

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**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) \_\_\_\_\_

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

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

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

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

special extension (enter description)

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

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

<p><b>1a</b> Name of plan <u>PINNACLE SOLUTIONS, LLC PROFIT SHARING PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>002</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PINNACLE SOLUTIONS, LLC</u></p> <p><u>1300 ENTERPRISE WAY</u> <u>SUITE 400</u> <u>HUNTSVILLE, AL 35806</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/2016</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>26-1886656</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>256-327-4181</u></p> <p><b>2d</b> Business code (see instructions) <u>541330</u></p>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/19/2025	ALEXANDER ANDRUSYSZYN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/19/2025	ALEXANDER ANDRUSYSZYN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name PINNACLE SOLUTIONS, LLC <b>c</b> Plan Name PINNACLE SOLUTIONS, INC. EMPLOYEE STOCK OWNERSHIP PLAN	<b>4b</b> EIN 26-1886656	
	<b>4d</b> PN 002	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	384
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	0
	<b>6a(2)</b>	0
	<b>6b</b>	342
	<b>6c</b>	25
	<b>6d</b>	367
	<b>6e</b>	0
	<b>6f</b>	367
	<b>6g(1)</b>	357
<b>6g(2)</b>	367	
<b>6h</b>	0	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
2I 2O 2Q 3I

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

**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 0
- (5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

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

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

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>PINNACLE SOLUTIONS, LLC PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PINNACLE SOLUTIONS, LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>26-1886656</b>	

**Part I Service Provider Information (see instructions)**

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

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

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

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

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

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

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

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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)

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44-1060260

(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?
10 50	ACCOUNTANT	20453	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

VENTURA

82-2898965

(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?
25 50	TRUSTEE	27000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

**Part I Service Provider Information (continued)**

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

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan PINNACLE SOLUTIONS, LLC PROFIT SHARING PLAN	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 PINNACLE SOLUTIONS, LLC	<b>D</b> Employer Identification Number (EIN) 26-1886656

<b>Part I</b>	<b>Asset and Liability Statement</b>
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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.

	(a) Beginning of Year	(b) End of Year
<b>Assets</b>		
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	106683277 27552286
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	
<b>(15)</b> Other .....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	106683277	27552286
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	106683277	27552286

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	1009301	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		1009301
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	286221	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		286221
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	546087	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		1841609

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	80921807	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		80921807
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	421	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	20453	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>	27000	
(8) Legal fees .....	<b>2i(8)</b>	2640	
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	279	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		50793
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		80972600

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-79130991
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **FORVIS MAZARS**

(2) EIN: **44-0160260**

**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
<b>a</b> 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.)		X	
<b>b</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.)		X	
<b>c</b> 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.)		X	
<b>d</b> 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.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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?		X	
<b>h</b> 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?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>PINNACLE SOLUTIONS, LLC PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>PINNACLE SOLUTIONS, LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>26-1886656</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

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

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

1		0
---	--	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 42-0127290

**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	
---	--

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

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

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

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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:

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

**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:

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

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

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

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

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

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

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**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 \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.



# **Pinnacle Solutions, Inc. Employee Stock Ownership Plan**

**EIN 26-1886656 PN 002**

**Independent Auditor's Report and Financial  
Statements**

December 31, 2024 (in Liquidation) and 2023 (in Liquidation)



**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Contents  
December 31, 2024 (in Liquidation) and 2023 (in Liquidation)**

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## **Independent Auditor's Report**

Plan Administrator  
Pinnacle Solutions, Inc.  
Employee Stock Ownership Plan  
Huntsville, Alabama

### ***Opinion***

We have audited the financial statements of Pinnacle Solutions, Inc. Employee Stock Ownership Plan (Plan), an employee benefit Plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and 2023 (in liquidation), and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 (in liquidation) and 2023 (in liquidation), and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

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

### ***Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting***

As discussed in Note 10 to the financial statements, the Board of Directors of Pinnacle Solutions, Inc., the Plan's sponsor, voted on April 10, 2023, to sell the Company, and management determined liquidation of the Plan was imminent. As a result, the 2023 and 2024 financial statements are presented using the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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.

### ***Supplemental Schedules Required by ERISA***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's (DOL) 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 has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

**Forvis Mazars, LLP**

**Bowling Green, Kentucky  
September 2, 2025**

Federal Employer Identification Number: 44-0160260

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Statements of Net Assets Available for Benefits  
December 31, 2024 (in liquidation) and 2023 (in liquidation)**

	2024 (in Liquidation)			2023 (In Liquidation)		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
<b>ASSETS</b>						
<b>Cash and Cash Equivalents</b>	\$ 46,506	\$ -	\$ 46,506	\$ 104,471,848	\$ -	\$ 104,471,848
<b>Investments</b>						
U.S. government obligations	27,189,060	-	27,189,060	2,005,264	-	2,005,264
<b>Receivables</b>						
Accrued interest receivable	316,720	-	316,720	206,165	-	206,165
<b>Net Assets Available for Benefits</b>	<u>\$ 27,552,286</u>	<u>\$ -</u>	<u>\$ 27,552,286</u>	<u>\$ 106,683,277</u>	<u>\$ -</u>	<u>\$ 106,683,277</u>

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Statements of Changes in Net Assets Available for Benefits  
Years Ended December 31, 2024 (in liquidation) and 2023 (in liquidation)**

