

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 ARMSTRONG & TEASDALE 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 334
1c	Effective date of plan 01/01/1994
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) ARMSTRONG TEASDALE LLP 7700 FORSYTH BLVD. SUITE 1800 ST. LOUIS, MO 63105
2b	Employer Identification Number (EIN) 43-1274026
2c	Plan Sponsor's telephone number 314-621-5070
2d	Business code (see instructions) 541110

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.	09/24/2024	MATTHEW KUBIK
	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 ADMINISTRATIVE COMMITTEE OF THE ARMSTRONG TEASDALE 401(K) PLAN 7700 FORSYTH BLVD. SUITE 1800 ST. LOUIS, MO 63105	3b Administrator's EIN 43-6192033 3c Administrator's telephone number 314-621-5070 																				
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	5 795																				
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	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6a(1)</td> <td style="width: 90%; text-align: right;">602</td> </tr> <tr> <td>6a(2)</td> <td style="text-align: right;">629</td> </tr> <tr> <td>6b</td> <td style="text-align: right;">8</td> </tr> <tr> <td>6c</td> <td style="text-align: right;">208</td> </tr> <tr> <td>6d</td> <td style="text-align: right;">845</td> </tr> <tr> <td>6e</td> <td style="text-align: right;">1</td> </tr> <tr> <td>6f</td> <td style="text-align: right;">846</td> </tr> <tr> <td>6g(1)</td> <td style="text-align: right;">783</td> </tr> <tr> <td>6g(2)</td> <td style="text-align: right;">836</td> </tr> <tr> <td>6h</td> <td style="text-align: right;">0</td> </tr> </table>	6a(1)	602	6a(2)	629	6b	8	6c	208	6d	845	6e	1	6f	846	6g(1)	783	6g(2)	836	6h	0
6a(1)	602																				
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6e	1																				
6f	846																				
6g(1)	783																				
6g(2)	836																				
6h	0																				
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7																				
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2S 2T 3B 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																				
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 _____ (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 ARMSTRONG & TEASDALE 401(K) PLAN	B Three-digit plan number (PN) ▶ 334
C Plan sponsor's name as shown on line 2a of Form 5500 ARMSTRONG TEASDALE LLP	D Employer Identification Number (EIN) 43-1274026

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

x

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(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 25 33 37 52 99	NONE	70729	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

VANGUARD ADVISERS INC.

23-2811930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	NONE	19545	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
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(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:	UHY LLP	b EIN:	20-0694403
c Position:	AUDITOR		
d Address:	15 SUNNEN DR #100 ST. LOUIS, MO 63143	e Telephone:	314-208-2501

Explanation: PERIODIC REQUEST FOR PROPOSAL

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 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)

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
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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 ARMSTRONG & TEASDALE 401(K) PLAN	B Three-digit plan number (PN) ►	334
C Plan sponsor's name as shown on line 2a of Form 5500 ARMSTRONG TEASDALE LLP	D Employer Identification Number (EIN) 43-1274026	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2283530	2378586
(2) Participant contributions	1b(2)	343790	436188
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	629703	551687
(9) Value of interest in common/collective trusts	1c(9)	5470252	2930882
(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)	119112882	150083654
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	1515555	1579448

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	129355712	157960445
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	129355712	157960445

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)	2384625	
(B) Participants	2a(1)(B)	7396453	
(C) Others (including rollovers)	2a(1)(C)	3181159	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		12962237
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	33803	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		33803
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	5265512	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5265512
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		119604
(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)		16920125
c Other income	2c		177707
d Total income. Add all income amounts in column (b) and enter total	2d		35478988

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6783259	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)	1632	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		6784891
f Corrective distributions (see instructions)	2f		
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)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(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)	89364	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		89364
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6874255

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		28604733
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: RUBINBROWN LLP

(2) EIN: 43-0765316

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?	☒		3000000
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 ARMSTRONG & TEASDALE 401(K) PLAN	B Three-digit plan number (PN) ▶ 334	
C Plan sponsor's name as shown on line 2a of Form 5500 ARMSTRONG TEASDALE LLP	D Employer Identification Number (EIN) 43-1274026	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 23-2186884 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)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A						
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) b Enter the amount contributed by the employer to the plan for this plan year 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) If you completed line 6c, skip lines 8 and 9.	<table><tr><td>6a</td><td></td></tr><tr><td>6b</td><td></td></tr><tr><td>6c</td><td></td></tr></table>	6a		6b		6c	
6a							
6b							
6c							
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
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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? 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 ☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
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)	14b	
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)	14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) 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>Q703218A</u> .	

ARMSTRONG TEASDALE
401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2023

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Independent Auditors' Report

Administrative Committee
Armstrong Teasdale 401(k) Plan
St. Louis, Missouri

Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit For The 2023 Financial Statements

We have performed an audit of the 2023 financial statements of Armstrong Teasdale 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the 2023 financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2023 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion On The 2023 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities For The Audit Of The 2023 Financial Statements section

- the amounts and disclosures in the accompanying 2023 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis For Opinion On The 2023 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities For The Audit Of The 2023 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities Of Management For The 2023 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities For The Audit Of The 2023 Financial Statements

Except as described in the Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the 2023 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, 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 the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2023 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter

Supplemental Schedule Required By ERISA

The supplemental schedule of assets held at end of year as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 auditing standards generally accepted in the United States of America. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditors' Report On The 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report, dated June 30, 2023, indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2022 supplemental schedule, other than the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

RubinBrown LLP

September 19, 2024

ARMSTRONG TEASDALE 401(k) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2023	2022
Investments - At Fair Value		
Mutual Funds	\$ 150,083,654	\$ 119,112,882
Common/Collective Trusts	2,930,882	5,470,252
Self directed brokerage accounts	1,579,448	1,515,555
Total Investments	154,593,984	126,098,689
Receivables		
Notes receivable from participants	551,687	629,703
Partnership contributions	2,378,586	2,283,530
Participant contributions	436,188	343,790
Total Receivables	3,366,461	3,257,023
Net Assets Available For Benefits	\$ 157,960,445	\$ 129,355,712

