock	51,647	48,539
	QUALCOMM INC	335 shares Common Stock	24,763	48,451
	ADVANTEST CORP ADR	1,432 shares Common Stock	56,070	48,330
	FACTSET RESH SYSTEMS INC	101 shares Common Stock	17,594	48,182
	COMPASS GROUP PLC SPON ADR	1,732 shares Common Stock	49,184	48,167
	THOMSON REUTERS CORP CAD	326 shares Common Stock	37,158	47,668
	RIGHTMOVE PLC ADR	3,207 shares Common Stock	42,393	47,653
	TOTALENERGIES SE SPON ADR	699 shares Common Stock	30,575	47,099
	STARBUCKS CORP	490 shares Common Stock	29,067	47,045
	CANADIAN PAC RAILWAY LTD CAD	718 shares Common Stock	45,636	47,043
	BRUNSWICK CORP	482 shares Common Stock	27,159	46,634
	ALCON INC CHF	593 shares Common Stock	49,765	46,325
	TE CONNECTIVITY LTD CHF	329 shares Common Stock	42,743	46,225
	WILLIAMS SONOMA INC	228 shares Common Stock	28,811	46,006
	FIRST HAWAIIAN INC	2,010 shares Common Stock	46,832	45,949
	PROCTER & GAMBLE CO	312 shares Common Stock	45,748	45,720
	ARTISAN PARTNERS ASSET MGMT INC	1,030 shares Common Stock	39,572	45,505
	ASSA ABLOY AB ADR	3,151 shares Common Stock	50,258	45,311
	ALCON INC CHF	580 shares Common Stock	39,527	45,310
	BANK OZK	907 shares Common Stock	29,003	45,196
	MICHELIN COMPAGNIE GENERALE ADR	2,502 shares Common Stock	50,381	44,936
	DBS GROUP HLDGS LTD. SPON ADR	442 shares Common Stock	27,427	44,757
	UNILEVER PLC AMER SHS NEW SPONADR	917 shares Common Stock	45,561	44,456
	ADOBE INC. (DELAWARE)	74 shares Common Stock	27,959	44,148
	CREDICORP LTD	294 shares Common Stock	31,329	44,079
	INTERCONTINENTALEXCHANGE GROUP	343 shares Common Stock	26,471	44,051
	EXPEDITORS INTL WASH INC	346 shares Common Stock	25,506	44,011
	FACTSET RESH SYSTEMS INC	91 shares Common Stock	19,682	43,412
	HALEON PLC SPON ADR	5,262 shares Common Stock	38,981	43,306
	FAIR ISSAC CORP	37 shares Common Stock	32,145	43,068
	DAIKIN INDS LTD ADR	2,660 shares Common Stock	40,681	43,012