	2024 (in Liquidation)			2023 (in Liquidation)		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
<b>Investment Income</b>						
Net appreciation in fair value of investments	\$ 546,087	\$ -	\$ 546,087	\$ 21,924,162	\$ 21,619,916	\$ 43,544,078
Interest and dividend income	1,295,522	-	1,295,522	1,212,140	-	1,212,140
	1,841,609	-	1,841,609	23,136,302	21,619,916	44,756,218
<b>Contributions</b>						
Employer	-	-	-	-	450,000	450,000
Allocation of 12,450 shares (2023) of common stock of Pinnacle Solutions, Inc., at fair value	-	-	-	3,900,784	(3,900,784)	-
Allocation of 154,764 shares of common stock of Pinnacle Solutions, Inc., at fair value, upon proceeds from sale of common stock used to settle note payable	-	-	-	55,040,228	(55,040,228)	-
Total additions (deductions)	1,841,609	-	1,841,609	82,077,314	(36,871,096)	45,206,218
<b>Deductions</b>						
Principal payments on note payable	-	-	-	222,506	(222,506)	-
Proceeds from sale of common stock to settle note payable	-	-	-	6,328,582	(6,328,582)	-
Interest expense	-	-	-	-	111,094	111,094
Administrative expenses	50,793	-	50,793	168,245	-	168,245
Distributions to participants	80,921,807	-	80,921,807	2,305	-	2,305
Total deductions	80,972,600	-	80,972,600	6,721,638	(6,439,994)	281,644
<b>Net Increase (Decrease)</b>	(79,130,991)	-	(79,130,991)	75,355,676	(30,431,102)	44,924,574
<b>Net Assets Available for Benefits, Beginning of Year</b>	106,683,277	-	106,683,277	31,327,601	30,431,102	61,758,703
<b>Net Assets Available for Benefits, End of Year</b>	\$ 27,552,286	\$ -	\$ 27,552,286	\$ 106,683,277	\$ -	\$ 106,683,277

See Notes to Financial Statements

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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**Note 1. Description of the Plan**

The following description of the Pinnacle Solutions, Inc. Employee Stock Ownership Plan (Plan) provides only general information. Participants should refer to the Plan document and Summary Plan Description for a more complete description of the Plan's provisions, which are available from the Plan administrator, Pinnacle Solutions, Inc. (Company).

**General**

The Company established the Plan effective January 1, 2016. The Plan operated as a leveraged employee stock ownership plan (ESOP) and was designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC) of 1986 (Code), as amended and is subject to the applicable provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Neil Brozen (Trustee) is the Plan's trustee.

Effective November 1, 2017, the Plan purchased Company common stock using the proceeds of a loan payable to the Company (see Note 6) and became a leveraged ESOP. The Plan held the common stock in a trust established under the Plan (Trust). As the Plan made debt payments, an appropriate percentage of stock was allocated to eligible employees' accounts in accordance with applicable regulations under the Code.

As further described in Note 10, on April 10, 2023, the Trustee of the Plan and the Company entered into a stock purchase agreement with Akima, LLC, which closed on June 30, 2023, resulting in a liquidation of the Company stock and a plan to distribute all Plan assets to participants and terminate the Plan. As of June 30, 2023, the Plan was converted to a profit sharing plan, intended to satisfy the requirements of Section 401(a) of the Code.

**Unallocated and Allocated Shares**

The borrowing was collateralized by the unallocated shares of common stock and was guaranteed by the Company. The Company had no rights against shares once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2024 and 2023, and for the years the ended present separately the assets and liabilities and changes therein pertaining to:

- (A) The accounts of employees with rights in allocated common stock (allocated).
- (B) Common stock not yet allocated to employees (unallocated).

**Eligibility**

Nonunion employees of the Company who worked more than 1,000 hours per year were eligible to participate after reaching the age of 21. Employees could enter the Plan on the first day of the month coinciding with or following their date of hire. Employees covered by a collective bargaining agreement were not eligible to participate in the Plan.

**Vesting**

Participants became 20% vested after one year of credited service and earned an additional 20% with each credited year of service thereafter. After five years of credited service, a participant was 100% vested.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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The Plan also provided for 100% vesting for participants upon death, permanent disability, or reaching the normal retirement age (65).

As a result of the decision to terminate the Plan during 2023 as described in Note 10, all participants became fully vested in their account balances.

***Employer Contributions***

The Company was obligated to make contributions into the Plan in such amounts determined by the board of directors of the Company. Contributions could be made in cash, Company stock, or a combination of both. Shares of Company stock were valued at their then fair value. The contribution for each year was allocated to each participant's account based on the relation of the participant's compensation to total compensation for the Plan year.

***Participant Accounts***

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account was credited with an allocation of the employer's contributions, dividends, Plan earnings, and forfeitures of terminated participants' nonvested accounts. Only those participants who were eligible employees of the Company as of the last day of the Plan year and had completed 1,000 hours of service during that Plan year received an allocation. Allocations were based on the proportion of each participant's eligible compensation for that year compared to the total eligible compensation of all participants.

***Put Option***

Under federal income tax regulations, the employer stock that was held by the Plan and its participants and was not readily tradable on an established market or was subject to trading limitations included a put option. The put option was a right to demand that the Company buy any shares of its stock distributed to participants for which there was no market. The put price was representative of the fair market value of the stock. The Company could pay for the purchase with interest over a period of five years. The purpose of the put option was to ensure the participant had the ability to ultimately obtain cash.

