

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 LINESTAR INTEGRITY SERVICES, LLC 401 (K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/01/2010
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) LINESTAR INTEGRITY SERVICES, LLC 9720 CYPRESSWOOD DR STE 360 HOUSTON, TX 77070
2b	Employer Identification Number (EIN) 82-1780122
2c	Plan Sponsor's telephone number 281-352-6889
2d	Business code (see instructions) 237990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2024	LATISHA MOORE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/03/2025	LATISHA MOORE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 234
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 169 6a(2) 167 6b 0 6c 32 6d 199 6e 0 6f 199 6g(1) 143 6g(2) 116 6h 3
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:

3H 2A 2E 2F 2G 2J 2K 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
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan LINESTAR INTEGRITY SERVICES, LLC 401 (K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LINESTAR INTEGRITY SERVICES, LLC	D Employer Identification Number (EIN) 82-1780122	

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

(a) Name of insurance carrier
STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	1050117	21	01/01/2023	12/31/2023

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b****179297****c** Additions: (1) Contributions deposited during the year**7c(1)****26463**

(2) Dividends and credits

7c(2)**0**

(3) Interest credited during the year

7c(3)**4881**

(4) Transferred from separate account.....

7c(4)**2517**

(5) Other (specify below)

7c(5)**2838**

(6) Total additions.....

7c(6)**36699****d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****215996****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)**14803**

(2) Administration charge made by carrier

7e(2)**6966**

(3) Transferred to separate account.....

7e(3)**36578**

(4) Other (specify below)

7e(4)**36**

(5) Total deductions.....

7e(5)**58383****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f****157613**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	0
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 LINESTAR INTEGRITY SERVICES, LLC 401 (K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LINESTAR INTEGRITY SERVICES, LLC	D Employer Identification Number (EIN) 82-1780122

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

X

YesNo
- b

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

(b)

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b)

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

(b)

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	26156	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

AMERITAS INVESTMENT CORP

47-0663374

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	21058	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 LINESTAR INTEGRITY SERVICES, LLC 401 (K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 LINESTAR INTEGRITY SERVICES, LLC	D Employer Identification Number (EIN) 82-1780122	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	38086	45547
(2) Participant contributions	1b(2)	39443	18214
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	174713	99051
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	8760186	7229405
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	179297	157613
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	9191725	7549830
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	9191725	7549830

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)	387098	
(B) Participants	2a(1)(B)	740533	
(C) Others (including rollovers)	2a(1)(C)	113545	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1241176
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	9913	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9913
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	180191	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		180191
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1214434
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		2645714

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1106653	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1106653
f Corrective distributions (see instructions)	2f		6016
g Certain deemed distributions of participant loans (see instructions)	2g		41064
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	825	
(3) Recordkeeping fees.....	2i(3)	25331	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	22069	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		48225
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1201958

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1443756
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		3085651

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: **MELTON & MELTON, LLP**

(2) EIN: **74-1550819**

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.)	☒	☐	751704
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?	☐	☒	
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)
WHITELY OLIVER 401(K) PLAN	85-1273779	001
TUCKER CONSTRUCTION 401(K) PLAN	73-1289829	001

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.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan LINESTAR INTEGRITY SERVICES, LLC 401 (K) PLAN	B Three-digit plan number (PN) 001	
C Plan sponsor's name as shown on line 2a of Form 5500 LINESTAR INTEGRITY SERVICES, LLC	D Employer Identification Number (EIN) 82-1780122	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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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)	6a
b Enter the amount contributed by the employer to the plan for this plan year	6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c
If you completed line 6c, skip lines 8 and 9.	
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes ☐ No ☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes ☐ No ☐ N/A

Part III	Amendments
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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?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☒ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702438A</u> .	

LINESTAR INTEGRITY SERVICES, LLC
401 (k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF
DECEMBER 31, 2023 AND 2022
AND INDEPENDENT AUDITOR'S REPORT



MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

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MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
LineStar Integrity Services, LLC 401 (k) Plan

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

We have performed audits of the financial statements of LineStar Integrity Services, LLC 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 statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying 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 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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2023, and schedule H, line 4a – schedule of delinquent participant contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Houston, Texas
January 30, 2025

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Investments, at fair value	\$ 7,229,405	\$ 8,760,186
Investment, at contract value	<u>157,613</u>	<u>179,297</u>
Receivables:		
Employer contributions	45,547	38,086
Participant contributions	18,214	39,443
Notes receivable from participants	<u>99,051</u>	<u>174,713</u>
Total receivables	<u>162,812</u>	<u>252,242</u>
Net assets available for benefits	<u>\$ 7,549,830</u>	<u>\$ 9,191,725</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2023

Investment income:	
Interest and dividends	\$ 180,191
Net appreciation in fair value of investments	<u>1,214,434</u>
	<u>1,394,625</u>
 Interest income on notes receivable from participants	 <u>9,913</u>
 Contributions:	
Participant	740,533
Employer	387,098
Rollover	<u>113,545</u>
	<u>1,241,176</u>
 Benefits paid to participants	 (1,153,733)
Administrative expenses	<u>(48,225)</u>
	<u>(1,201,958)</u>
 Change in net assets available for benefits	 1,443,756
 Plan transfer out	 (3,085,651)
 Net assets available for benefits at:	
Beginning of year	<u>9,191,725</u>
 End of year	 <u>\$ 7,549,830</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of LineStar Integrity Services, LLC 401 (k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Plan Administration

Fidelity Management Trust Company (“Fidelity”) is the trustee of the Plan and the recordkeeper is Fidelity Workplace Services.

General

The Plan is a defined contribution plan covering all eligible employees of LineStar Integrity Services, LLC, the plan sponsor and participating employers LineStar Services, Inc., EverLine Tech Ops, LLC, EverLine Compliance, LLC, and EverLine Compliance CA (collectively, the “Company”).

In 2023, approximately \$1,611,000 was transferred out of the Plan to the Whitely Oliver 401(k) Plan and \$1,475,000 was transferred to the Tucker Construction 401(k) Plan as a result of affiliated entities sold to third parties in 2022.

Employees are eligible to participate in the Plan after thirty days of service and attainment of age 18 and entry dates for participation into the Plan are on the first day of each month coinciding with or following meeting the eligibility requirements.

Contributions

Participants may elect to make pre-tax and/or Roth salary deferral contributions to the Plan up to the maximum allowed under the appropriate sections of the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The Plan allows rollover contributions from other qualified retirement plans.