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	FIDELITY NATIONAL FINANCIAL INCOM	843 shares Common Stock	\$ 29,102	\$ 43,010
	ACUSHNET HLDGS CORP	680 shares Common Stock	17,579	42,956
	SYMRISE AG ADR	1,535 shares Common Stock	50,901	42,228
	DANAHER CORP	181 shares Common Stock	27,591	41,873
	EXPERIAN PLC SPON ADR	1,023 shares Common Stock	47,000	41,677
	DEERE AND CO	104 shares Common Stock	43,180	41,586
	HEINEKEN NV SPON ADR	815 shares Common Stock	43,057	41,549
	BECTON DICKINSON & CO	170 shares Common Stock	41,674	41,451
	MKS INSTRUMENTS INC	401 shares Common Stock	39,271	41,251
	KDDI CORP ADR	2,601 shares Common Stock	45,203	40,966
	ALIBABA GROUP HLDG LTD SPON ADR	528 shares Common Stock	109,915	40,925
	GLAXO WELLCOME PLC SPON ADR	1,093 shares Common Stock	42,997	40,507
	EPAM SYSTEMS INC	136 shares Common Stock	64,144	40,438
	MAGNA INTL INC CL A SUB VTG CANADA ORD CAD	668 shares Common Stock	53,092	39,465
	LCI INDUSTRIES	311 shares Common Stock	42,584	39,096
	ASSURED GUARANTY LTD	519 shares Common Stock	18,365	38,837
	ICICI BANK LTD SPON ADR	1,626 shares Common Stock	26,203	38,764
	OTSUKA HLDGS CO LTD UNSPONSORED ADR	2,068 shares Common Stock	42,568	38,548
	MDC HOLDINGS INC DEL	696 shares Common Stock	31,015	38,454
	TETRA TECH INC NEW	228 shares Common Stock	31,700	38,060
	PALO ALTO NETWORKS INC	128 shares Common Stock	24,727	37,745
	THERMO FISHER SCIENTIFIC INC	71 shares Common Stock	38,396	37,686
	JOHNSON & JOHNSON COM	240 shares Common Stock	40,197	37,618
	AMDOCS LTD GBP	425 shares Common Stock	27,977	37,353
	LABORATORY CORP AMER HLDGS NEW	163 shares Common Stock	29,478	37,048
	NOVARTIS AG SPON ADR	366 shares Common Stock	29,674	36,955
	ON SEMICONDUCTOR CORP	442 shares Common Stock	30,119	36,920
	STERIS PLC	165 shares Common Stock	28,623	36,275
	EASTGROUP PROPERTIES INC (MARYLAND CORP)	196 shares Common Stock	23,152	35,974
	LINCOLN ELEC HOLDINGS NEW	165 shares Common Stock	15,304	35,881
	ILLUMINA INC	257 shares Common Stock	63,827	35,785
	INTUITIVE SURGICAL INC	106 shares Common Stock	18,203	35,760
	DIAMONDBACK ENERGY INC	228 shares Common Stock	14,981	35,358
	KUBOTA CORP ADR JAPAN ADR	471 shares Common Stock	48,467	35,268
	NOVARTIS AG SPON ADR	347 shares Common Stock	28,517	35,037
	AKZO NOBEL NV SPON ADR	1,263 shares Common Stock	49,840	35,036
	HOME DEPOT INC	101 shares Common Stock	26,065	35,002
	RENTOKIL INITIAL PLC SPON ADR	1,219 shares Common Stock	50,864	34,847
	FEDERAL AGRICULTURAL MTG CORP CL C NON VTG	182 shares Common Stock	16,163	34,802
	HEXCEL CORP NEW	470 shares Common Stock	24,528	34,662
	NVENT ELEC PLC	586 shares Common Stock	12,880	34,627
	LCI INDUSTRIES	275 shares Common Stock	23,462	34,570
	BLOCK INC CL A	441 shares Common Stock	46,750	34,111
	ERSTE GROUP BANK AG SPON ADR	1,668 shares Common Stock	33,984	34,094
	NORDSON CORP	129 shares Common Stock	21,491	34,077
	CULLEN FROST BANKERS INC	312 shares Common Stock	31,122	33,849
	MONOLITHIC POWER SYSTEMS INC	53 shares Common Stock	20,543	33,431
	WORKDAY INC CL A	121 shares Common Stock	16,512	33,403
	AVERY DENNISON CORP	164 shares Common Stock	20,944	33,154
	SEI INVESTMENTS CO	521 shares Common Stock	31,069	33,110
	RLI CORP	248 shares Common Stock	17,332	33,014
	AGREE REALTY CORP	524 shares Common Stock	32,736	32,986
	SNAP ON INC	113 shares Common Stock	18,343	32,639
	STERIS PLC	148 shares Common Stock	22,127	32,538
	BANCFIRST CORP	334 shares Common Stock	27,786	32,508
	UNILEVER PLC AMER SHS NEW SPONADR	658 shares Common Stock	36,086	31,900

See accompanying independent auditor's report.

PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	INGREDION INC COM	293 shares Common Stock	\$ 29,010	\$ 31,799
	AIA GROUP LTD SPON ADR	917 shares Common Stock	36,229	31,792
	NXP SEMICONDUCTORS N V COM EUR	138 shares Common Stock	20,259	31,696
	WEST PHARMACEUTICAL SERVICES INC	90 shares Common Stock	24,954	31,691
	YUM! BRANDS INC	239 shares Common Stock	19,547	31,228
	ASPEN TECHNOLOGY INC	140 shares Common Stock	11,767	30,821
	LEIDOS HLDGS INC	281 shares Common Stock	22,667	30,415
	MSA SAFETY INC COM	179 shares Common Stock	16,650	30,221
	LITTELFUSE INC	112 shares Common Stock	22,097	29,967
	FANUC CORP ADR	2,044 shares Common Stock	43,432	29,904
	HAMILTON LANE INC CL A	263 shares Common Stock	21,343	29,835
	ROCKWELL AUTOMATION INC NEW	96 shares Common Stock	21,896	29,806
	RAYMOND JAMES FINANCIAL CORP	266 shares Common Stock	18,733	29,659
	CLEARWATER ANALYTICS HLDGS INCCL A	1,480 shares Common Stock	32,158	29,644
	GLOBANT S A	124 shares Common Stock	23,493	29,510
	HUBBELL INC	88 shares Common Stock	12,385	28,946
	CONMED CORP	262 shares Common Stock	23,933	28,693
	PACKAGING CORP OF AMERICA	176 shares Common Stock	19,545	28,672
	ROCHE HLDG LTD SPONS ADR SWITZADR	789 shares Common Stock	31,964	28,585
	TARGA RESOURCES CORP	324 shares Common Stock	15,410	28,146
	PT BK RAKYAT ADR	1,513 shares Common Stock	18,570	28,128
	MAXIMUS INC	333 shares Common Stock	24,255	27,925
	WEG SA BRAZIL SPON ADR	3,616 shares Common Stock	20,710	27,771
	TIMKEN CO	344 shares Common Stock	19,955	27,572
	BRUKER CORP	373 shares Common Stock	21,866	27,408
	CATHAY GENL BANCORP	609 shares Common Stock	21,438	27,143
	GRUPO FINANCIERO BANORTE SPON ADR	540 shares Common Stock	19,650	27,113
	TERRENO RLTY CORP SBI	431 shares Common Stock	26,118	27,011
	COSAN S A SPON ADR	1,724 shares Common Stock	21,469	26,998
	AIA GROUP LTD SPON ADR	777 shares Common Stock	29,472	26,939
	AMERICAN WATER WORKS CO INC NEW	204 shares Common Stock	22,742	26,926
	SBA COMMUNICATIONS CORP NEW REIT	103 shares Common Stock	30,525	26,130
	MONOLITHIC POWER SYSTEMS INC	41 shares Common Stock	13,827	25,862
	SERVISFIRST BANCSHARES INC	388 shares Common Stock	16,410	25,852
	HF SINCLAIR CORP	465 shares Common Stock	17,109	25,840
	ADVANCED MICRO DEVICES INC	175 shares Common Stock	14,003	25,797
	RPM INTL INC (DELA)	229 shares Common Stock	16,899	25,563
	HALEON PLC SPON ADR	3,031 shares Common Stock	24,324	24,945
	BENTLY SYSTEMS INC CL B	475 shares Common Stock	25,384	24,785
	NISOURCE INC	926 shares Common Stock	23,689	24,585
	PAYPAL HOLDINGS INC	400 shares Common Stock	41,744	24,564
	ALLIANT ENERGY CORP	474 shares Common Stock	24,810	24,316
	ALBANY INTL CORP NEW CL A	246 shares Common Stock	17,405	24,162
	ESSENTIAL PPTYS RLTY TR INC	943 shares Common Stock	23,162	24,103
	DENTSPLY SIRONA INC	539 shares Common Stock	28,854	23,988
	COUSINS PROPERTIES INC	957 shares Common Stock	30,691	23,303
	KFORCE INC	344 shares Common Stock	21,582	23,241
	INTERPUBLIC GROUP OF COS INC	710 shares Common Stock	19,797	23,174
	SELECT MEDICAL HOLDINGS CORP	973 shares Common Stock	30,550	22,865
	IDACORP INC (HOLDING COMPANY)	230 shares Common Stock	23,610	22,614
	HENRY JACK & ASSOC INC	137 shares Common Stock	7,955	22,387
	ALIBABA GROUP HLDG LTD SPON ADR	287 shares Common Stock	48,695	22,245
	WAL MART DE MEXICO SAB DE CV CL V SPON ADR	510 shares Common Stock	19,082	21,532
	BIO RAD LABORATORIES INC CL A	66 shares Common Stock	19,492	21,311
	JERRFRIES FINL GROUP INC	521 shares Common Stock	19,305	21,054
	NIDEC CORP ADR	2,014 shares Common Stock	59,872	20,313