***Payment of Benefits***

No distributions from the Plan were made until a participant retired, died (in which case, payment was made to the participant's beneficiary or, if none, their legal representatives), became permanently disabled, or otherwise terminated employment with the Company and its participating subsidiaries. For participants who terminated employment before reaching retirement age for any reason other than death or disability, distributions began no later than one year after the close of the fifth year following the year in which the termination occurred. For participants who terminated employment by reason of death or disability or on or after reaching retirement age, distributions began no later than one year after the close of the Plan year in which termination occurred. Distributions were made in a single, lump-sum distribution or in the form of substantially equal annual installments over the period of not more than five years. For accounts whose value exceeded \$1,070,000, the five-year period was extended one additional year, but not more than five additional years, for each \$210,000, or fraction thereof by which such balance exceeded \$1,070,000.

Subsequent to the acquisition, all distributions to participants will be made in the form of a lump sum. The first round of distributions following termination of the Plan equaled 80 percent of participant account balances. The remaining balance of participant accounts will be distributed upon final liquidation of the Plan.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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***Voting Rights***

All Company common stock held by the Plan was voted on by the Trustee. Notwithstanding the foregoing, participants and/or beneficiaries were entitled to direct the voting of any voting shares allocated to their Company stock accounts with respect to any vote required for the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all the assets of a trade or business, or other similar transactions prescribed by regulation. The Trustee voted any allocated shares for which a participant has failed to give timely voting direction. Unallocated shares were voted by the Trustee on behalf of the collective best interest of Plan participants and their beneficiaries.

***Diversification***

Diversification was offered to participants close to retirement so that they had the opportunity to move part of the value of their investment in Company common stock into investments, which were more diversified. Participants who were at least age 55 with at least 10 years of participation in the Plan could elect to diversify a portion of their account. Diversification was offered to each eligible participant over a six-year period. In each of the first five years, a participant could diversify up to 25% of the value of his or her account, less any shares previously diversified. In the sixth year, the percentage changed to 50%.

***Forfeitures***

Plan forfeitures were allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were no forfeitures during the year ended December 31, 2024 or 2023.

***S Corporation Dividends***

S corporation dividends paid on allocated shares were allocated in the proportion that the cumulative number of shares in a participant's account as of the preceding anniversary date bore to the total cumulative shares of Company stock allocated to all participants as of that date. S corporation dividends paid on unallocated shares were divided among eligible participant accounts in the proportion each participant's compensation bore to the total compensation of all such participants.

**Note 2. Summary of Significant Accounting Policies**

***Basis of Accounting***

Due to the decision to terminate the Plan during 2023 (as discussed in Note 11), management determined that liquidation of the Plan is imminent and the financial statements for 2024 and 2023 have been prepared using the liquidation basis of accounting.

***Use of Estimates***

The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

***Cash and Cash Equivalents***

The Plan considers all highly liquid investments with maturities of three months or less from the trade date to be cash and cash equivalents.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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***Investment Valuation and Income Recognition***

All investments in the 2024 and 2023 statements of net assets available for benefits are reported at liquidation value. For all investments, fair value approximates the amount the Plan expects to collect at liquidation.

Dividend income, if any, is recorded when declared. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the average cost method. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

***Payment of Benefits***

Benefit payments to participants are recorded upon distribution.

***Allocations***

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to: (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

***Administrative Expenses***

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion. The Company has historically paid the operating expenses of the Plan.

**Note 3. Administration of Plan Assets**

The Trustee of the Plan holds the Plan's assets, which currently consists of other investments.

Company contributions are held and managed by the Trustee, which invests cash received, interest, dividend income, and makes distributions to participants. The Trustee also administered the payment of interest and principal on the loan, which was reimbursed to the Trustee through contributions as determined by the Company.

Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan. Administrative expenses for the Trustee's fees are paid directly by the Plan.

During the year ended December 31, 2023, the Plan sponsor paid certain fees related to the sale of the Company. These fees totaled approximately \$460,000 for the year ended December 31, 2023.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
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**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

**Note 4. Disclosures About Fair Value of Plan Assets and Liabilities**

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. Fair-value measurement must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets or liabilities.

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

**Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

**Recurring Measurements**

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024 and 2023:

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>December 31, 2024 (in Liquidation)</b>				
U.S. government obligations	\$ 27,189,060	\$ 27,189,060	\$ -	\$ -
Cash and cash equivalents	46,506	46,506	-	-
	<u>\$ 27,235,566</u>	<u>\$ 27,235,566</u>	<u>\$ -</u>	<u>\$ -</u>
<b>December 31, 2023 (in Liquidation)</b>				
U.S. government obligations	\$ 2,005,264	\$ 2,005,264	\$ -	\$ -
Cash and cash equivalents	104,471,848	104,471,848	-	-
	<u>\$ 106,477,112</u>	<u>\$ 106,477,112</u>	<u>\$ -</u>	<u>\$ -</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2024 or 2023. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

**Investments**

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. There were no Level 2 or Level 3 securities.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
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**Note 5. Note Payable**

In 2017, the Plan entered into a \$10,041,340 term loan agreement with the Company. The proceeds of the loan were used to purchase Company's common stock. Unallocated shares were collateral for the loan. Shares were released from collateral and allocated to participants as payments of principal and interest were made. The number of shares released in any year was the number of shares held as collateral times the ratio of the current year payments divided by the total of that year's payments, plus all future years' principal and interest payments. This resulted in 0 and 167,214 shares being released and allocated for the Plan years ended December 31, 2024 and 2023, respectively.

The agreement provided for the loan to be repaid over 15 years. The fair value of the note payable as of December 31, 2024 and 2023, was approximately \$0, determined by using interest rates currently available for issuance of debt with similar terms, maturity dates, and nonperformance risk. The loan bore interest at 2.50%.

