Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

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
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
JOHN A. MARTIN & ASSOCIATES 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan
10/01/2023

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
JOHN A. MARTIN STRUCTURAL ENGINEERS DBA JOHN A. MARTIN & ASSOCIATES

950 S GRAND AVENUE
SUITE 400
LOS ANGELES, CA 90015

2b Employer Identification Number (EIN)
27-1318532

2c Plan Sponsor's telephone number
626-274-1289

2d Business code (see instructions)
541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2025	KURT CLANDENING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
		3c Administrator's telephone number	
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b** EIN	
a	Sponsor's name		
c	Plan Name	**4d** PN	
5	Total number of participants at the beginning of the plan year	**5**	140
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	88
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	97
b	Retired or separated participants receiving benefits	**6b**	5
c	Other retired or separated participants entitled to future benefits	**6c**	42
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	144
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	144
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	134
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	138
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2F 2G 2E 2J 2K 2U 2T 3D

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

9a Plan funding arrangement (check all that apply)	**9b** Plan benefit arrangement (check all that apply)
(1) [ ] Insurance	(1) [ ] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts	(2) [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust	(3) [X] Trust
(4) [ ] General assets of the sponsor	(4) [ ] General assets of the sponsor

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

(4) [ ] **DCG** (Individual Plan Information) – Number Attached ______

(5) [X] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] **A** (Insurance Information) – Number Attached 0

(4) [X] **C** (Service Provider Information)

(5) [ ] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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______________________

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	**2024**
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan JOHN A. MARTIN & ASSOCIATES 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JOHN A. MARTIN STRUCTURAL ENGINEERS DBA JOHN A. MARTIN & ASSOCIATES	**D** Employer Identification Number (EIN) 27-1318532

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL 04-2647786

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

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

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

BFSG LLC

20-8532658

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR\INVESTMENT ADV	18000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	6149	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
C&S REAL ESTATE A - SS&C GIDS, INC	1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.45%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TCWMW TOT RTN BD ADM - BNY MELLON	500 ROSS STREET PITTSBURGH, PA 53442	0.50%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP SMALL-CAP VALUE - T. ROWE PRIC 52-2269240		0.15%

Part II **Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2024** **This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan
JOHN A. MARTIN & ASSOCIATES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOHN A. MARTIN STRUCTURAL ENGINEERS DBA JOHN A. MARTIN & ASSOCIATES

D Employer Identification Number (EIN)
27-1318532

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	**1a**	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	**1b(1)**	0	0
(2) Participant contributions	**1b(2)**	0	0
(3) Other	**1b(3)**	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	**1c(1)**	1284487	2036656
(2) U.S. Government securities	**1c(2)**	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	**1c(3)(A)**	0	0
(B) All other	**1c(3)(B)**	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	**1c(4)(A)**	0	0
(B) Common	**1c(4)(B)**	0	0
(5) Partnership/joint venture interests	**1c(5)**	0	0
(6) Real estate (other than employer real property)	**1c(6)**	0	0
(7) Loans (other than to participants)	**1c(7)**	0	0
(8) Participant loans	**1c(8)**	391387	339573
(9) Value of interest in common/collective trusts	**1c(9)**	0	0
(10) Value of interest in pooled separate accounts	**1c(10)**	0	0
(11) Value of interest in master trust investment accounts	**1c(11)**	0	0
(12) Value of interest in 103-12 investment entities	**1c(12)**	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	**1c(13)**	32323962	35819925
(14) Value of funds held in insurance company general account (unallocated contracts)	**1c(14)**	0	0
(15) Other	**1c(15)**	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	33999836	38196154
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	33999836	38196154

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	505964	
(B) Participants	2a(1)(B)	1091358	
(C) Others (including rollovers)	2a(1)(C)	118538	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1715860
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	96216	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	23579	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		119795
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2014102	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2014102
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4072233
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		7921990

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3706749	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3706749
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	6149	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	19902	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		26051
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3732800

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		4189190
l Transfers of assets:			
(1) To this plan	2l(1)		7128
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [X] 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) [X] 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: MAURER, GRAF & RIVERA, LLP **(2)** EIN: 33-0749936

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

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

Part IV Compliance Questions

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

During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No
If "Yes," enter the amount of any plan assets that reverted to the employer this year ______________.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

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

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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2024** **This Form is Open to Public Inspection.**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan
JOHN A. MARTIN & ASSOCIATES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOHN A. MARTIN STRUCTURAL ENGINEERS DBA JOHN A. MARTIN & ASSOCIATES

D Employer Identification Number (EIN)
27-1318532

Part I Distributions

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

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

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

EIN(s): 04-6568107 ____________

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month ________ Day ________ Year ________

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: _______% Private Equity: _______% Investment-Grade Debt and Interest Rate Hedging Assets: _______%

High-Yield Debt: _______% Real Assets: _______% Cash or Cash Equivalents: _______% Other: _______%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation.______________________________

Part VII IRS Compliance Questions

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A .