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	PING AN INSURANCE (GROUP) CO OF CHINA LTD			
	REPSTG 20 H SHS SPON ADR	2,205 shares Common Stock	\$ 44,546	\$ 19,889
	DONALDSON CO INC	294 shares Common Stock	8,270	19,213
	HUNTSMAN CORP	754 shares Common Stock	16,905	18,948
	H B FULLER CO	232 shares Common Stock	13,199	18,887
	FOUR CORNERS PPTY TRUST REIT	715 shares Common Stock	17,620	18,089
	COMFORT SYSTEMS USA INC	87 shares Common Stock	4,415	17,893
	CAMDEN PPTY TR SBI	176 shares Common Stock	21,457	17,475
	MEITUAN ADR	825 shares Common Stock	72,324	17,333
	DEERE AND CO	43 shares Common Stock	6,444	17,194
	PAPA JOHNS INTL INC	225 shares Common Stock	19,406	17,152
	DONALDSON CO INC	261 shares Common Stock	14,022	17,056
	CABLE ONE INC	30 shares Common Stock	51,342	16,698
	CHINA MERCHANTS BK CO LTD UNSPONSORED ADR	939 shares Common Stock	36,687	16,310
	CAPITEC BK HLDGS LTD ADR	295 shares Common Stock	11,657	16,299
	CRANE HLDGS CO	130 shares Common Stock	7,880	15,358
	P.T. TELEKOMUNIKASI INDONESIA SPON ADR	542 shares Common Stock	12,617	13,962
	HUNTINGTON INGALLS INDS INC	53 shares Common Stock	9,396	13,761
	AGCO CORP	111 shares Common Stock	12,903	13,477
	ORGANON & CO	923 shares Common Stock	27,396	13,310
	PT BANK NEGERA INDONE ADR	761 shares Common Stock	11,668	12,876
	WD-40 CO (DEL)	53 shares Common Stock	10,688	12,671
	JD COM INC CL A SPON ADR	436 shares Common Stock	31,006	12,596
	CREDICORP LTD	84 shares Common Stock	12,778	12,594
	WUXI BIOLOGICS CAYMAN INC ADR	1,612 shares Common Stock	26,642	12,009
	YUM CHINA HLDGS INC	282 shares Common Stock	9,970	11,965
	MORNINGSTAR INC	41 shares Common Stock	10,633	11,736
	KINSALE CAP GROUP INC	29 shares Common Stock	6,517	9,712
	EPAM SYSTEMS INC	32 shares Common Stock	10,687	9,515
	ENERGIZER HLDGS INC	288 shares Common Stock	12,834	9,124
	ATRION CORP DELA	24 shares Common Stock	20,966	9,091
	QUEST DIAGNOSTICS INC	64 shares Common Stock	8,583	8,824
	MINTH GROUP LTD UN SPON ADR	219 shares Common Stock	18,615	8,810
	COTERRA ENERGY INC	309 shares Common Stock	6,275	7,886
	CRANT NXT CO	130 shares Common Stock	4,072	7,393
	XINYI SOLAR HLDGS LTD ADR	536 shares Common Stock	17,074	6,232
	F&G ANNUITIES & LIFE INC	57 shares Common Stock	1,098	2,622
	SANDOZ GROUP AG SPON ADR	69 shares Common Stock	1,564	2,209
	Vanguard Total Stock Mkt Idx Adm	19,607 shares Mutual Funds	1,563,150	2,264,399
	PGIM Total Return Bond Z	114,682 shares Mutual Funds	1,589,462	1,381,914
	WESTERN ASSET SMASH			
	SERIES CORE PLUS COMPLETION FUND CLASS NL	113,158 shares Mutual Funds	1,068,360	840,224
	AMER FUNDS SMALLCAP WORLD FUND CLASS F2	11,857 shares Mutual Funds	614,046	808,406
	ALLIANZ FIXED INCOME SHARES: SERIES C	85,683 shares Mutual Funds	858,487	757,434
	ALLIANZ FIXED INCOME SHARES: SERIES M	86,077 shares Mutual Funds	842,837	741,124
	Vanguard Total Bond Market Index Adm	66,462 shares Mutual Funds	711,034	645,347
	Vanguard Total Intl Stock Index Adm	19,133 shares Mutual Funds	566,751	595,602
	MARTIN CURRIE SMA-SHARES SERIES EM FUND CLASS NL	57,208 shares Mutual Funds	517,203	585,234
	Fidelity Large Cap Growth Index	12,007 shares Mutual Funds	279,193	354,192
	Tweedy Browne International Value	13,636 shares Mutual Funds	372,833	373,083
	WESTERN ASSET SMASH SERIES M FUND	48,738 shares Mutual Funds	483,321	386,002
	American Funds EuroPacific Gr R6	6,752 shares Mutual Funds	376,270	369,333
	Oakmark International Fund I	13,417 shares Mutual Funds	331,627	360,116
	Vanguard Small Cap Index Adm	2,882 shares Mutual Funds	241,534	294,519
	PRIMECAP Odyssey Aggressive Growth	7,116 shares Mutual Funds	315,992	305,332
	WESTERN ASSET SMASH SERIES C FUND	31,600 shares Mutual Funds	288,143	297,035