In June 2023, the Plan used proceeds from the sale of common stock to settle the note payable related to the sale and Plan termination described in Note 10.

**Note 6. Risks and Uncertainties**

The Plan invests in investment securities which are exposed to various risks, such as interest rate, credit and overall market risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

**Note 7. Tax Status**

The Plan has received a determination letter from the IRS dated November 14, 2017, stating that the Plan, as then designed, was in compliance with the applicable requirements of the Code and, therefore, not subject to tax. The Plan has been amended since receiving the determination letter, and the sponsor believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
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**Note 8. Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of the net increase (decrease) in net assets available for benefits to Form 5500 at December 31, 2024 and 2023:

	<u>2024 (in Liquidation)</u>	<u>2023 (in Liquidation)</u>
Net increase (decrease) in net assets available for benefits per the financial statements	\$ (79,130,991)	\$ 44,924,574
Change in interest payable	<u>-</u>	<u>(150,111)</u>
Net increase (decrease) in net assets available for benefits per Form 5500	<u>\$ (79,130,991)</u>	<u>\$ 44,774,463</u>

**Note 9. Related-Party and Party-in-Interest Transactions**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons.

The Company provides certain administrative services at no cost to the Plan.

**Note 10. Plan Termination**

On April 10, 2023, the Trustee of the Plan and the Company entered into a stock purchase agreement with Akima, LLC, to sell 100% of the common stock of the Company held by the Plan. The sale closed on June 30, 2023. As a result, the Plan was amended to be liquidated and terminated. The amendment provides for the use of the proceeds from the sale of common stock held in suspense (i.e., unallocated shares) to repay the Plan's note payable due to the Company, with the net proceeds from the sale of the unallocated shares to be allocated to the accounts of Plan participants as earnings on allocated shares. Upon successful completion of the sale and termination of the Plan, participants become fully vested in their accrued benefits. The amendment provides that all distributions to participants will be made in the form of lump sum payments only and allows for an initial disbursement of 80% of account balances. Any remaining balance of a participant's account will be distributed upon final liquidation of the Plan. Cash proceeds received by the Plan as a result of the sale totaled \$102,396,238, net of escrow and holdback amounts in accordance with the purchase agreement. The Plan received an additional \$2,270,224 in November 2023, as a working capital true up in accordance with the purchase agreement which is reflected in net appreciation in fair value of investments on the statement of changes in net assets available for benefits. Any excess escrow and holdback amounts, up to \$549,000, will be allocated to Plan participants prior to final liquidation.

**Note 11. Subsequent Events**

Subsequent events have been evaluated through September 2, 2025, which is the date the financial statements were available to be issued.

## ***Supplemental Schedules***

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**EIN 26-1886656 PN 002**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**December 31, 2024 (in Liquidation)**

<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Current Value</u>
U.S. government obligations United States of America	Treasury note, maturity date of 01/31/2025, 1.375%, par value of 7,220,600	\$ 7,170,121	\$ 7,204,100
United States of America	Treasury note, maturity date of 01/31/2025, 2.50%, par value of 10,000,000	9,954,972	9,986,523
United States of America	Treasury note, maturity date of 01/31/2025, 4.125%, par value of 10,000,000	9,992,472	9,998,437
United States of America	Accrued interest receivable	316,720	316,720
Morgan Stanley	Money market accounts	33,146	33,146
Pacific Premier Bank	Business money market	<u>13,360</u>	<u>13,360</u>
Total assets held for investment purposes		<u>\$ 27,480,791</u>	<u>\$ 27,552,286</u>

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**EIN 26-1886656 PN 002**  
**Schedule H, Line 4j – Schedule of Transactions**  
**Year Ended December 31, 2024 (in Liquidation)**

<b>Identity</b>	<b>Description</b>	<b>Purchase Price</b>	<b>Selling Price</b>	<b>Cost of Asset</b>	<b>Current Value of Asset on Transaction Date</b>	<b>Net Gain</b>
<b>Single Transactions</b>						
United States Treasury Note	Sale	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ -
United States Treasury Note	Sale	\$ -	\$ 11,300,000	\$ 11,300,000	\$ 11,300,000	\$ -
United States Treasury Bill	Sale	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
United States Treasury Note	Sale	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
United States Treasury Bill	Sale	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
United States Treasury Bill	Sale	\$ -	\$ 9,965,473	\$ 9,920,553	\$ 9,920,553	\$ 44,920
United States Treasury Note	Sale	\$ -	\$ 10,000,000	\$ 9,955,363	\$ 9,955,363	\$ 44,637
United States Treasury Note	Sale	\$ -	\$ 10,000,000	\$ 9,959,659	\$ 9,959,659	\$ 40,341
United States Treasury Note	Purchase	\$ 10,150,838	\$ -	\$ 10,150,838	\$ 10,150,838	\$ -
United States Treasury Note	Purchase	\$ 10,078,938	\$ -	\$ 10,078,938	\$ 10,078,938	\$ -
United States Treasury Note	Sale	\$ -	\$ 12,125,000	\$ 12,022,874	\$ 12,022,874	\$ 102,126
United States Treasury Note	Sale	\$ -	\$ 10,300,000	\$ 10,150,838	\$ 10,150,838	\$ 149,162
United States Treasury Note	Purchase	\$ 22,382,512	\$ -	\$ 22,382,512	\$ 22,382,512	\$ -
United States Treasury Note	Sale	\$ -	\$ 22,624,000	\$ 22,319,891	\$ 22,319,891	\$ 304,109
United States Treasury Note	Purchase	\$ 10,100,081	\$ -	\$ 10,100,081	\$ 10,100,081	\$ -
United States Treasury Note	Purchase	\$ 10,020,189	\$ -	\$ 10,020,189	\$ 10,020,189	\$ -