The Company is required to contribute a safe harbor matching contribution. Safe harbor matching contributions are made on behalf of participants in an amount equal to 100% of the amount of the eligible participants’ elective deferrals that do not exceed 4% of the participants’ eligible compensation on a plan-year basis.

The Company may also elect to make discretionary profit sharing contributions to the Plan. No discretionary profit sharing contributions were made to the Plan in 2023.

The Plan is participant directed. Participants may change their investment options and contribution amounts at any time.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contributions, safe harbor matching contributions, and discretionary profit sharing contributions as well as allocations of earnings, including realized and unrealized gains and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's earnings, account balances, or specified participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their salary deferral contributions and the Company's safe harbor matching contributions, and earnings and losses allocated thereon. Vesting in the Company's discretionary profit sharing contributions and earnings and losses attributable, thereon, are based on the participant's years of service. A participant will be credited with a year of service for each plan year during which the participant earns credit for 1,000 hours of service. Participants are 20% vested after two years of service and vest an additional 20% each year thereafter, becoming 100% vested after six years of service.

Forfeitures

Forfeitures of nonvested Company contributions shall be used to reduce Company contributions or to pay Plan expenses. The forfeitures balance at December 31, 2023 and 2022 was \$24,714 and \$28,405, respectively. During the year ended December 31, 2023, \$6,125 of forfeitures were used to pay Plan expenses.

Payments of Benefits

A participant is immediately vested upon death, retirement, or termination of employment due to total and permanent disability. Normal retirement age under the Plan is 65. Upon death, retirement, disability, or termination of employment, the vested funds in the participant's account are available to be distributed in a lump-sum payment. The Plan also allows hardship and in-service withdrawals.

Notes Receivable from Participants

Plan participants may borrow from their account a minimum of \$1,000 up to maximum of the lesser of \$50,000 or 50% of their vested balance in the Plan. Notes are repaid in level installments for periods ranging up to five years, or longer for the purchase of a primary residence. The loans bear interest at reasonable rates and are secured by the participant's vested account to the extent of the principal amount of the loan plus accrued interest. Participants may only have one loan outstanding at any time. The Plan allows loan payments to continue to be made to the Plan after a participant terminates employment with the Company.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, participants would become 100% vested and receive benefits based on their account balances accumulated to the date of termination of the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments

Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value (see Note 4). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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 incurred. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Contributions

Contributions from Plan participants and the Company safe harbor matching contributions are recorded in the plan year in which the participant contributions are withheld from compensation.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements. Fees related to notes receivable from participants and certain transactions are charged directly to the participant's account and are included in administrative expenses. Other investment-related expenses are included in net appreciation in fair value of investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

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

NOTE 3 - FAIR VALUE MEASUREMENTS

Various inputs are used in determining the fair value of the Plan's investments. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy, including the types of Plan investments that fall under each category and the valuation methodologies used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

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 SEC. 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.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices that are in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable inputs (i.e., projections, estimates, interpretations, etc.) that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 inputs and methodologies used for valuing securities are not an indication of the risk associated with investing in those securities. There have been no changes in the methodologies used at December 31, 2023 or 2022.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

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:

<u>Description</u>	<u>2023</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$7,229,405</u>			<u>\$7,229,405</u>
Total investments at fair value	<u>\$7,229,405</u>			<u>\$7,229,405</u>

<u>Description</u>	<u>2022</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$8,760,186</u>			<u>\$8,760,186</u>
Total investments at fair value	<u>\$8,760,186</u>			<u>\$8,760,186</u>

NOTE 4 - CONTRACT VALUE INVESTMENT

The Plan has a fully benefit-responsive investment contract, the Standard Stable Asset Fund II, with Standard Insurance Company (Standard). Contributions for the fully benefit-responsive investment contracts are held and backed by the general accounts of Standard. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to these investment contracts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the participants. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Company or other Company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring. The fully benefit-responsive investment contract does not permit Standard to terminate the agreement prior to the scheduled maturity date.

The contract value of the fully benefit-responsive investment contract as of December 31, 2023 and 2022 was \$157,613 and \$179,297 respectively. The crediting interest rate is determined by Standard and communicated to the Plan semi-annually. Standard's minimum crediting interest rate is one percent.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 5 - INFORMATION CERTIFIED

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity, the trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reflected in the accompanying statements of net assets available for benefits as of December 31, 2023 and 2022, and the schedule H, line 4i - schedule of assets (held at end of year) as of December 31, 2023, and the related investment activity and interest income on notes receivable from participants reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2023.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity or entities affiliated with Fidelity. Fidelity is the trustee of the Plan and, therefore, qualifies as a party in interest as defined under ERISA guidelines. Notes receivable from participants also qualify as party-in-interest transactions. These transactions are covered by an exemption from the prohibited transaction provisions.

NOTE 7 - INCOME TAX STATUS

The Plan has adopted a non-standardized pre-approved plan, which obtained its latest opinion letter dated June 30, 2020, in which the Internal Revenue Service (IRS) stated that the prototype document satisfies the applicable provisions of the IRC. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, contributions to the Plan and earnings from its assets are not currently taxable to the Plan or its participants.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan to determine if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 - RISKS AND UNCERTAINTIES

The Plan provides for various investments. In general, such investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 9 - DELINQUENT CONTRIBUTIONS

During 2023, 2022, 2021 and 2020, there were delays by the Company in submitting participant contributions and loan repayments to the Plan totaling \$160,114, \$47,482, \$530,275 and \$13,533, respectively. The Company compensated the affected participants for lost earnings resulting from the 2021 and 2020 delinquent contributions in 2023. The Company intends to compensate the affected participants for any lost earnings resulting from the 2022 and 2023 delinquent contributions in 2024.