ARMSTRONG TEASDALE 401(k) PLAN

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

	For The Years Ended December 31,	
	2023	2022
Additions To Net Assets Attributed To:		
Contributions		
Partnership	\$ 2,384,625	\$ 2,283,530
Participant	7,396,453	6,408,379
Rollover	3,181,159	1,922,893
Total Contributions	12,962,237	10,614,802
Deductions From Net Assets Attributed To:		
Participant withdrawals	6,783,259	14,122,263
Administrative expenses	90,996	78,261
Total Deductions	6,874,255	14,200,524
Investment Income (Loss)		
Interest and dividends	5,385,116	6,044,825
Net change in fair value of investments	17,097,832	(29,816,395)
Total Investment Income (Loss)	22,482,948	(23,771,570)
Interest Income On Notes Receivable From Participants	33,803	29,851
Net Increase (Decrease) In Net Assets Available For Benefits	28,604,733	(27,327,441)
Net Assets Available For Benefits - Beginning Of Year	129,355,712	156,683,153
Net Assets Available For Benefits - End Of Year	\$ 157,960,445	\$ 129,355,712

ARMSTRONG TEASDALE 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 And 2022

1. Description Of The Plan

The following description of the Armstrong Teasdale 401(k) Plan (the Plan) is provided for financial statement purposes only. Participants should refer to the Plan Document for more complete information.

General

The Plan, which was established January 1, 1994, and most recently restated effective January 1, 2021, is a defined contribution plan covering all eligible employees, including certain self-employed individuals and professional corporations of Armstrong Teasdale LLP (the Partnership), a Missouri partnership. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was amended effective April 1, 2023 to allow the employees of Novack & Macey to become eligible to participate in the plan.

Eligibility

The Plan requires a waiting period of four consecutive months in which an employee, who has attained age 21, must complete 600 hours of service before the employee is eligible to make elective salary deferrals to the Plan. Accordingly, on the first day of the month following the satisfaction of these eligibility requirements, an employee will be offered the opportunity to begin making elective salary deferrals to the Plan. However, employees are not eligible to share in the contributions of the Partnership until the first day of the month following their second-year employment anniversary.

Effective April 1, 2023, an employee is eligible to make elective salary deferrals to the Plan after completing four consecutive months of employment and attaining age 21.

The Plan includes an automatic enrollment provision. Employees who meet the eligibility requirements are automatically enrolled in the Plan with a default contribution rate of 5%. It is the responsibility of the participant to elect a different percentage or opt out of the Plan if not interested in participating.

Contributions

Participants may make elective salary deferral contributions up to the lesser of 50% of their salary or the Internal Revenue Service (IRS) limitation, to one or a combination of the separate investment options available under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions, as defined in the Internal Revenue Code (IRC).

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

In addition, the Partnership makes discretionary matching contributions to participants into the Plan. The Partnership matching contributions are made as follows:

Staff

The Partnership offers a matching contribution of \$1.00 for each dollar contributed by the staff employee, up to a maximum of 5% of compensation.

Attorneys (Who Are Not Or Were Not An Equity Partner)

The Partnership offers a matching contribution of \$0.50 for each dollar contributed by the attorney, up to a maximum of 5% of compensation.

Former Equity Partners (Who Are Not Retired)

The Partnership offers a matching contribution of \$1.00 for each dollar contributed by the former equity partner, up to a maximum of 3% of compensation.

Equity Partners

Equity partners who elect to participate in the Plan are required to fund their matching contribution. Each equity partner is required to make a matching contribution of \$1.00 for each dollar contributed, up to a maximum of 5% of compensation.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Partnership's contribution, Plan earnings (losses) and expenses. Allocations are based on participant earnings (losses) or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable From Participants

Participants are allowed to borrow up to 50% of their vested account balance, with a minimum loan amount of \$2,000. A participant may have only two loans outstanding from both of the Partnership's retirement plans (the Plan and Armstrong Teasdale Pension Plan) at any time and the balance of the loans cannot exceed \$50,000. Depending on the purpose of the loan, repayment terms may extend up to 10 years. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1%. The loans are repaid through payroll withholdings, including principal and interest.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Vesting

Participants are at all times 100% vested in their contributions, the Partnership's contributions and all earnings thereon.

Payment Of Benefits

Upon retirement, termination, death or disability, a participant may make withdrawals from their vested account. A participant may elect to receive a lump-sum amount equal to the value of their vested account, a partial lump-sum of less than the value of their vested account or an annuity to be paid in installment payments (monthly, quarterly, semi-annually or annually), provided that the participant's account shall be completely distributed no later than the latest time permitted by the Code.

Participant Withdrawals

Active participants who reach age 59-1/2 or experience a qualifying financial hardship may withdraw all or part of their vested accounts. Hardship withdrawals will be approved only if they conform to the Plan's provisions and established IRS safe harbors.

Administrative Expenses

Plan expenses primarily consist of recordkeeping fees. Fees related to administration of notes receivable from participants and benefit payments to participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net change of fair value of investments. Certain expenses of maintaining the Plan are paid directly by the Partnership and are excluded from these financial statements.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions in a number of investment options offered by the Plan.