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**EIN 26-1886656 PN 002**  
**Schedule H, Line 4j – Schedule of Transactions (continued)**  
**Year Ended December 31, 2024 (in Liquidation)**

<b>Identity</b>	<b>Description</b>	<b>Purchase Price</b>	<b>Selling Price</b>	<b>Cost of Asset</b>	<b>Current Value of Asset on Transaction Date</b>	<b>Net Gain</b>
<b>Single Transactions (continued)</b>						
United States Treasury Note	Purchase	<u>\$ 7,240,868</u>	<u>\$ -</u>	<u>\$ 7,240,868</u>	<u>\$ 7,240,868</u>	<u>\$ -</u>
<b>Series of Transactions</b>						
United States Treasury Note	Purchase	<u>\$ 8,575,746</u>	<u>\$ -</u>	<u>\$ 8,575,746</u>	<u>\$ 8,575,746</u>	<u>\$ -</u>
United States Treasury Note	Sale	<u>\$ -</u>	<u>\$ 8,678,279</u>	<u>\$ 8,624,083</u>	<u>\$ 8,624,083</u>	<u>\$ 54,196</u>



# **Pinnacle Solutions, Inc. Employee Stock Ownership Plan**

**EIN 26-1886656 PN 002**

**Independent Auditor's Report and Financial  
Statements**

December 31, 2024 (in Liquidation) and 2023 (in Liquidation)



**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
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December 31, 2024 (in Liquidation) and 2023 (in Liquidation)**

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## **Independent Auditor's Report**

Plan Administrator  
Pinnacle Solutions, Inc.  
Employee Stock Ownership Plan  
Huntsville, Alabama

### ***Opinion***

We have audited the financial statements of Pinnacle Solutions, Inc. Employee Stock Ownership Plan (Plan), an employee benefit Plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and 2023 (in liquidation), and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 (in liquidation) and 2023 (in liquidation), and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

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

### ***Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting***

As discussed in Note 10 to the financial statements, the Board of Directors of Pinnacle Solutions, Inc., the Plan's sponsor, voted on April 10, 2023, to sell the Company, and management determined liquidation of the Plan was imminent. As a result, the 2023 and 2024 financial statements are presented using the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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.

### ***Supplemental Schedules Required by ERISA***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's (DOL) 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 has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

**Forvis Mazars, LLP**

**Bowling Green, Kentucky  
September 2, 2025**

Federal Employer Identification Number: 44-0160260

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Statements of Net Assets Available for Benefits  
December 31, 2024 (in liquidation) and 2023 (in liquidation)**

	2024 (in Liquidation)			2023 (In Liquidation)		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
<b>ASSETS</b>						
<b>Cash and Cash Equivalents</b>	\$ 46,506	\$ -	\$ 46,506	\$ 104,471,848	\$ -	\$ 104,471,848
<b>Investments</b>						
U.S. government obligations	27,189,060	-	27,189,060	2,005,264	-	2,005,264
<b>Receivables</b>						
Accrued interest receivable	316,720	-	316,720	206,165	-	206,165
<b>Net Assets Available for Benefits</b>	<u>\$ 27,552,286</u>	<u>\$ -</u>	<u>\$ 27,552,286</u>	<u>\$ 106,683,277</u>	<u>\$ -</u>	<u>\$ 106,683,277</u>

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Statements of Changes in Net Assets Available for Benefits  
Years Ended December 31, 2024 (in liquidation) and 2023 (in liquidation)**

	2024 (in Liquidation)			2023 (in Liquidation)		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
<b>Investment Income</b>						
Net appreciation in fair value of investments	\$ 546,087	\$ -	\$ 546,087	\$ 21,924,162	\$ 21,619,916	\$ 43,544,078
Interest and dividend income	1,295,522	-	1,295,522	1,212,140	-	1,212,140
	1,841,609	-	1,841,609	23,136,302	21,619,916	44,756,218
<b>Contributions</b>						
Employer	-	-	-	-	450,000	450,000
Allocation of 12,450 shares (2023) of common stock of Pinnacle Solutions, Inc., at fair value	-	-	-	3,900,784	(3,900,784)	-
Allocation of 154,764 shares of common stock of Pinnacle Solutions, Inc., at fair value, upon proceeds from sale of common stock used to settle note payable	-	-	-	55,040,228	(55,040,228)	-
Total additions (deductions)	1,841,609	-	1,841,609	82,077,314	(36,871,096)	45,206,218
<b>Deductions</b>						
Principal payments on note payable	-	-	-	222,506	(222,506)	-
Proceeds from sale of common stock to settle note payable	-	-	-	6,328,582	(6,328,582)	-
Interest expense	-	-	-	-	111,094	111,094
Administrative expenses	50,793	-	50,793	168,245	-	168,245
Distributions to participants	80,921,807	-	80,921,807	2,305	-	2,305
Total deductions	80,972,600	-	80,972,600	6,721,638	(6,439,994)	281,644
<b>Net Increase (Decrease)</b>	(79,130,991)	-	(79,130,991)	75,355,676	(30,431,102)	44,924,574
<b>Net Assets Available for Benefits, Beginning of Year</b>	106,683,277	-	106,683,277	31,327,601	30,431,102	61,758,703
<b>Net Assets Available for Benefits, End of Year</b>	\$ 27,552,286	\$ -	\$ 27,552,286	\$ 106,683,277	\$ -	\$ 106,683,277

See Notes to Financial Statements

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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**Note 1. Description of the Plan**

The following description of the Pinnacle Solutions, Inc. Employee Stock Ownership Plan (Plan) provides only general information. Participants should refer to the Plan document and Summary Plan Description for a more complete description of the Plan's provisions, which are available from the Plan administrator, Pinnacle Solutions, Inc. (Company).