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PND Engineers, Inc. 401(k) Profit Sharing Plan
EIN: 92-0072819 Plan: 001
Plan Year: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i
Schedule of Assets Held (at End of Year)

(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
	Vanguard Inflation Protected Secs Adm	12,355 shares Mutual Funds	\$ 321,804	\$ 284,535
	Vanguard Equity Income Adm	2,635 shares Mutual Funds	209,054	222,109
	Cohen & Steers Instl Realty Shares	3,035 shares Mutual Funds	142,213	140,917
Total Nonparticipant Directed Funds:			\$ 30,872,463	\$ 34,507,824

Participant Directed Funds:

T. Rowe Price Stable Value A	2,988 Common Collective Trust	**	\$ 2,995
Vanguard Total Stock Mkt Idx Adm	1,243 shares Mutual Funds	**	143,572
Vanguard Total Bond Market Index Adm	1,728 shares Mutual Funds	**	16,779
Vanguard Total Intl Stock Index Adm	1,218 shares Mutual Funds	**	37,910
Fidelity Large Cap Growth Index	3,200 shares Mutual Funds	**	94,412
Tweedy Browne International Value	540 shares Mutual Funds	**	14,782
American Funds EuroPacific Gr R6	218 shares Mutual Funds	**	11,929
Vanguard Target Retirement 2055	7,641 shares Mutual Funds	**	378,894
Oakmark International Fund I	263 shares Mutual Funds	**	7,061
Vanguard Small Cap Index Adm	654 shares Mutual Funds	**	66,844
PRIMECAP Odyssey Aggressive Growth	757 shares Mutual Funds	**	32,479
Vanguard Target Retirement 2045	12,034 shares Mutual Funds	**	320,832
Vanguard Inflation Protected Secs Adm	431 shares Mutual Funds	**	9,935
Vanguard Equity Income Adm	343 shares Mutual Funds	**	28,878
Vanguard Target Retirement 2050	5,031 shares Mutual Funds	**	223,583
Cohen & Steers Instl Realty Shares	773 shares Mutual Funds	**	35,887
Vanguard Target Retirement 2065	5,611 shares Mutual Funds	**	168,043
Vanguard Target Retirement 2030	4,355 shares Mutual Funds	**	154,476
Vanguard Target Retirement 2040	3,774 shares Mutual Funds	**	148,299
Vanguard Target Retirement 2025	7,150 shares Mutual Funds	**	131,420
Vanguard Target Retirement 2060	2,574 shares Mutual Funds	**	117,605
Vanguard Target Retirement 2035	4,740 shares Mutual Funds	**	104,842
Vanguard Target Retirement 2020	560 shares Mutual Funds	**	15,043
Vanguard Target Retirement Income	608 shares Mutual Funds	**	7,915
Total Participant Directed Funds:			** \$ 2,274,415

* Party-in-interest

** The cost of participant directed amounts is not required to be disclosed.

See accompanying independent auditor's report.

PND Engineers, Inc. 401(k) Profit Sharing Plan

EIN: 92-0072819 Plan: 001

Plan Year Ended: December 31, 2023

Attachment to 2023 Form 5500, Schedule H, Line 4i

Schedule of Assets (Acquired and Disposed of Within Year)

(a)		(b)		
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Cost of Acquisition	(d) Proceeds	
			of Disposition	
BLACKROCK INC	1 shares Common Stock	\$ 758	\$	735
MICROSOFT CORP	3 shares Common Stock	1,012		759
ADOBE INC.	19 shares Common Stock	7,127		9,981

See accompanying independent auditor's report.