2. Significant Accounting Policies

Basis Of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements (*Continued*)

Estimates And Assumptions

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 the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation And Investment Income Recognition

Investments are recorded at fair value as of December 31, 2023 and 2022. 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 4 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. Dividend income is recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions Receivable And Credit Loss Policy

As of January 1, 2023, the Plan adopted Accounting Standards Codification Topic 326, *Financial Instruments - Credit Losses*, using a modified-retrospective approach. The standard replaces the previous incurred loss model and requires entities to record an estimate of expected losses on financial assets for the remaining estimated life of the asset. This estimate must include consideration of historical experience, current conditions and reasonable and supportable forecasts. The standard applies to the Plan's Partnership contributions receivable. The adoption did not have a material impact on these financial statements.

The Company has concluded that no allowance for current expected credit losses was necessary at December 31, 2023 and no allowance for doubtful accounts was necessary at December 31, 2022.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan Document.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Payment Of Benefits

Benefits are recorded when paid.

Subsequent Events

Management has evaluated subsequent events through the date which the financial statements were available for issue, which is the date of the Independent Auditors' Report.

3. Certified Financial Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following investment information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments as shown on the statements of net assets available for benefits as of December 31, 2023 and 2022;
- Investment income (loss) as shown in the statement of changes in net assets available for benefits for the years ended December 31, 2023 and 2022;
- Investment information included in the footnotes and on the supplemental schedule of assets held at end of year as of December 31, 2023.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. Fair Value Measurements

The Plan utilizes an established framework for measuring fair value. The framework 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 investments (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the standards are described below:

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

Level 2 Inputs to the valuation methodology include:

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

If the investment has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the investment.

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

The investment'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 observable inputs and minimize the use of unobservable inputs.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Following is a description of the valuation methodologies used for investments measured at fair value:

Mutual Funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust

Valued at the NAV of units of a common/collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. There are no unfunded commitments relating to this investment or any significant restrictions on redemptions. Redemptions can be made on any business day and do not have a redemption notice period.

The common/collective trust held by the Plan files an annual report on Form 5500 as a direct filing entity. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at fair value under all circumstances including the termination of the Plan.

Participant Self-Directed Accounts

Participant self-directed accounts are comprised of mutual funds, common stock, exchange traded funds, equity funds and money market funds, all of which are valued at the daily closing price as reported by the fund, and common stock, which is valued at the closing price reported on the active market on which the individual securities are traded. The mutual funds, exchange traded funds and money market funds held by the Plan are open-end investment funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The investment funds held by the Plan are deemed to be actively traded.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements (Continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023 and 2022:

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 150,083,654	\$ —	\$ —	\$ 150,083,654
Participant self-directed accounts	1,579,448	—	—	1,579,448
Total Assets In The Fair Value Hierarchy	\$ 151,663,102	\$ —	\$ —	151,663,102

Common/collective trust measured at net asset value (a)	2,930,882
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Total Investments At Fair Value	\$ 154,593,984
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	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 119,112,882	\$ —	\$ —	\$ 119,112,882
Participant self-directed accounts	1,515,555	—	—	1,515,555
Total Assets In The Fair Value Hierarchy	\$ 120,628,437	\$ —	\$ —	120,628,437

Common/collective trust measured at net asset value (a)	5,470,252
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Total Investments At Fair Value	\$ 126,098,689
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- a) Certain investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of net assets available for benefits

There have been no changes in the valuation methodologies used at December 31, 2023 or 2022.

5. Risks And Uncertainties

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.

6. Tax Status Of Plan

The Plan obtained its latest determination letter on June 30, 2020, in which the IRS stated that the Plan, as designed, met the applicable requirements of the Code. The Plan has been amended since the date of the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and is currently being operated in compliance with the applicable requirements of the Code. Therefore, the Plan Administrator believes that the Plan, as amended is qualified, and the related trust is tax-exempt as of the financial statement date.

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 (or asset) 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.

7. Party In Interest Transactions

Plan investments are shares of mutual funds and a common/collective trust managed by the Trustee as defined by the Plan and, therefore, these transactions qualify as allowable party in interest transactions. The Plan also has notes receivable from participants which are allowable party in interest transactions under ERISA.

8. Plan Termination

Although it has not expressed any intent to do so, the Partnership has the right under the Plan to discontinue its contributions any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the rights of participants to benefits will remain 100% vested.

Supplemental Schedule

ARMSTRONG TEASDALE 401(k) PLAN

E.I.N.: 43-1274026 PLAN NUMBER: 334 SCHEDULE OF ASSETS HELD AT END OF YEAR December 31, 2023

Description	Fair Value
The Vanguard Group	
Mutual Funds *	
Vanguard Balanced Index Fund Admiral Shares	\$ 1,975,941
Vanguard Cash Reserves Federal MM Fund Admiral Shares	4,593,229
Vanguard Emerging Markets Stock Index Fund Admiral Shares	1,317,288
Vanguard Global Equity Fund	2,658,174
Vanguard GNMA Fund Admiral Shares	618,525
Vanguard Health Care Fund Admiral Shares	4,770,326
Vanguard High-Yield Corporate Fund Admiral Shares	990,317
Vanguard Institutional Index Fund Institutional Shares	23,362,611
Vanguard International Growth Fund Admiral Shares	6,355,193
Vanguard International Value Fund	2,516,086
Vanguard Mid-Cap Index Fund Institutional Shares	5,210,774
Vanguard PRIMECAP Fund Admiral Shares	10,576,530
Vanguard Small-Cap Index Fund Institutional Shares	5,159,836
Vanguard Small-Cap Value Index Fund Admiral	2,964,684
Vanguard Target Retirement 2020 Fund	3,367,008
Vanguard Target Retirement 2025 Fund	5,155,041
Vanguard Target Retirement 2030 Fund	4,935,485
Vanguard Target Retirement 2035 Fund	4,702,415
Vanguard Target Retirement 2040 Fund	5,852,095
Vanguard Target Retirement 2045 Fund	6,750,401
Vanguard Target Retirement 2050 Fund	6,449,113
Vanguard Target Retirement 2055 Fund	2,820,249
Vanguard Target Retirement 2060 Fund	783,812
Vanguard Target Retirement 2065 Fund	450,305
Vanguard Target Retirement 2070 Fund	26,439
Vanguard Target Retirement Income	1,390,735
Vanguard Total Bond Market Index Institutional Shares	8,240,927
Vanguard Total International Bond Index Fund Admiral Shares	170,375
Vanguard U.S. Growth Fund Admiral Shares	6,476,868
Vanguard Wellesley Income Fund Admiral Shares	1,138,982
Vanguard Wellington Fund Admiral Shares	9,009,415
Vanguard Windsor Fund Admiral Shares	9,294,475
Total Mutual Funds	150,083,654
Common/Collective Trust *	
Vanguard Retirement Savings Trust III	2,930,882
Participant Self-Directed Accounts	1,579,448
Total Investments	154,593,984
Participant Notes Receivable * (Maturing At Various Dates Through June 2032, With Interest Rates Ranging From 4.25% To 9.50%)	551,687
	\$ 155,145,671