NOTE 10 - FIDELITY BOND

The Plan was not covered by an appropriate fidelity bond from October 21, 2023 through October 24, 2024, and was therefore not in compliance with ERISA requirements.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 30, 2025, the date the financial statements were available to be issued.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

EIN: 82-1780122 PLAN #001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
Mutual Funds:				
	Allspring Global	Special Mid Cap Value Fund R6	**	\$ 45,073
	Allspring Global	Special Small Cap Value Fund R6	**	38,938
	American Century	Ultra Fund R6	**	182,618
	American Funds	American Mutual Fund R6	**	193,980
	American Funds	2010 Target Date Retirement Fund R6	**	42,161
	American Funds	2020 Target Date Retirement Fund R6	**	315,024
	American Funds	2025 Target Date Retirement Fund R6	**	250,010
	American Funds	2030 Target Date Retirement Fund R6	**	248,542
	American Funds	2035 Target Date Retirement Fund R6	**	1,843,967
	American Funds	2040 Target Date Retirement Fund R6	**	95,396
	American Funds	2045 Target Date Retirement Fund R6	**	88,295
	American Funds	2050 Target Date Retirement Fund R6	**	877,637
	American Funds	2055 Target Date Retirement Fund R6	**	763,093
	American Funds	2060 Target Date Retirement Fund R6	**	6,073
	American Funds	2065 Target Date Retirement Fund R6	**	12,601
	Cohen & Steers	Realty Shares Fund Class Z	**	30,123
	Columbia	Emerging Markets Fund Institutional 3	**	63,998
*	Fidelity	500 Index	**	837,657
*	Fidelity	Blue Chip Growth K6	**	267,321
*	Fidelity	Global ex U.S. Index	**	39,907
*	Fidelity	Government Money Market Fund Class K6	**	1,564
*	Fidelity	Inflation-Protected Bond Index	**	19,355
*	Fidelity	International Capital Appreciation K6	**	151,715
*	Fidelity	Mid Cap Index	**	147,209
*	Fidelity	Small Cap Index	**	290,983
*	Fidelity	Small Cap Growth K6	**	132,401
*	Fidelity	Total Bond K6	**	124,585
*	Fidelity	U.S. Bond Index	**	35,889
	JP Morgan	Government Bond Fund Class R6	**	14,204
	MFS	Mid Cap Growth Fund R6	**	4,801
	Putnam	Large Cap Value Fund Class R6	**	64,285
				7,229,405

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)
December 31, 2023

<u>(a)</u>	<u>(b)</u> Identity of Issue, Borrower, Lessor, or Similar Party	<u>(c)</u> Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	<u>(d)</u> Cost	<u>(e)</u> Current Value
Guaranteed Investment Account:				
	Standard Insurance Company	Stable Asset Fund II	**	\$ <u>157,613</u>
*	Participant Loans	3.25% - 9.50%	0	<u>99,051</u>
				<u>\$ 7,486,069</u>

* A party in interest as defined by ERISA.

** Cost omitted for participant-directed investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2023

Participant Contributions Transferred Late to the Plan	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions			
Check here if late participant loan repayments are included: <u> X </u>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Pending Correction in VFCP	
<u>\$ 751,404</u>	<u>\$ 207,596</u>	<u>\$ 543,808</u>		

LINESTAR INTEGRITY SERVICES, LLC
401 (k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF
DECEMBER 31, 2023 AND 2022
AND INDEPENDENT AUDITOR'S REPORT



MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

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MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
LineStar Integrity Services, LLC 401 (k) Plan

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

We have performed audits of the financial statements of LineStar Integrity Services, LLC 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 statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying 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 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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2023, and schedule H, line 4a – schedule of delinquent participant contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Houston, Texas
January 30, 2025

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Investments, at fair value	\$ 7,229,405	\$ 8,760,186
Investment, at contract value	<u>157,613</u>	<u>179,297</u>
Receivables:		
Employer contributions	45,547	38,086
Participant contributions	18,214	39,443
Notes receivable from participants	<u>99,051</u>	<u>174,713</u>
Total receivables	<u>162,812</u>	<u>252,242</u>
Net assets available for benefits	<u>\$ 7,549,830</u>	<u>\$ 9,191,725</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2023

Investment income:	
Interest and dividends	\$ 180,191
Net appreciation in fair value of investments	<u>1,214,434</u>
	<u>1,394,625</u>
 Interest income on notes receivable from participants	 <u>9,913</u>
 Contributions:	
Participant	740,533
Employer	387,098
Rollover	<u>113,545</u>
	<u>1,241,176</u>
 Benefits paid to participants	 (1,153,733)
Administrative expenses	<u>(48,225)</u>
	<u>(1,201,958)</u>
 Change in net assets available for benefits	 1,443,756
 Plan transfer out	 (3,085,651)
 Net assets available for benefits at:	
Beginning of year	<u>9,191,725</u>
 End of year	 <u>\$ 7,549,830</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of LineStar Integrity Services, LLC 401 (k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Plan Administration

Fidelity Management Trust Company (“Fidelity”) is the trustee of the Plan and the recordkeeper is Fidelity Workplace Services.

General

The Plan is a defined contribution plan covering all eligible employees of LineStar Integrity Services, LLC, the plan sponsor and participating employers LineStar Services, Inc., EverLine Tech Ops, LLC, EverLine Compliance, LLC, and EverLine Compliance CA (collectively, the “Company”).

In 2023, approximately \$1,611,000 was transferred out of the Plan to the Whitely Oliver 401(k) Plan and \$1,475,000 was transferred to the Tucker Construction 401(k) Plan as a result of affiliated entities sold to third parties in 2022.

Employees are eligible to participate in the Plan after thirty days of service and attainment of age 18 and entry dates for participation into the Plan are on the first day of each month coinciding with or following meeting the eligibility requirements.

Contributions

Participants may elect to make pre-tax and/or Roth salary deferral contributions to the Plan up to the maximum allowed under the appropriate sections of the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The Plan allows rollover contributions from other qualified retirement plans.

The Company is required to contribute a safe harbor matching contribution. Safe harbor matching contributions are made on behalf of participants in an amount equal to 100% of the amount of the eligible participants’ elective deferrals that do not exceed 4% of the participants’ eligible compensation on a plan-year basis.

The Company may also elect to make discretionary profit sharing contributions to the Plan. No discretionary profit sharing contributions were made to the Plan in 2023.

The Plan is participant directed. Participants may change their investment options and contribution amounts at any time.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contributions, safe harbor matching contributions, and discretionary profit sharing contributions as well as allocations of earnings, including realized and unrealized gains and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's earnings, account balances, or specified participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their salary deferral contributions and the Company's safe harbor matching contributions, and earnings and losses allocated thereon. Vesting in the Company's discretionary profit sharing contributions and earnings and losses attributable, thereon, are based on the participant's years of service. A participant will be credited with a year of service for each plan year during which the participant earns credit for 1,000 hours of service. Participants are 20% vested after two years of service and vest an additional 20% each year thereafter, becoming 100% vested after six years of service.