**General**

The Company established the Plan effective January 1, 2016. The Plan operated as a leveraged employee stock ownership plan (ESOP) and was designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC) of 1986 (Code), as amended and is subject to the applicable provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Neil Brozen (Trustee) is the Plan's trustee.

Effective November 1, 2017, the Plan purchased Company common stock using the proceeds of a loan payable to the Company (see Note 6) and became a leveraged ESOP. The Plan held the common stock in a trust established under the Plan (Trust). As the Plan made debt payments, an appropriate percentage of stock was allocated to eligible employees' accounts in accordance with applicable regulations under the Code.

As further described in Note 10, on April 10, 2023, the Trustee of the Plan and the Company entered into a stock purchase agreement with Akima, LLC, which closed on June 30, 2023, resulting in a liquidation of the Company stock and a plan to distribute all Plan assets to participants and terminate the Plan. As of June 30, 2023, the Plan was converted to a profit sharing plan, intended to satisfy the requirements of Section 401(a) of the Code.

**Unallocated and Allocated Shares**

The borrowing was collateralized by the unallocated shares of common stock and was guaranteed by the Company. The Company had no rights against shares once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2024 and 2023, and for the years the ended present separately the assets and liabilities and changes therein pertaining to:

- (A) The accounts of employees with rights in allocated common stock (allocated).
- (B) Common stock not yet allocated to employees (unallocated).

**Eligibility**

Nonunion employees of the Company who worked more than 1,000 hours per year were eligible to participate after reaching the age of 21. Employees could enter the Plan on the first day of the month coinciding with or following their date of hire. Employees covered by a collective bargaining agreement were not eligible to participate in the Plan.

**Vesting**

Participants became 20% vested after one year of credited service and earned an additional 20% with each credited year of service thereafter. After five years of credited service, a participant was 100% vested.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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The Plan also provided for 100% vesting for participants upon death, permanent disability, or reaching the normal retirement age (65).

As a result of the decision to terminate the Plan during 2023 as described in Note 10, all participants became fully vested in their account balances.

***Employer Contributions***

The Company was obligated to make contributions into the Plan in such amounts determined by the board of directors of the Company. Contributions could be made in cash, Company stock, or a combination of both. Shares of Company stock were valued at their then fair value. The contribution for each year was allocated to each participant's account based on the relation of the participant's compensation to total compensation for the Plan year.

***Participant Accounts***

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account was credited with an allocation of the employer's contributions, dividends, Plan earnings, and forfeitures of terminated participants' nonvested accounts. Only those participants who were eligible employees of the Company as of the last day of the Plan year and had completed 1,000 hours of service during that Plan year received an allocation. Allocations were based on the proportion of each participant's eligible compensation for that year compared to the total eligible compensation of all participants.

***Put Option***

Under federal income tax regulations, the employer stock that was held by the Plan and its participants and was not readily tradable on an established market or was subject to trading limitations included a put option. The put option was a right to demand that the Company buy any shares of its stock distributed to participants for which there was no market. The put price was representative of the fair market value of the stock. The Company could pay for the purchase with interest over a period of five years. The purpose of the put option was to ensure the participant had the ability to ultimately obtain cash.

***Payment of Benefits***

No distributions from the Plan were made until a participant retired, died (in which case, payment was made to the participant's beneficiary or, if none, their legal representatives), became permanently disabled, or otherwise terminated employment with the Company and its participating subsidiaries. For participants who terminated employment before reaching retirement age for any reason other than death or disability, distributions began no later than one year after the close of the fifth year following the year in which the termination occurred. For participants who terminated employment by reason of death or disability or on or after reaching retirement age, distributions began no later than one year after the close of the Plan year in which termination occurred. Distributions were made in a single, lump-sum distribution or in the form of substantially equal annual installments over the period of not more than five years. For accounts whose value exceeded \$1,070,000, the five-year period was extended one additional year, but not more than five additional years, for each \$210,000, or fraction thereof by which such balance exceeded \$1,070,000.

Subsequent to the acquisition, all distributions to participants will be made in the form of a lump sum. The first round of distributions following termination of the Plan equaled 80 percent of participant account balances. The remaining balance of participant accounts will be distributed upon final liquidation of the Plan.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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***Voting Rights***

All Company common stock held by the Plan was voted on by the Trustee. Notwithstanding the foregoing, participants and/or beneficiaries were entitled to direct the voting of any voting shares allocated to their Company stock accounts with respect to any vote required for the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all the assets of a trade or business, or other similar transactions prescribed by regulation. The Trustee voted any allocated shares for which a participant has failed to give timely voting direction. Unallocated shares were voted by the Trustee on behalf of the collective best interest of Plan participants and their beneficiaries.

***Diversification***

Diversification was offered to participants close to retirement so that they had the opportunity to move part of the value of their investment in Company common stock into investments, which were more diversified. Participants who were at least age 55 with at least 10 years of participation in the Plan could elect to diversify a portion of their account. Diversification was offered to each eligible participant over a six-year period. In each of the first five years, a participant could diversify up to 25% of the value of his or her account, less any shares previously diversified. In the sixth year, the percentage changed to 50%.