* Party in interest, as defined by ERISA.

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4i.

ARMSTRONG TEASDALE
401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2023

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Independent Auditors' Report

Administrative Committee
Armstrong Teasdale 401(k) Plan
St. Louis, Missouri

Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit For The 2023 Financial Statements

We have performed an audit of the 2023 financial statements of Armstrong Teasdale 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the 2023 financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2023 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion On The 2023 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities For The Audit Of The 2023 Financial Statements section

- the amounts and disclosures in the accompanying 2023 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis For Opinion On The 2023 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities For The Audit Of The 2023 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities Of Management For The 2023 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities For The Audit Of The 2023 Financial Statements

Except as described in the Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the 2023 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, 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 the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2023 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter

Supplemental Schedule Required By ERISA

The supplemental schedule of assets held at end of year as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 auditing standards generally accepted in the United States of America. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditors' Report On The 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report, dated June 30, 2023, indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2022 supplemental schedule, other than the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

RubinBrown LLP

September 19, 2024

ARMSTRONG TEASDALE 401(k) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2023	2022
Investments - At Fair Value		
Mutual Funds	\$ 150,083,654	\$ 119,112,882
Common/Collective Trusts	2,930,882	5,470,252
Self directed brokerage accounts	1,579,448	1,515,555
Total Investments	154,593,984	126,098,689
Receivables		
Notes receivable from participants	551,687	629,703
Partnership contributions	2,378,586	2,283,530
Participant contributions	436,188	343,790
Total Receivables	3,366,461	3,257,023
Net Assets Available For Benefits	\$ 157,960,445	\$ 129,355,712

ARMSTRONG TEASDALE 401(k) PLAN

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

	For The Years Ended December 31,	
	2023	2022
Additions To Net Assets Attributed To:		
Contributions		
Partnership	\$ 2,384,625	\$ 2,283,530
Participant	7,396,453	6,408,379
Rollover	3,181,159	1,922,893
Total Contributions	12,962,237	10,614,802
Deductions From Net Assets Attributed To:		
Participant withdrawals	6,783,259	14,122,263
Administrative expenses	90,996	78,261
Total Deductions	6,874,255	14,200,524
Investment Income (Loss)		
Interest and dividends	5,385,116	6,044,825
Net change in fair value of investments	17,097,832	(29,816,395)
Total Investment Income (Loss)	22,482,948	(23,771,570)
Interest Income On Notes Receivable From Participants	33,803	29,851
Net Increase (Decrease) In Net Assets Available For Benefits	28,604,733	(27,327,441)
Net Assets Available For Benefits - Beginning Of Year	129,355,712	156,683,153
Net Assets Available For Benefits - End Of Year	\$ 157,960,445	\$ 129,355,712

ARMSTRONG TEASDALE 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 And 2022

1. Description Of The Plan

The following description of the Armstrong Teasdale 401(k) Plan (the Plan) is provided for financial statement purposes only. Participants should refer to the Plan Document for more complete information.

General

The Plan, which was established January 1, 1994, and most recently restated effective January 1, 2021, is a defined contribution plan covering all eligible employees, including certain self-employed individuals and professional corporations of Armstrong Teasdale LLP (the Partnership), a Missouri partnership. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was amended effective April 1, 2023 to allow the employees of Novack & Macey to become eligible to participate in the plan.

Eligibility

The Plan requires a waiting period of four consecutive months in which an employee, who has attained age 21, must complete 600 hours of service before the employee is eligible to make elective salary deferrals to the Plan. Accordingly, on the first day of the month following the satisfaction of these eligibility requirements, an employee will be offered the opportunity to begin making elective salary deferrals to the Plan. However, employees are not eligible to share in the contributions of the Partnership until the first day of the month following their second-year employment anniversary.

Effective April 1, 2023, an employee is eligible to make elective salary deferrals to the Plan after completing four consecutive months of employment and attaining age 21.

The Plan includes an automatic enrollment provision. Employees who meet the eligibility requirements are automatically enrolled in the Plan with a default contribution rate of 5%. It is the responsibility of the participant to elect a different percentage or opt out of the Plan if not interested in participating.

Contributions

Participants may make elective salary deferral contributions up to the lesser of 50% of their salary or the Internal Revenue Service (IRS) limitation, to one or a combination of the separate investment options available under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions, as defined in the Internal Revenue Code (IRC).

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

In addition, the Partnership makes discretionary matching contributions to participants into the Plan. The Partnership matching contributions are made as follows:

Staff

The Partnership offers a matching contribution of \$1.00 for each dollar contributed by the staff employee, up to a maximum of 5% of compensation.

Attorneys (Who Are Not Or Were Not An Equity Partner)

The Partnership offers a matching contribution of \$0.50 for each dollar contributed by the attorney, up to a maximum of 5% of compensation.