Forfeitures

Forfeitures of nonvested Company contributions shall be used to reduce Company contributions or to pay Plan expenses. The forfeitures balance at December 31, 2023 and 2022 was \$24,714 and \$28,405, respectively. During the year ended December 31, 2023, \$6,125 of forfeitures were used to pay Plan expenses.

Payments of Benefits

A participant is immediately vested upon death, retirement, or termination of employment due to total and permanent disability. Normal retirement age under the Plan is 65. Upon death, retirement, disability, or termination of employment, the vested funds in the participant's account are available to be distributed in a lump-sum payment. The Plan also allows hardship and in-service withdrawals.

Notes Receivable from Participants

Plan participants may borrow from their account a minimum of \$1,000 up to maximum of the lesser of \$50,000 or 50% of their vested balance in the Plan. Notes are repaid in level installments for periods ranging up to five years, or longer for the purchase of a primary residence. The loans bear interest at reasonable rates and are secured by the participant's vested account to the extent of the principal amount of the loan plus accrued interest. Participants may only have one loan outstanding at any time. The Plan allows loan payments to continue to be made to the Plan after a participant terminates employment with the Company.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, participants would become 100% vested and receive benefits based on their account balances accumulated to the date of termination of the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments

Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value (see Note 4). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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 incurred. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Contributions

Contributions from Plan participants and the Company safe harbor matching contributions are recorded in the plan year in which the participant contributions are withheld from compensation.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements. Fees related to notes receivable from participants and certain transactions are charged directly to the participant's account and are included in administrative expenses. Other investment-related expenses are included in net appreciation in fair value of investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

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

NOTE 3 - FAIR VALUE MEASUREMENTS

Various inputs are used in determining the fair value of the Plan's investments. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy, including the types of Plan investments that fall under each category and the valuation methodologies used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

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 SEC. 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.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices that are in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable inputs (i.e., projections, estimates, interpretations, etc.) that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 inputs and methodologies used for valuing securities are not an indication of the risk associated with investing in those securities. There have been no changes in the methodologies used at December 31, 2023 or 2022.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

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:

<u>Description</u>	<u>2023</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$7,229,405</u>			<u>\$7,229,405</u>
Total investments at fair value	<u>\$7,229,405</u>			<u>\$7,229,405</u>

<u>Description</u>	<u>2022</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$8,760,186</u>			<u>\$8,760,186</u>
Total investments at fair value	<u>\$8,760,186</u>			<u>\$8,760,186</u>

NOTE 4 - CONTRACT VALUE INVESTMENT

The Plan has a fully benefit-responsive investment contract, the Standard Stable Asset Fund II, with Standard Insurance Company (Standard). Contributions for the fully benefit-responsive investment contracts are held and backed by the general accounts of Standard. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to these investment contracts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the participants. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Company or other Company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring. The fully benefit-responsive investment contract does not permit Standard to terminate the agreement prior to the scheduled maturity date.

The contract value of the fully benefit-responsive investment contract as of December 31, 2023 and 2022 was \$157,613 and \$179,297 respectively. The crediting interest rate is determined by Standard and communicated to the Plan semi-annually. Standard's minimum crediting interest rate is one percent.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 5 - INFORMATION CERTIFIED

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity, the trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reflected in the accompanying statements of net assets available for benefits as of December 31, 2023 and 2022, and the schedule H, line 4i - schedule of assets (held at end of year) as of December 31, 2023, and the related investment activity and interest income on notes receivable from participants reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2023.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity or entities affiliated with Fidelity. Fidelity is the trustee of the Plan and, therefore, qualifies as a party in interest as defined under ERISA guidelines. Notes receivable from participants also qualify as party-in-interest transactions. These transactions are covered by an exemption from the prohibited transaction provisions.

NOTE 7 - INCOME TAX STATUS

The Plan has adopted a non-standardized pre-approved plan, which obtained its latest opinion letter dated June 30, 2020, in which the Internal Revenue Service (IRS) stated that the prototype document satisfies the applicable provisions of the IRC. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, contributions to the Plan and earnings from its assets are not currently taxable to the Plan or its participants.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan to determine if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 - RISKS AND UNCERTAINTIES

The Plan provides for various investments. In general, such investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 9 - DELINQUENT CONTRIBUTIONS

During 2023, 2022, 2021 and 2020, there were delays by the Company in submitting participant contributions and loan repayments to the Plan totaling \$160,114, \$47,482, \$530,275 and \$13,533, respectively. The Company compensated the affected participants for lost earnings resulting from the 2021 and 2020 delinquent contributions in 2023. The Company intends to compensate the affected participants for any lost earnings resulting from the 2022 and 2023 delinquent contributions in 2024.

NOTE 10 - FIDELITY BOND

The Plan was not covered by an appropriate fidelity bond from October 21, 2023 through October 24, 2024, and was therefore not in compliance with ERISA requirements.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 30, 2025, the date the financial statements were available to be issued.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

EIN: 82-1780122 PLAN #001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
Mutual Funds:				
	Allspring Global	Special Mid Cap Value Fund R6	**	\$ 45,073
	Allspring Global	Special Small Cap Value Fund R6	**	38,938
	American Century	Ultra Fund R6	**	182,618
	American Funds	American Mutual Fund R6	**	193,980
	American Funds	2010 Target Date Retirement Fund R6	**	42,161
	American Funds	2020 Target Date Retirement Fund R6	**	315,024
	American Funds	2025 Target Date Retirement Fund R6	**	250,010
	American Funds	2030 Target Date Retirement Fund R6	**	248,542
	American Funds	2035 Target Date Retirement Fund R6	**	1,843,967
	American Funds	2040 Target Date Retirement Fund R6	**	95,396
	American Funds	2045 Target Date Retirement Fund R6	**	88,295
	American Funds	2050 Target Date Retirement Fund R6	**	877,637
	American Funds	2055 Target Date Retirement Fund R6	**	763,093
	American Funds	2060 Target Date Retirement Fund R6	**	6,073
	American Funds	2065 Target Date Retirement Fund R6	**	12,601
	Cohen & Steers	Realty Shares Fund Class Z	**	30,123
	Columbia	Emerging Markets Fund Institutional 3	**	63,998
*	Fidelity	500 Index	**	837,657
*	Fidelity	Blue Chip Growth K6	**	267,321
*	Fidelity	Global ex U.S. Index	**	39,907
*	Fidelity	Government Money Market Fund Class K6	**	1,564
*	Fidelity	Inflation-Protected Bond Index	**	19,355
*	Fidelity	International Capital Appreciation K6	**	151,715
*	Fidelity	Mid Cap Index	**	147,209
*	Fidelity	Small Cap Index	**	290,983
*	Fidelity	Small Cap Growth K6	**	132,401
*	Fidelity	Total Bond K6	**	124,585
*	Fidelity	U.S. Bond Index	**	35,889
	JP Morgan	Government Bond Fund Class R6	**	14,204
	MFS	Mid Cap Growth Fund R6	**	4,801
	Putnam	Large Cap Value Fund Class R6	**	64,285
				7,229,405