***Forfeitures***

Plan forfeitures were allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were no forfeitures during the year ended December 31, 2024 or 2023.

***S Corporation Dividends***

S corporation dividends paid on allocated shares were allocated in the proportion that the cumulative number of shares in a participant's account as of the preceding anniversary date bore to the total cumulative shares of Company stock allocated to all participants as of that date. S corporation dividends paid on unallocated shares were divided among eligible participant accounts in the proportion each participant's compensation bore to the total compensation of all such participants.

**Note 2. Summary of Significant Accounting Policies**

***Basis of Accounting***

Due to the decision to terminate the Plan during 2023 (as discussed in Note 11), management determined that liquidation of the Plan is imminent and the financial statements for 2024 and 2023 have been prepared using the liquidation basis of accounting.

***Use of Estimates***

The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

***Cash and Cash Equivalents***

The Plan considers all highly liquid investments with maturities of three months or less from the trade date to be cash and cash equivalents.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan  
Notes to Financial Statements  
December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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***Investment Valuation and Income Recognition***

All investments in the 2024 and 2023 statements of net assets available for benefits are reported at liquidation value. For all investments, fair value approximates the amount the Plan expects to collect at liquidation.

Dividend income, if any, is recorded when declared. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the average cost method. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

***Payment of Benefits***

Benefit payments to participants are recorded upon distribution.

***Allocations***

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to: (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

***Administrative Expenses***

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion. The Company has historically paid the operating expenses of the Plan.

**Note 3. Administration of Plan Assets**

The Trustee of the Plan holds the Plan's assets, which currently consists of other investments.

Company contributions are held and managed by the Trustee, which invests cash received, interest, dividend income, and makes distributions to participants. The Trustee also administered the payment of interest and principal on the loan, which was reimbursed to the Trustee through contributions as determined by the Company.

Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan. Administrative expenses for the Trustee's fees are paid directly by the Plan.

During the year ended December 31, 2023, the Plan sponsor paid certain fees related to the sale of the Company. These fees totaled approximately \$460,000 for the year ended December 31, 2023.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

**Note 4. Disclosures About Fair Value of Plan Assets and Liabilities**

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. Fair-value measurement must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets or liabilities.

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

**Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

**Recurring Measurements**

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024 and 2023:

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>December 31, 2024 (in Liquidation)</b>				
U.S. government obligations	\$ 27,189,060	\$ 27,189,060	\$ -	\$ -
Cash and cash equivalents	46,506	46,506	-	-
	<u>\$ 27,235,566</u>	<u>\$ 27,235,566</u>	<u>\$ -</u>	<u>\$ -</u>
<b>December 31, 2023 (in Liquidation)</b>				
U.S. government obligations	\$ 2,005,264	\$ 2,005,264	\$ -	\$ -
Cash and cash equivalents	104,471,848	104,471,848	-	-
	<u>\$ 106,477,112</u>	<u>\$ 106,477,112</u>	<u>\$ -</u>	<u>\$ -</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2024 or 2023. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

**Investments**

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. There were no Level 2 or Level 3 securities.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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**Note 5. Note Payable**

In 2017, the Plan entered into a \$10,041,340 term loan agreement with the Company. The proceeds of the loan were used to purchase Company's common stock. Unallocated shares were collateral for the loan. Shares were released from collateral and allocated to participants as payments of principal and interest were made. The number of shares released in any year was the number of shares held as collateral times the ratio of the current year payments divided by the total of that year's payments, plus all future years' principal and interest payments. This resulted in 0 and 167,214 shares being released and allocated for the Plan years ended December 31, 2024 and 2023, respectively.

The agreement provided for the loan to be repaid over 15 years. The fair value of the note payable as of December 31, 2024 and 2023, was approximately \$0, determined by using interest rates currently available for issuance of debt with similar terms, maturity dates, and nonperformance risk. The loan bore interest at 2.50%.

In June 2023, the Plan used proceeds from the sale of common stock to settle the note payable related to the sale and Plan termination described in Note 10.

**Note 6. Risks and Uncertainties**

The Plan invests in investment securities which are exposed to various risks, such as interest rate, credit and overall market risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

**Note 7. Tax Status**

The Plan has received a determination letter from the IRS dated November 14, 2017, stating that the Plan, as then designed, was in compliance with the applicable requirements of the Code and, therefore, not subject to tax. The Plan has been amended since receiving the determination letter, and the sponsor believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2024 (in liquidation) and 2023 (in liquidation)**

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

The following is a reconciliation of the net increase (decrease) in net assets available for benefits to Form 5500 at December 31, 2024 and 2023:

	<u>2024 (in Liquidation)</u>	<u>2023 (in Liquidation)</u>
Net increase (decrease) in net assets available for benefits per the financial statements	\$ (79,130,991)	\$ 44,924,574
Change in interest payable	<u>-</u>	<u>(150,111)</u>
Net increase (decrease) in net assets available for benefits per Form 5500	<u>\$ (79,130,991)</u>	<u>\$ 44,774,463</u>

**Note 9. Related-Party and Party-in-Interest Transactions**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons.

The Company provides certain administrative services at no cost to the Plan.