Former Equity Partners (Who Are Not Retired)

The Partnership offers a matching contribution of \$1.00 for each dollar contributed by the former equity partner, up to a maximum of 3% of compensation.

Equity Partners

Equity partners who elect to participate in the Plan are required to fund their matching contribution. Each equity partner is required to make a matching contribution of \$1.00 for each dollar contributed, up to a maximum of 5% of compensation.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Partnership's contribution, Plan earnings (losses) and expenses. Allocations are based on participant earnings (losses) or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable From Participants

Participants are allowed to borrow up to 50% of their vested account balance, with a minimum loan amount of \$2,000. A participant may have only two loans outstanding from both of the Partnership's retirement plans (the Plan and Armstrong Teasdale Pension Plan) at any time and the balance of the loans cannot exceed \$50,000. Depending on the purpose of the loan, repayment terms may extend up to 10 years. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1%. The loans are repaid through payroll withholdings, including principal and interest.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Vesting

Participants are at all times 100% vested in their contributions, the Partnership's contributions and all earnings thereon.

Payment Of Benefits

Upon retirement, termination, death or disability, a participant may make withdrawals from their vested account. A participant may elect to receive a lump-sum amount equal to the value of their vested account, a partial lump-sum of less than the value of their vested account or an annuity to be paid in installment payments (monthly, quarterly, semi-annually or annually), provided that the participant's account shall be completely distributed no later than the latest time permitted by the Code.

Participant Withdrawals

Active participants who reach age 59-1/2 or experience a qualifying financial hardship may withdraw all or part of their vested accounts. Hardship withdrawals will be approved only if they conform to the Plan's provisions and established IRS safe harbors.

Administrative Expenses

Plan expenses primarily consist of recordkeeping fees. Fees related to administration of notes receivable from participants and benefit payments to participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net change of fair value of investments. Certain expenses of maintaining the Plan are paid directly by the Partnership and are excluded from these financial statements.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions in a number of investment options offered by the Plan.

2. Significant Accounting Policies

Basis Of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements (*Continued*)

Estimates And Assumptions

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 the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation And Investment Income Recognition

Investments are recorded at fair value as of December 31, 2023 and 2022. 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 4 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. Dividend income is recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions Receivable And Credit Loss Policy

As of January 1, 2023, the Plan adopted Accounting Standards Codification Topic 326, *Financial Instruments - Credit Losses*, using a modified-retrospective approach. The standard replaces the previous incurred loss model and requires entities to record an estimate of expected losses on financial assets for the remaining estimated life of the asset. This estimate must include consideration of historical experience, current conditions and reasonable and supportable forecasts. The standard applies to the Plan's Partnership contributions receivable. The adoption did not have a material impact on these financial statements.

The Company has concluded that no allowance for current expected credit losses was necessary at December 31, 2023 and no allowance for doubtful accounts was necessary at December 31, 2022.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan Document.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Payment Of Benefits

Benefits are recorded when paid.

Subsequent Events

Management has evaluated subsequent events through the date which the financial statements were available for issue, which is the date of the Independent Auditors' Report.

3. Certified Financial Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following investment information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments as shown on the statements of net assets available for benefits as of December 31, 2023 and 2022;
- Investment income (loss) as shown in the statement of changes in net assets available for benefits for the years ended December 31, 2023 and 2022;
- Investment information included in the footnotes and on the supplemental schedule of assets held at end of year as of December 31, 2023.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. Fair Value Measurements

The Plan utilizes an established framework for measuring fair value. The framework 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 investments (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the standards are described below:

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

Level 2 Inputs to the valuation methodology include:

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

If the investment has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the investment.

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

The investment'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 observable inputs and minimize the use of unobservable inputs.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Following is a description of the valuation methodologies used for investments measured at fair value:

Mutual Funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust

Valued at the NAV of units of a common/collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. There are no unfunded commitments relating to this investment or any significant restrictions on redemptions. Redemptions can be made on any business day and do not have a redemption notice period.

The common/collective trust held by the Plan files an annual report on Form 5500 as a direct filing entity. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at fair value under all circumstances including the termination of the Plan.

Participant Self-Directed Accounts

Participant self-directed accounts are comprised of mutual funds, common stock, exchange traded funds, equity funds and money market funds, all of which are valued at the daily closing price as reported by the fund, and common stock, which is valued at the closing price reported on the active market on which the individual securities are traded. The mutual funds, exchange traded funds and money market funds held by the Plan are open-end investment funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The investment funds held by the Plan are deemed to be actively traded.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements (Continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023 and 2022:

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 150,083,654	\$ —	\$ —	\$ 150,083,654
Participant self-directed accounts	1,579,448	—	—	1,579,448
Total Assets In The Fair Value Hierarchy	\$ 151,663,102	\$ —	\$ —	151,663,102

Common/collective trust measured at net asset value (a)	2,930,882
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Total Investments At Fair Value	\$ 154,593,984
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	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 119,112,882	\$ —	\$ —	\$ 119,112,882
Participant self-directed accounts	1,515,555	—	—	1,515,555
Total Assets In The Fair Value Hierarchy	\$ 120,628,437	\$ —	\$ —	120,628,437

Common/collective trust measured at net asset value (a)	5,470,252
---	-----------

Total Investments At Fair Value	\$ 126,098,689
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- a) Certain investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of net assets available for benefits

There have been no changes in the valuation methodologies used at December 31, 2023 or 2022.

5. Risks And Uncertainties

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.

6. Tax Status Of Plan

The Plan obtained its latest determination letter on June 30, 2020, in which the IRS stated that the Plan, as designed, met the applicable requirements of the Code. The Plan has been amended since the date of the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and is currently being operated in compliance with the applicable requirements of the Code. Therefore, the Plan Administrator believes that the Plan, as amended is qualified, and the related trust is tax-exempt as of the financial statement date.