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)
December 31, 2023

<u>(a)</u>	<u>(b)</u> <u>Identity of Issue,</u> <u>Borrower, Lessor,</u> <u>or Similar Party</u>	<u>(c)</u> <u>Description of Investment</u> <u>Including Maturity Date,</u> <u>Rate of Interest, Collateral,</u> <u>Par, or Maturity Value</u>	<u>(d)</u> <u>Cost</u>	<u>(e)</u> <u>Current</u> <u>Value</u>
Guaranteed Investment Account:				
	Standard Insurance Company	Stable Asset Fund II	**	\$ <u>157,613</u>
*	Participant Loans	3.25% - 9.50%	0	<u>99,051</u>
				<u>\$ 7,486,069</u>

* A party in interest as defined by ERISA.

** Cost omitted for participant-directed investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2023

Participant Contributions Transferred Late to the Plan	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions			
Check here if late participant loan repayments are included: <u> X </u>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Pending Correction in VFCP	
<u>\$ 751,404</u>	<u>\$ 207,596</u>	<u>\$ 543,808</u>		

LINESTAR INTEGRITY SERVICES, LLC
401 (k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF
DECEMBER 31, 2023 AND 2022
AND INDEPENDENT AUDITOR'S REPORT



MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

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MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
LineStar Integrity Services, LLC 401 (k) Plan

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

We have performed audits of the financial statements of LineStar Integrity Services, LLC 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 statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying 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 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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2023, and schedule H, line 4a – schedule of delinquent participant contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Houston, Texas
January 30, 2025

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Investments, at fair value	\$ 7,229,405	\$ 8,760,186
Investment, at contract value	<u>157,613</u>	<u>179,297</u>
Receivables:		
Employer contributions	45,547	38,086
Participant contributions	18,214	39,443
Notes receivable from participants	<u>99,051</u>	<u>174,713</u>
Total receivables	<u>162,812</u>	<u>252,242</u>
Net assets available for benefits	<u>\$ 7,549,830</u>	<u>\$ 9,191,725</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2023

Investment income:	
Interest and dividends	\$ 180,191
Net appreciation in fair value of investments	<u>1,214,434</u>
	<u>1,394,625</u>
 Interest income on notes receivable from participants	 <u>9,913</u>
 Contributions:	
Participant	740,533
Employer	387,098
Rollover	<u>113,545</u>
	<u>1,241,176</u>
 Benefits paid to participants	 (1,153,733)
Administrative expenses	<u>(48,225)</u>
	<u>(1,201,958)</u>
 Change in net assets available for benefits	 1,443,756
 Plan transfer out	 (3,085,651)
 Net assets available for benefits at:	
Beginning of year	<u>9,191,725</u>
 End of year	 <u>\$ 7,549,830</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of LineStar Integrity Services, LLC 401 (k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Plan Administration

Fidelity Management Trust Company (“Fidelity”) is the trustee of the Plan and the recordkeeper is Fidelity Workplace Services.

General

The Plan is a defined contribution plan covering all eligible employees of LineStar Integrity Services, LLC, the plan sponsor and participating employers LineStar Services, Inc., EverLine Tech Ops, LLC, EverLine Compliance, LLC, and EverLine Compliance CA (collectively, the “Company”).

In 2023, approximately \$1,611,000 was transferred out of the Plan to the Whitely Oliver 401(k) Plan and \$1,475,000 was transferred to the Tucker Construction 401(k) Plan as a result of affiliated entities sold to third parties in 2022.

Employees are eligible to participate in the Plan after thirty days of service and attainment of age 18 and entry dates for participation into the Plan are on the first day of each month coinciding with or following meeting the eligibility requirements.

Contributions

Participants may elect to make pre-tax and/or Roth salary deferral contributions to the Plan up to the maximum allowed under the appropriate sections of the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The Plan allows rollover contributions from other qualified retirement plans.

The Company is required to contribute a safe harbor matching contribution. Safe harbor matching contributions are made on behalf of participants in an amount equal to 100% of the amount of the eligible participants’ elective deferrals that do not exceed 4% of the participants’ eligible compensation on a plan-year basis.

The Company may also elect to make discretionary profit sharing contributions to the Plan. No discretionary profit sharing contributions were made to the Plan in 2023.

The Plan is participant directed. Participants may change their investment options and contribution amounts at any time.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contributions, safe harbor matching contributions, and discretionary profit sharing contributions as well as allocations of earnings, including realized and unrealized gains and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's earnings, account balances, or specified participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their salary deferral contributions and the Company's safe harbor matching contributions, and earnings and losses allocated thereon. Vesting in the Company's discretionary profit sharing contributions and earnings and losses attributable, thereon, are based on the participant's years of service. A participant will be credited with a year of service for each plan year during which the participant earns credit for 1,000 hours of service. Participants are 20% vested after two years of service and vest an additional 20% each year thereafter, becoming 100% vested after six years of service.

Forfeitures

Forfeitures of nonvested Company contributions shall be used to reduce Company contributions or to pay Plan expenses. The forfeitures balance at December 31, 2023 and 2022 was \$24,714 and \$28,405, respectively. During the year ended December 31, 2023, \$6,125 of forfeitures were used to pay Plan expenses.

Payments of Benefits

A participant is immediately vested upon death, retirement, or termination of employment due to total and permanent disability. Normal retirement age under the Plan is 65. Upon death, retirement, disability, or termination of employment, the vested funds in the participant's account are available to be distributed in a lump-sum payment. The Plan also allows hardship and in-service withdrawals.