SCHEDULE MEP (Form 5500)	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ▶ **File as an attachment to Form 5500.**	**2024** **This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan JOHN A. MARTIN & ASSOCIATES 401(K) PLAN	**B** Three-digit Plan number (PN)...... ▶ 001
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF JOHN A. MARTIN STRUCTURAL ENGINEERS DBA JOHN A. MARTIN & ASSOCIATES	**D** Administrator's EIN 27-1318532

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

a ☒ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)

b ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)

c ☐ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)

d ☐ other multiple-employer pension plan (Describe)________________________ (Complete Part II)

Part II Participating Employer Information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
JOHN A. MARTIN STRUCTURAL ENGINEERS DBA JOHN A. MARTIN & ASSOCIATES	27-1318532	89.68	32098962
JOHN A. MARTIN & ASSOCIATES OF NEVADA, INC.	88-0193580	10.32	5725588

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e	Does the plan include any individuals not participating through an employer or who are individual working owners?	**2e**	☐ Yes ☒ No
2f	If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	**2f**	
2g	If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	**2g**	

Part III Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) .... ☐ Yes ☐ No

3b If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)
ACK ID ______________________________

MAURER, GRAF & RIVERA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

3111 N. Tustin Street, Suite 140
Orange, CA 92865
714-937-3900 t
714-937-3930 f
www.mgrcpas.com

October 3, 2025

Mr. Kurt Clandening, Plan Administrator
John A. Martin & Associates 401(k) Plan
950 S. Grand Avenue, 4th Floor
Los Angeles, CA 90015

Dear Kurt:

Attached is a copy of the 401(k) Plan report, financial statements and, supplemental schedules of John A. Martin & Associates 401(k) Plan. for the years ended December 31, 2024, and October 1, 2023 to December 31, 2023. A report letter describing the scope of our work is included with the financial statements.

Please contact us if you have any questions.

Very truly yours,

MAURER, GRAF & RIVERA, LLP
Certified Public Accountants

Rhea Leigh Graf

Rhea Leigh Graf
Partner

RLG:emm
Enclosures

JOHN A. MARTIN & ASSOCIATES 401(k) PLAN

REPORT, FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

December 31, 2024

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MAURER, GRAF & RIVERA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

3111 N. Tustin Street, Suite 140
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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Plan Participants of the John A. Martin & Associates 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 Financial Statements

We have performed audits of the financial statements of John A. Martin & Associates 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and October 1, 2023 to December 31, 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements (2024 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 2024 and 2023 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2024, and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of John A. Martin & Associates 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about John A. Martin & Associates 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter-- Supplemental Schedules Required by ERISA

The supplemental schedule of (1) Schedule H, line 4i**--** Schedule of Assets (Held at End of Year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Maurer, Graf & Rivera, LLP

Orange, California
September 25, 2025

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024 and 2023

ASSETS	**2024**	**2023**
Investments, at fair value		
Mutual funds	$ 35,819,925	$ 32,323,962
Money market fund	2,036,656	1,284,487
Total investments	37,856,581	33,608,449
Receivables		
Notes receivable from participants	339,573	391,387
Total receivables	339,573	391,387
Total assets	38,196,154	33,999,836
Net assets available for benefits	$ 38,196,154	$ 33,999,836

The accompanying notes are an integral part of these financial statements

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024

	2024
Additions to net assets attributed to:	
Investment income	
Net appreciation in fair value of investments	$ 4,072,233
Dividend and interest income	2,110,318
	6,182,551
Interest income from notes receivable from participants	23,579
Contributions	
Participants	1,091,358
Employers	505,964
Particpant rollovers	118,538
Total contributions	1,715,860
Total additions to net assets	7,921,990
Deductions from net assets attributed to:	
Benefits paid to participants	3,706,749
Administration expenses	26,051
Total deductions from net assets	3,732,800
Net increase in net assets available for benefits	4,189,190
Transfer from various other plans (see Note 1)	7,128
Net assets available for benefits, beginning of year	33,999,836
Net assets available for benefits, end of year	$ 38,196,154