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 (or asset) 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.

7. Party In Interest Transactions

Plan investments are shares of mutual funds and a common/collective trust managed by the Trustee as defined by the Plan and, therefore, these transactions qualify as allowable party in interest transactions. The Plan also has notes receivable from participants which are allowable party in interest transactions under ERISA.

8. Plan Termination

Although it has not expressed any intent to do so, the Partnership has the right under the Plan to discontinue its contributions any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the rights of participants to benefits will remain 100% vested.

Supplemental Schedule

ARMSTRONG TEASDALE 401(k) PLAN

E.I.N.: 43-1274026 PLAN NUMBER: 334 SCHEDULE OF ASSETS HELD AT END OF YEAR December 31, 2023

Description	Fair Value
The Vanguard Group	
Mutual Funds *	
Vanguard Balanced Index Fund Admiral Shares	\$ 1,975,941
Vanguard Cash Reserves Federal MM Fund Admiral Shares	4,593,229
Vanguard Emerging Markets Stock Index Fund Admiral Shares	1,317,288
Vanguard Global Equity Fund	2,658,174
Vanguard GNMA Fund Admiral Shares	618,525
Vanguard Health Care Fund Admiral Shares	4,770,326
Vanguard High-Yield Corporate Fund Admiral Shares	990,317
Vanguard Institutional Index Fund Institutional Shares	23,362,611
Vanguard International Growth Fund Admiral Shares	6,355,193
Vanguard International Value Fund	2,516,086
Vanguard Mid-Cap Index Fund Institutional Shares	5,210,774
Vanguard PRIMECAP Fund Admiral Shares	10,576,530
Vanguard Small-Cap Index Fund Institutional Shares	5,159,836
Vanguard Small-Cap Value Index Fund Admiral	2,964,684
Vanguard Target Retirement 2020 Fund	3,367,008
Vanguard Target Retirement 2025 Fund	5,155,041
Vanguard Target Retirement 2030 Fund	4,935,485
Vanguard Target Retirement 2035 Fund	4,702,415
Vanguard Target Retirement 2040 Fund	5,852,095
Vanguard Target Retirement 2045 Fund	6,750,401
Vanguard Target Retirement 2050 Fund	6,449,113
Vanguard Target Retirement 2055 Fund	2,820,249
Vanguard Target Retirement 2060 Fund	783,812
Vanguard Target Retirement 2065 Fund	450,305
Vanguard Target Retirement 2070 Fund	26,439
Vanguard Target Retirement Income	1,390,735
Vanguard Total Bond Market Index Institutional Shares	8,240,927
Vanguard Total International Bond Index Fund Admiral Shares	170,375
Vanguard U.S. Growth Fund Admiral Shares	6,476,868
Vanguard Wellesley Income Fund Admiral Shares	1,138,982
Vanguard Wellington Fund Admiral Shares	9,009,415
Vanguard Windsor Fund Admiral Shares	9,294,475
Total Mutual Funds	150,083,654
Common/Collective Trust *	
Vanguard Retirement Savings Trust III	2,930,882
Participant Self-Directed Accounts	1,579,448
Total Investments	154,593,984
Participant Notes Receivable * (Maturing At Various Dates Through June 2032, With Interest Rates Ranging From 4.25% To 9.50%)	551,687
	\$ 155,145,671

* Party in interest, as defined by ERISA.

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4i.

ARMSTRONG TEASDALE
401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2023

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Independent Auditors' Report

Administrative Committee
Armstrong Teasdale 401(k) Plan
St. Louis, Missouri

Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit For The 2023 Financial Statements

We have performed an audit of the 2023 financial statements of Armstrong Teasdale 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the 2023 financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2023 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion On The 2023 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities For The Audit Of The 2023 Financial Statements section

- the amounts and disclosures in the accompanying 2023 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis For Opinion On The 2023 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities For The Audit Of The 2023 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities Of Management For The 2023 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities For The Audit Of The 2023 Financial Statements

Except as described in the Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the 2023 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, 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 the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2023 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter

Supplemental Schedule Required By ERISA

The supplemental schedule of assets held at end of year as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 auditing standards generally accepted in the United States of America. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditors' Report On The 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report, dated June 30, 2023, indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2022 supplemental schedule, other than the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

RubinBrown LLP

September 19, 2024

ARMSTRONG TEASDALE 401(k) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2023	2022
Investments - At Fair Value		
Mutual Funds	\$ 150,083,654	\$ 119,112,882
Common/Collective Trusts	2,930,882	5,470,252
Self directed brokerage accounts	1,579,448	1,515,555
Total Investments	154,593,984	126,098,689
Receivables		
Notes receivable from participants	551,687	629,703
Partnership contributions	2,378,586	2,283,530
Participant contributions	436,188	343,790
Total Receivables	3,366,461	3,257,023
Net Assets Available For Benefits	\$ 157,960,445	\$ 129,355,712

ARMSTRONG TEASDALE 401(k) PLAN

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

	For The Years Ended December 31,	
	2023	2022
Additions To Net Assets Attributed To:		
Contributions		
Partnership	\$ 2,384,625	\$ 2,283,530
Participant	7,396,453	6,408,379
Rollover	3,181,159	1,922,893
Total Contributions	12,962,237	10,614,802
Deductions From Net Assets Attributed To:		
Participant withdrawals	6,783,259	14,122,263
Administrative expenses	90,996	78,261
Total Deductions	6,874,255	14,200,524
Investment Income (Loss)		
Interest and dividends	5,385,116	6,044,825
Net change in fair value of investments	17,097,832	(29,816,395)
Total Investment Income (Loss)	22,482,948	(23,771,570)
Interest Income On Notes Receivable From Participants	33,803	29,851
Net Increase (Decrease) In Net Assets Available For Benefits	28,604,733	(27,327,441)
Net Assets Available For Benefits - Beginning Of Year	129,355,712	156,683,153
Net Assets Available For Benefits - End Of Year	\$ 157,960,445	\$ 129,355,712

ARMSTRONG TEASDALE 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 And 2022

1. Description Of The Plan

The following description of the Armstrong Teasdale 401(k) Plan (the Plan) is provided for financial statement purposes only. Participants should refer to the Plan Document for more complete information.