Notes Receivable from Participants

Plan participants may borrow from their account a minimum of \$1,000 up to maximum of the lesser of \$50,000 or 50% of their vested balance in the Plan. Notes are repaid in level installments for periods ranging up to five years, or longer for the purchase of a primary residence. The loans bear interest at reasonable rates and are secured by the participant's vested account to the extent of the principal amount of the loan plus accrued interest. Participants may only have one loan outstanding at any time. The Plan allows loan payments to continue to be made to the Plan after a participant terminates employment with the Company.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, participants would become 100% vested and receive benefits based on their account balances accumulated to the date of termination of the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments

Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value (see Note 4). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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 incurred. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Contributions

Contributions from Plan participants and the Company safe harbor matching contributions are recorded in the plan year in which the participant contributions are withheld from compensation.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements. Fees related to notes receivable from participants and certain transactions are charged directly to the participant's account and are included in administrative expenses. Other investment-related expenses are included in net appreciation in fair value of investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

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

NOTE 3 - FAIR VALUE MEASUREMENTS

Various inputs are used in determining the fair value of the Plan's investments. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy, including the types of Plan investments that fall under each category and the valuation methodologies used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

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 SEC. 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.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices that are in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable inputs (i.e., projections, estimates, interpretations, etc.) that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 inputs and methodologies used for valuing securities are not an indication of the risk associated with investing in those securities. There have been no changes in the methodologies used at December 31, 2023 or 2022.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

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:

<u>Description</u>	<u>2023</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$7,229,405</u>			<u>\$7,229,405</u>
Total investments at fair value	<u>\$7,229,405</u>			<u>\$7,229,405</u>

<u>Description</u>	<u>2022</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$8,760,186</u>			<u>\$8,760,186</u>
Total investments at fair value	<u>\$8,760,186</u>			<u>\$8,760,186</u>

NOTE 4 - CONTRACT VALUE INVESTMENT

The Plan has a fully benefit-responsive investment contract, the Standard Stable Asset Fund II, with Standard Insurance Company (Standard). Contributions for the fully benefit-responsive investment contracts are held and backed by the general accounts of Standard. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to these investment contracts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the participants. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Company or other Company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring. The fully benefit-responsive investment contract does not permit Standard to terminate the agreement prior to the scheduled maturity date.

The contract value of the fully benefit-responsive investment contract as of December 31, 2023 and 2022 was \$157,613 and \$179,297 respectively. The crediting interest rate is determined by Standard and communicated to the Plan semi-annually. Standard's minimum crediting interest rate is one percent.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 5 - INFORMATION CERTIFIED

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity, the trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reflected in the accompanying statements of net assets available for benefits as of December 31, 2023 and 2022, and the schedule H, line 4i - schedule of assets (held at end of year) as of December 31, 2023, and the related investment activity and interest income on notes receivable from participants reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2023.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity or entities affiliated with Fidelity. Fidelity is the trustee of the Plan and, therefore, qualifies as a party in interest as defined under ERISA guidelines. Notes receivable from participants also qualify as party-in-interest transactions. These transactions are covered by an exemption from the prohibited transaction provisions.

NOTE 7 - INCOME TAX STATUS

The Plan has adopted a non-standardized pre-approved plan, which obtained its latest opinion letter dated June 30, 2020, in which the Internal Revenue Service (IRS) stated that the prototype document satisfies the applicable provisions of the IRC. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, contributions to the Plan and earnings from its assets are not currently taxable to the Plan or its participants.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan to determine if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 - RISKS AND UNCERTAINTIES

The Plan provides for various investments. In general, such investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 9 - DELINQUENT CONTRIBUTIONS

During 2023, 2022, 2021 and 2020, there were delays by the Company in submitting participant contributions and loan repayments to the Plan totaling \$160,114, \$47,482, \$530,275 and \$13,533, respectively. The Company compensated the affected participants for lost earnings resulting from the 2021 and 2020 delinquent contributions in 2023. The Company intends to compensate the affected participants for any lost earnings resulting from the 2022 and 2023 delinquent contributions in 2024.

NOTE 10 - FIDELITY BOND

The Plan was not covered by an appropriate fidelity bond from October 21, 2023 through October 24, 2024, and was therefore not in compliance with ERISA requirements.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 30, 2025, the date the financial statements were available to be issued.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

EIN: 82-1780122 PLAN #001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
Mutual Funds:				
	Allspring Global	Special Mid Cap Value Fund R6	**	\$ 45,073
	Allspring Global	Special Small Cap Value Fund R6	**	38,938
	American Century	Ultra Fund R6	**	182,618
	American Funds	American Mutual Fund R6	**	193,980
	American Funds	2010 Target Date Retirement Fund R6	**	42,161
	American Funds	2020 Target Date Retirement Fund R6	**	315,024
	American Funds	2025 Target Date Retirement Fund R6	**	250,010
	American Funds	2030 Target Date Retirement Fund R6	**	248,542
	American Funds	2035 Target Date Retirement Fund R6	**	1,843,967
	American Funds	2040 Target Date Retirement Fund R6	**	95,396
	American Funds	2045 Target Date Retirement Fund R6	**	88,295
	American Funds	2050 Target Date Retirement Fund R6	**	877,637
	American Funds	2055 Target Date Retirement Fund R6	**	763,093
	American Funds	2060 Target Date Retirement Fund R6	**	6,073
	American Funds	2065 Target Date Retirement Fund R6	**	12,601
	Cohen & Steers	Realty Shares Fund Class Z	**	30,123
	Columbia	Emerging Markets Fund Institutional 3	**	63,998
*	Fidelity	500 Index	**	837,657
*	Fidelity	Blue Chip Growth K6	**	267,321
*	Fidelity	Global ex U.S. Index	**	39,907
*	Fidelity	Government Money Market Fund Class K6	**	1,564
*	Fidelity	Inflation-Protected Bond Index	**	19,355
*	Fidelity	International Capital Appreciation K6	**	151,715
*	Fidelity	Mid Cap Index	**	147,209
*	Fidelity	Small Cap Index	**	290,983
*	Fidelity	Small Cap Growth K6	**	132,401
*	Fidelity	Total Bond K6	**	124,585
*	Fidelity	U.S. Bond Index	**	35,889
	JP Morgan	Government Bond Fund Class R6	**	14,204
	MFS	Mid Cap Growth Fund R6	**	4,801
	Putnam	Large Cap Value Fund Class R6	**	64,285
				7,229,405

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)
December 31, 2023

<u>(a)</u>	<u>(b)</u> <u>Identity of Issue,</u> <u>Borrower, Lessor,</u> <u>or Similar Party</u>	<u>(c)</u> <u>Description of Investment</u> <u>Including Maturity Date,</u> <u>Rate of Interest, Collateral,</u> <u>Par, or Maturity Value</u>	<u>(d)</u> <u>Cost</u>	<u>(e)</u> <u>Current</u> <u>Value</u>
Guaranteed Investment Account:				
	Standard Insurance Company	Stable Asset Fund II	**	\$ <u>157,613</u>
*	Participant Loans	3.25% - 9.50%	0	<u>99,051</u>
				<u>\$ 7,486,069</u>

* A party in interest as defined by ERISA.