**Note 10. Plan Termination**

On April 10, 2023, the Trustee of the Plan and the Company entered into a stock purchase agreement with Akima, LLC, to sell 100% of the common stock of the Company held by the Plan. The sale closed on June 30, 2023. As a result, the Plan was amended to be liquidated and terminated. The amendment provides for the use of the proceeds from the sale of common stock held in suspense (i.e., unallocated shares) to repay the Plan's note payable due to the Company, with the net proceeds from the sale of the unallocated shares to be allocated to the accounts of Plan participants as earnings on allocated shares. Upon successful completion of the sale and termination of the Plan, participants become fully vested in their accrued benefits. The amendment provides that all distributions to participants will be made in the form of lump sum payments only and allows for an initial disbursement of 80% of account balances. Any remaining balance of a participant's account will be distributed upon final liquidation of the Plan. Cash proceeds received by the Plan as a result of the sale totaled \$102,396,238, net of escrow and holdback amounts in accordance with the purchase agreement. The Plan received an additional \$2,270,224 in November 2023, as a working capital true up in accordance with the purchase agreement which is reflected in net appreciation in fair value of investments on the statement of changes in net assets available for benefits. Any excess escrow and holdback amounts, up to \$549,000, will be allocated to Plan participants prior to final liquidation.

**Note 11. Subsequent Events**

Subsequent events have been evaluated through September 2, 2025, which is the date the financial statements were available to be issued.

## ***Supplemental Schedules***

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**EIN 26-1886656 PN 002**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**December 31, 2024 (in Liquidation)**

<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Current Value</u>
U.S. government obligations United States of America	Treasury note, maturity date of 01/31/2025, 1.375%, par value of 7,220,600	\$ 7,170,121	\$ 7,204,100
United States of America	Treasury note, maturity date of 01/31/2025, 2.50%, par value of 10,000,000	9,954,972	9,986,523
United States of America	Treasury note, maturity date of 01/31/2025, 4.125%, par value of 10,000,000	9,992,472	9,998,437
United States of America	Accrued interest receivable	316,720	316,720
Morgan Stanley	Money market accounts	33,146	33,146
Pacific Premier Bank	Business money market	<u>13,360</u>	<u>13,360</u>
Total assets held for investment purposes		<u>\$ 27,480,791</u>	<u>\$ 27,552,286</u>

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**EIN 26-1886656 PN 002**  
**Schedule H, Line 4j – Schedule of Transactions**  
**Year Ended December 31, 2024 (in Liquidation)**

<b>Identity</b>	<b>Description</b>	<b>Purchase Price</b>	<b>Selling Price</b>	<b>Cost of Asset</b>	<b>Current Value of Asset on Transaction Date</b>	<b>Net Gain</b>
<b>Single Transactions</b>						
United States Treasury Note	Sale	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ -
United States Treasury Note	Sale	\$ -	\$ 11,300,000	\$ 11,300,000	\$ 11,300,000	\$ -
United States Treasury Bill	Sale	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
United States Treasury Note	Sale	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
United States Treasury Bill	Sale	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
United States Treasury Bill	Sale	\$ -	\$ 9,965,473	\$ 9,920,553	\$ 9,920,553	\$ 44,920
United States Treasury Note	Sale	\$ -	\$ 10,000,000	\$ 9,955,363	\$ 9,955,363	\$ 44,637
United States Treasury Note	Sale	\$ -	\$ 10,000,000	\$ 9,959,659	\$ 9,959,659	\$ 40,341
United States Treasury Note	Purchase	\$ 10,150,838	\$ -	\$ 10,150,838	\$ 10,150,838	\$ -
United States Treasury Note	Purchase	\$ 10,078,938	\$ -	\$ 10,078,938	\$ 10,078,938	\$ -
United States Treasury Note	Sale	\$ -	\$ 12,125,000	\$ 12,022,874	\$ 12,022,874	\$ 102,126
United States Treasury Note	Sale	\$ -	\$ 10,300,000	\$ 10,150,838	\$ 10,150,838	\$ 149,162
United States Treasury Note	Purchase	\$ 22,382,512	\$ -	\$ 22,382,512	\$ 22,382,512	\$ -
United States Treasury Note	Sale	\$ -	\$ 22,624,000	\$ 22,319,891	\$ 22,319,891	\$ 304,109
United States Treasury Note	Purchase	\$ 10,100,081	\$ -	\$ 10,100,081	\$ 10,100,081	\$ -
United States Treasury Note	Purchase	\$ 10,020,189	\$ -	\$ 10,020,189	\$ 10,020,189	\$ -

**Pinnacle Solutions, Inc. Employee Stock Ownership Plan**  
**EIN 26-1886656 PN 002**  
**Schedule H, Line 4j – Schedule of Transactions (continued)**  
**Year Ended December 31, 2024 (in Liquidation)**

<b>Identity</b>	<b>Description</b>	<b>Purchase Price</b>	<b>Selling Price</b>	<b>Cost of Asset</b>	<b>Current Value of Asset on Transaction Date</b>	<b>Net Gain</b>
<b>Single Transactions (continued)</b>						
United States Treasury Note	Purchase	<u>\$ 7,240,868</u>	<u>\$ -</u>	<u>\$ 7,240,868</u>	<u>\$ 7,240,868</u>	<u>\$ -</u>
<b>Series of Transactions</b>						
United States Treasury Note	Purchase	<u>\$ 8,575,746</u>	<u>\$ -</u>	<u>\$ 8,575,746</u>	<u>\$ 8,575,746</u>	<u>\$ -</u>
United States Treasury Note	Sale	<u>\$ -</u>	<u>\$ 8,678,279</u>	<u>\$ 8,624,083</u>	<u>\$ 8,624,083</u>	<u>\$ 54,196</u>