General

The Plan, which was established January 1, 1994, and most recently restated effective January 1, 2021, is a defined contribution plan covering all eligible employees, including certain self-employed individuals and professional corporations of Armstrong Teasdale LLP (the Partnership), a Missouri partnership. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was amended effective April 1, 2023 to allow the employees of Novack & Macey to become eligible to participate in the plan.

Eligibility

The Plan requires a waiting period of four consecutive months in which an employee, who has attained age 21, must complete 600 hours of service before the employee is eligible to make elective salary deferrals to the Plan. Accordingly, on the first day of the month following the satisfaction of these eligibility requirements, an employee will be offered the opportunity to begin making elective salary deferrals to the Plan. However, employees are not eligible to share in the contributions of the Partnership until the first day of the month following their second-year employment anniversary.

Effective April 1, 2023, an employee is eligible to make elective salary deferrals to the Plan after completing four consecutive months of employment and attaining age 21.

The Plan includes an automatic enrollment provision. Employees who meet the eligibility requirements are automatically enrolled in the Plan with a default contribution rate of 5%. It is the responsibility of the participant to elect a different percentage or opt out of the Plan if not interested in participating.

Contributions

Participants may make elective salary deferral contributions up to the lesser of 50% of their salary or the Internal Revenue Service (IRS) limitation, to one or a combination of the separate investment options available under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions, as defined in the Internal Revenue Code (IRC).

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

In addition, the Partnership makes discretionary matching contributions to participants into the Plan. The Partnership matching contributions are made as follows:

Staff

The Partnership offers a matching contribution of \$1.00 for each dollar contributed by the staff employee, up to a maximum of 5% of compensation.

Attorneys (Who Are Not Or Were Not An Equity Partner)

The Partnership offers a matching contribution of \$0.50 for each dollar contributed by the attorney, up to a maximum of 5% of compensation.

Former Equity Partners (Who Are Not Retired)

The Partnership offers a matching contribution of \$1.00 for each dollar contributed by the former equity partner, up to a maximum of 3% of compensation.

Equity Partners

Equity partners who elect to participate in the Plan are required to fund their matching contribution. Each equity partner is required to make a matching contribution of \$1.00 for each dollar contributed, up to a maximum of 5% of compensation.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Partnership's contribution, Plan earnings (losses) and expenses. Allocations are based on participant earnings (losses) or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable From Participants

Participants are allowed to borrow up to 50% of their vested account balance, with a minimum loan amount of \$2,000. A participant may have only two loans outstanding from both of the Partnership's retirement plans (the Plan and Armstrong Teasdale Pension Plan) at any time and the balance of the loans cannot exceed \$50,000. Depending on the purpose of the loan, repayment terms may extend up to 10 years. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1%. The loans are repaid through payroll withholdings, including principal and interest.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Vesting

Participants are at all times 100% vested in their contributions, the Partnership's contributions and all earnings thereon.

Payment Of Benefits

Upon retirement, termination, death or disability, a participant may make withdrawals from their vested account. A participant may elect to receive a lump-sum amount equal to the value of their vested account, a partial lump-sum of less than the value of their vested account or an annuity to be paid in installment payments (monthly, quarterly, semi-annually or annually), provided that the participant's account shall be completely distributed no later than the latest time permitted by the Code.

Participant Withdrawals

Active participants who reach age 59-1/2 or experience a qualifying financial hardship may withdraw all or part of their vested accounts. Hardship withdrawals will be approved only if they conform to the Plan's provisions and established IRS safe harbors.

Administrative Expenses

Plan expenses primarily consist of recordkeeping fees. Fees related to administration of notes receivable from participants and benefit payments to participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net change of fair value of investments. Certain expenses of maintaining the Plan are paid directly by the Partnership and are excluded from these financial statements.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions in a number of investment options offered by the Plan.

2. Significant Accounting Policies

Basis Of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements (*Continued*)

Estimates And Assumptions

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 the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation And Investment Income Recognition

Investments are recorded at fair value as of December 31, 2023 and 2022. 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 4 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. Dividend income is recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions Receivable And Credit Loss Policy

As of January 1, 2023, the Plan adopted Accounting Standards Codification Topic 326, *Financial Instruments - Credit Losses*, using a modified-retrospective approach. The standard replaces the previous incurred loss model and requires entities to record an estimate of expected losses on financial assets for the remaining estimated life of the asset. This estimate must include consideration of historical experience, current conditions and reasonable and supportable forecasts. The standard applies to the Plan's Partnership contributions receivable. The adoption did not have a material impact on these financial statements.

The Company has concluded that no allowance for current expected credit losses was necessary at December 31, 2023 and no allowance for doubtful accounts was necessary at December 31, 2022.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan Document.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Payment Of Benefits

Benefits are recorded when paid.

Subsequent Events

Management has evaluated subsequent events through the date which the financial statements were available for issue, which is the date of the Independent Auditors' Report.

3. Certified Financial Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following investment information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments as shown on the statements of net assets available for benefits as of December 31, 2023 and 2022;
- Investment income (loss) as shown in the statement of changes in net assets available for benefits for the years ended December 31, 2023 and 2022;
- Investment information included in the footnotes and on the supplemental schedule of assets held at end of year as of December 31, 2023.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. Fair Value Measurements

The Plan utilizes an established framework for measuring fair value. The framework 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 investments (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the standards are described below:

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

Level 2 Inputs to the valuation methodology include:

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

If the investment has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the investment.