** Cost omitted for participant-directed investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2023

Participant Contributions Transferred Late to the Plan	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions			
Check here if late participant loan repayments are included: <u> X </u>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Pending Correction in VFCP	
<u>\$ 751,404</u>	<u>\$ 207,596</u>	<u>\$ 543,808</u>		

LINESTAR INTEGRITY SERVICES, LLC
401 (k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF
DECEMBER 31, 2023 AND 2022
AND INDEPENDENT AUDITOR'S REPORT



MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

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MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
LineStar Integrity Services, LLC 401 (k) Plan

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

We have performed audits of the financial statements of LineStar Integrity Services, LLC 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 statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying 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 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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2023, and schedule H, line 4a – schedule of delinquent participant contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Houston, Texas
January 30, 2025

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Investments, at fair value	\$ 7,229,405	\$ 8,760,186
Investment, at contract value	<u>157,613</u>	<u>179,297</u>
Receivables:		
Employer contributions	45,547	38,086
Participant contributions	18,214	39,443
Notes receivable from participants	<u>99,051</u>	<u>174,713</u>
Total receivables	<u>162,812</u>	<u>252,242</u>
Net assets available for benefits	<u>\$ 7,549,830</u>	<u>\$ 9,191,725</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2023

Investment income:	
Interest and dividends	\$ 180,191
Net appreciation in fair value of investments	<u>1,214,434</u>
	<u>1,394,625</u>
 Interest income on notes receivable from participants	 <u>9,913</u>
 Contributions:	
Participant	740,533
Employer	387,098
Rollover	<u>113,545</u>
	<u>1,241,176</u>
 Benefits paid to participants	 (1,153,733)
Administrative expenses	<u>(48,225)</u>
	<u>(1,201,958)</u>
 Change in net assets available for benefits	 1,443,756
 Plan transfer out	 (3,085,651)
 Net assets available for benefits at:	
Beginning of year	<u>9,191,725</u>
 End of year	 <u>\$ 7,549,830</u>

(See accompanying notes to financial statements)

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of LineStar Integrity Services, LLC 401 (k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Plan Administration

Fidelity Management Trust Company (“Fidelity”) is the trustee of the Plan and the recordkeeper is Fidelity Workplace Services.

General

The Plan is a defined contribution plan covering all eligible employees of LineStar Integrity Services, LLC, the plan sponsor and participating employers LineStar Services, Inc., EverLine Tech Ops, LLC, EverLine Compliance, LLC, and EverLine Compliance CA (collectively, the “Company”).

In 2023, approximately \$1,611,000 was transferred out of the Plan to the Whitely Oliver 401(k) Plan and \$1,475,000 was transferred to the Tucker Construction 401(k) Plan as a result of affiliated entities sold to third parties in 2022.

Employees are eligible to participate in the Plan after thirty days of service and attainment of age 18 and entry dates for participation into the Plan are on the first day of each month coinciding with or following meeting the eligibility requirements.

Contributions

Participants may elect to make pre-tax and/or Roth salary deferral contributions to the Plan up to the maximum allowed under the appropriate sections of the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The Plan allows rollover contributions from other qualified retirement plans.

The Company is required to contribute a safe harbor matching contribution. Safe harbor matching contributions are made on behalf of participants in an amount equal to 100% of the amount of the eligible participants’ elective deferrals that do not exceed 4% of the participants’ eligible compensation on a plan-year basis.

The Company may also elect to make discretionary profit sharing contributions to the Plan. No discretionary profit sharing contributions were made to the Plan in 2023.

The Plan is participant directed. Participants may change their investment options and contribution amounts at any time.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contributions, safe harbor matching contributions, and discretionary profit sharing contributions as well as allocations of earnings, including realized and unrealized gains and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's earnings, account balances, or specified participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their salary deferral contributions and the Company's safe harbor matching contributions, and earnings and losses allocated thereon. Vesting in the Company's discretionary profit sharing contributions and earnings and losses attributable, thereon, are based on the participant's years of service. A participant will be credited with a year of service for each plan year during which the participant earns credit for 1,000 hours of service. Participants are 20% vested after two years of service and vest an additional 20% each year thereafter, becoming 100% vested after six years of service.

Forfeitures

Forfeitures of nonvested Company contributions shall be used to reduce Company contributions or to pay Plan expenses. The forfeitures balance at December 31, 2023 and 2022 was \$24,714 and \$28,405, respectively. During the year ended December 31, 2023, \$6,125 of forfeitures were used to pay Plan expenses.

Payments of Benefits

A participant is immediately vested upon death, retirement, or termination of employment due to total and permanent disability. Normal retirement age under the Plan is 65. Upon death, retirement, disability, or termination of employment, the vested funds in the participant's account are available to be distributed in a lump-sum payment. The Plan also allows hardship and in-service withdrawals.

Notes Receivable from Participants

Plan participants may borrow from their account a minimum of \$1,000 up to maximum of the lesser of \$50,000 or 50% of their vested balance in the Plan. Notes are repaid in level installments for periods ranging up to five years, or longer for the purchase of a primary residence. The loans bear interest at reasonable rates and are secured by the participant's vested account to the extent of the principal amount of the loan plus accrued interest. Participants may only have one loan outstanding at any time. The Plan allows loan payments to continue to be made to the Plan after a participant terminates employment with the Company.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, participants would become 100% vested and receive benefits based on their account balances accumulated to the date of termination of the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investments

Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value (see Note 4). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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 incurred. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Contributions

Contributions from Plan participants and the Company safe harbor matching contributions are recorded in the plan year in which the participant contributions are withheld from compensation.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Company and are excluded from these financial statements. Fees related to notes receivable from participants and certain transactions are charged directly to the participant's account and are included in administrative expenses. Other investment-related expenses are included in net appreciation in fair value of investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