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

The investment'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 observable inputs and minimize the use of unobservable inputs.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements *(Continued)*

Following is a description of the valuation methodologies used for investments measured at fair value:

Mutual Funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust

Valued at the NAV of units of a common/collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. There are no unfunded commitments relating to this investment or any significant restrictions on redemptions. Redemptions can be made on any business day and do not have a redemption notice period.

The common/collective trust held by the Plan files an annual report on Form 5500 as a direct filing entity. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at fair value under all circumstances including the termination of the Plan.

Participant Self-Directed Accounts

Participant self-directed accounts are comprised of mutual funds, common stock, exchange traded funds, equity funds and money market funds, all of which are valued at the daily closing price as reported by the fund, and common stock, which is valued at the closing price reported on the active market on which the individual securities are traded. The mutual funds, exchange traded funds and money market funds held by the Plan are open-end investment funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The investment funds held by the Plan are deemed to be actively traded.

ARMSTRONG TEASDALE 401(k) PLAN

Notes To Financial Statements (Continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023 and 2022:

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 150,083,654	\$ —	\$ —	\$ 150,083,654
Participant self-directed accounts	1,579,448	—	—	1,579,448
Total Assets In The Fair Value Hierarchy	\$ 151,663,102	\$ —	\$ —	151,663,102

Common/collective trust measured at net asset value (a)	2,930,882
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Total Investments At Fair Value	\$ 154,593,984
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	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 119,112,882	\$ —	\$ —	\$ 119,112,882
Participant self-directed accounts	1,515,555	—	—	1,515,555
Total Assets In The Fair Value Hierarchy	\$ 120,628,437	\$ —	\$ —	120,628,437

Common/collective trust measured at net asset value (a)	5,470,252
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Total Investments At Fair Value	\$ 126,098,689
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- a) Certain investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of net assets available for benefits

There have been no changes in the valuation methodologies used at December 31, 2023 or 2022.

5. Risks And Uncertainties

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.

6. Tax Status Of Plan

The Plan obtained its latest determination letter on June 30, 2020, in which the IRS stated that the Plan, as designed, met the applicable requirements of the Code. The Plan has been amended since the date of the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and is currently being operated in compliance with the applicable requirements of the Code. Therefore, the Plan Administrator believes that the Plan, as amended is qualified, and the related trust is tax-exempt as of the financial statement date.

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 (or asset) 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.

7. Party In Interest Transactions

Plan investments are shares of mutual funds and a common/collective trust managed by the Trustee as defined by the Plan and, therefore, these transactions qualify as allowable party in interest transactions. The Plan also has notes receivable from participants which are allowable party in interest transactions under ERISA.

8. Plan Termination

Although it has not expressed any intent to do so, the Partnership has the right under the Plan to discontinue its contributions any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the rights of participants to benefits will remain 100% vested.

Supplemental Schedule

ARMSTRONG TEASDALE 401(k) PLAN

E.I.N.: 43-1274026 PLAN NUMBER: 334 SCHEDULE OF ASSETS HELD AT END OF YEAR December 31, 2023

Description	Fair Value
The Vanguard Group	
Mutual Funds *	
Vanguard Balanced Index Fund Admiral Shares	\$ 1,975,941
Vanguard Cash Reserves Federal MM Fund Admiral Shares	4,593,229
Vanguard Emerging Markets Stock Index Fund Admiral Shares	1,317,288
Vanguard Global Equity Fund	2,658,174
Vanguard GNMA Fund Admiral Shares	618,525
Vanguard Health Care Fund Admiral Shares	4,770,326
Vanguard High-Yield Corporate Fund Admiral Shares	990,317
Vanguard Institutional Index Fund Institutional Shares	23,362,611
Vanguard International Growth Fund Admiral Shares	6,355,193
Vanguard International Value Fund	2,516,086
Vanguard Mid-Cap Index Fund Institutional Shares	5,210,774
Vanguard PRIMECAP Fund Admiral Shares	10,576,530
Vanguard Small-Cap Index Fund Institutional Shares	5,159,836
Vanguard Small-Cap Value Index Fund Admiral	2,964,684
Vanguard Target Retirement 2020 Fund	3,367,008
Vanguard Target Retirement 2025 Fund	5,155,041
Vanguard Target Retirement 2030 Fund	4,935,485
Vanguard Target Retirement 2035 Fund	4,702,415
Vanguard Target Retirement 2040 Fund	5,852,095
Vanguard Target Retirement 2045 Fund	6,750,401
Vanguard Target Retirement 2050 Fund	6,449,113
Vanguard Target Retirement 2055 Fund	2,820,249
Vanguard Target Retirement 2060 Fund	783,812
Vanguard Target Retirement 2065 Fund	450,305
Vanguard Target Retirement 2070 Fund	26,439
Vanguard Target Retirement Income	1,390,735
Vanguard Total Bond Market Index Institutional Shares	8,240,927
Vanguard Total International Bond Index Fund Admiral Shares	170,375
Vanguard U.S. Growth Fund Admiral Shares	6,476,868
Vanguard Wellesley Income Fund Admiral Shares	1,138,982
Vanguard Wellington Fund Admiral Shares	9,009,415
Vanguard Windsor Fund Admiral Shares	9,294,475
Total Mutual Funds	150,083,654
Common/Collective Trust *	
Vanguard Retirement Savings Trust III	2,930,882
Participant Self-Directed Accounts	1,579,448
Total Investments	154,593,984
Participant Notes Receivable * (Maturing At Various Dates Through June 2032, With Interest Rates Ranging From 4.25% To 9.50%)	551,687
	\$ 155,145,671

* Party in interest, as defined by ERISA.

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4i.