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

NOTE 3 - FAIR VALUE MEASUREMENTS

Various inputs are used in determining the fair value of the Plan's investments. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy, including the types of Plan investments that fall under each category and the valuation methodologies used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

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 SEC. 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.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices that are in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable inputs (i.e., projections, estimates, interpretations, etc.) that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 inputs and methodologies used for valuing securities are not an indication of the risk associated with investing in those securities. There have been no changes in the methodologies used at December 31, 2023 or 2022.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

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:

<u>Description</u>	<u>2023</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$7,229,405</u>			<u>\$7,229,405</u>
Total investments at fair value	<u>\$7,229,405</u>			<u>\$7,229,405</u>

<u>Description</u>	<u>2022</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	<u>\$8,760,186</u>			<u>\$8,760,186</u>
Total investments at fair value	<u>\$8,760,186</u>			<u>\$8,760,186</u>

NOTE 4 - CONTRACT VALUE INVESTMENT

The Plan has a fully benefit-responsive investment contract, the Standard Stable Asset Fund II, with Standard Insurance Company (Standard). Contributions for the fully benefit-responsive investment contracts are held and backed by the general accounts of Standard. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to these investment contracts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the participants. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Company or other Company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring. The fully benefit-responsive investment contract does not permit Standard to terminate the agreement prior to the scheduled maturity date.

The contract value of the fully benefit-responsive investment contract as of December 31, 2023 and 2022 was \$157,613 and \$179,297 respectively. The crediting interest rate is determined by Standard and communicated to the Plan semi-annually. Standard's minimum crediting interest rate is one percent.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 5 - INFORMATION CERTIFIED

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity, the trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reflected in the accompanying statements of net assets available for benefits as of December 31, 2023 and 2022, and the schedule H, line 4i - schedule of assets (held at end of year) as of December 31, 2023, and the related investment activity and interest income on notes receivable from participants reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2023.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity or entities affiliated with Fidelity. Fidelity is the trustee of the Plan and, therefore, qualifies as a party in interest as defined under ERISA guidelines. Notes receivable from participants also qualify as party-in-interest transactions. These transactions are covered by an exemption from the prohibited transaction provisions.

NOTE 7 - INCOME TAX STATUS

The Plan has adopted a non-standardized pre-approved plan, which obtained its latest opinion letter dated June 30, 2020, in which the Internal Revenue Service (IRS) stated that the prototype document satisfies the applicable provisions of the IRC. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, contributions to the Plan and earnings from its assets are not currently taxable to the Plan or its participants.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan to determine if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 - RISKS AND UNCERTAINTIES

The Plan provides for various investments. In general, such investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 9 - DELINQUENT CONTRIBUTIONS

During 2023, 2022, 2021 and 2020, there were delays by the Company in submitting participant contributions and loan repayments to the Plan totaling \$160,114, \$47,482, \$530,275 and \$13,533, respectively. The Company compensated the affected participants for lost earnings resulting from the 2021 and 2020 delinquent contributions in 2023. The Company intends to compensate the affected participants for any lost earnings resulting from the 2022 and 2023 delinquent contributions in 2024.

NOTE 10 - FIDELITY BOND

The Plan was not covered by an appropriate fidelity bond from October 21, 2023 through October 24, 2024, and was therefore not in compliance with ERISA requirements.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 30, 2025, the date the financial statements were available to be issued.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN

EIN: 82-1780122 PLAN #001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
Mutual Funds:				
	Allspring Global	Special Mid Cap Value Fund R6	**	\$ 45,073
	Allspring Global	Special Small Cap Value Fund R6	**	38,938
	American Century	Ultra Fund R6	**	182,618
	American Funds	American Mutual Fund R6	**	193,980
	American Funds	2010 Target Date Retirement Fund R6	**	42,161
	American Funds	2020 Target Date Retirement Fund R6	**	315,024
	American Funds	2025 Target Date Retirement Fund R6	**	250,010
	American Funds	2030 Target Date Retirement Fund R6	**	248,542
	American Funds	2035 Target Date Retirement Fund R6	**	1,843,967
	American Funds	2040 Target Date Retirement Fund R6	**	95,396
	American Funds	2045 Target Date Retirement Fund R6	**	88,295
	American Funds	2050 Target Date Retirement Fund R6	**	877,637
	American Funds	2055 Target Date Retirement Fund R6	**	763,093
	American Funds	2060 Target Date Retirement Fund R6	**	6,073
	American Funds	2065 Target Date Retirement Fund R6	**	12,601
	Cohen & Steers	Realty Shares Fund Class Z	**	30,123
	Columbia	Emerging Markets Fund Institutional 3	**	63,998
*	Fidelity	500 Index	**	837,657
*	Fidelity	Blue Chip Growth K6	**	267,321
*	Fidelity	Global ex U.S. Index	**	39,907
*	Fidelity	Government Money Market Fund Class K6	**	1,564
*	Fidelity	Inflation-Protected Bond Index	**	19,355
*	Fidelity	International Capital Appreciation K6	**	151,715
*	Fidelity	Mid Cap Index	**	147,209
*	Fidelity	Small Cap Index	**	290,983
*	Fidelity	Small Cap Growth K6	**	132,401
*	Fidelity	Total Bond K6	**	124,585
*	Fidelity	U.S. Bond Index	**	35,889
	JP Morgan	Government Bond Fund Class R6	**	14,204
	MFS	Mid Cap Growth Fund R6	**	4,801
	Putnam	Large Cap Value Fund Class R6	**	64,285
				7,229,405

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)
December 31, 2023

<u>(a)</u>	<u>(b)</u> Identity of Issue, Borrower, Lessor, or Similar Party	<u>(c)</u> Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	<u>(d)</u> Cost	<u>(e)</u> Current Value
Guaranteed Investment Account:				
	Standard Insurance Company	Stable Asset Fund II	**	\$ <u>157,613</u>
*	Participant Loans	3.25% - 9.50%	0	<u>99,051</u>
				<u>\$ 7,486,069</u>

* A party in interest as defined by ERISA.

** Cost omitted for participant-directed investments.

LINESTAR INTEGRITY SERVICES, LLC 401 (k) PLAN
EIN: 82-1780122 PLAN #001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2023

Participant Contributions Transferred Late to the Plan	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions			
Check here if late participant loan repayments are included: <u> X </u>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Pending Correction in VFCP	
<u>\$ 751,404</u>	<u>\$ 207,596</u>	<u>\$ 543,808</u>		