The accompanying notes are an integral part of these financial statements

NOTE 1. DESCRIPTION OF PLAN

The following description of the John A. Martin & Associates 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - Martin Associates Group, Inc. 401(k) Profit Sharing Plan adopted the Plan effective January 1, 1991 for its eligible employees and its controlled group of companies as well as the employees of John A. Martin & Associates, Inc. and Martin/Martin, Inc. Collectively, all of the participating employers will be known as the "Companies" or "Employer". The Plan is a multiple employer defined contribution plan under Section 401(k) of the Internal Revenue Code ("IRC") and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Fidelity Management Trust ("Fidelity") is the Plan's trustee.

On October 1, 2023 the Plan spun off three of its divisions into new plans; Divisions 41 and 51 formed John A. Martin & Associates 401(k) Plan. Division 48 formed the M/M 401(k) Plan. On October 1, 2023, the accounts of the noted divisions, transferred out of the Plan Assets to previously mentioned Plans. Furthermore, on January 25, 2024 Plan Trustees chose to terminate the original Plan as of March 1, 2024.

Eligibility - The Plan provides for eligibility upon completion of three months of service. Participating employees are eligible to receive the Companies' discretionary matching contribution upon completion of three months of service. Participating employees are eligible to receive the Company profit sharing contributions upon completing 1,000 hours of service and must be employed at year end.

Contributions to the Plan - Under the terms of the Plan, participating employees may contribute up to 60% of their eligible annual compensation, not to exceed the amount allowable pursuant to the requirements of the IRC, each year on a pre-tax basis or post-tax Roth 401(k) basis by salary reduction.

The Plan offers a safe harbor employer match feature. Under the safe harbor employer match feature, the Company, John A. Martin & Associates of Nevada, Inc., may match 100% of the first 3% and 50% of the next 2% of eligible employee compensation. The Company, John A. Martin Structural Engineers, Inc., provides a discretionary match of up to 5% of the eligible employee's compensation.

The Plan provides for participant rollover contributions which represent distributions from other tax-qualified retirement plans. The maximum amount of a participant's rollover contribution is not affected by the limits otherwise applicable to participant contributions.

Participants direct the investment of all contributions to their account into various investment options offered by the Plan.

Contributions Funding - The Companies make contributions to the Plan for employee contributions and Companies discretionary matching contributions consistent with the related payroll periods. The Companies make their employer profit-sharing contributions on an annual basis.

NOTE 1. DESCRIPTION OF PLAN (continued)

Vesting - Each participant is 100% vested in his or her contributions and safe harbor matching contributions and earnings thereon. Participants become fully vested in the Companies' contributions on the first of the following to occur:

1. Sixty-fifth birthday (normal retirement age);
2. The date on which the participant shall be determined to have a total and permanent disability;
3. The date of the participant's death, or
4. The completion of five years of credited service (as defined) as follows:

Number of Years of Service	Vested Percentage
One year	20%
Two years	40%
Three years	60%
Four years	80%
Five years	100%

Forfeitures - Amounts forfeited from terminating participants' non-vested portion of the Companies' matching contribution account and earnings on the Companies' contributions may be used to reduce expenses or to reduce the Companies' contributions. Approximately $12,560 of forfeitures were used to reduce the Company's contributions during the year ended December 31, 2024.

Active participants may withdraw any part of their account in a single sum in the event of undue financial hardship or attainment of age 59 ½.

Participant Accounts - Each participant's account is credited with the participant's contribution and allocations of (a) the Companies' matching contributions, and (b) Plan earnings less an allocation of investment and operating expenses charged to the Plan. Except for unutilized forfeitures, the net assets of the Plan are allocated entirely to individual participants' accounts.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements for the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded as earned. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Accounting Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results differ from those estimates.

Payment of Benefits - Retired or terminated participants receive the vested portion of their Companies' matching contributions and earnings on their Companies' contributions and 100% of their pre-tax contribution as soon as administratively possible following retirement, termination or upon becoming disabled.

Non-Distributed Benefits - The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Notes Receivable from Participants - Participants may borrow from their accounts up to a maximum of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and must be repaid at a fixed interest rate which is commensurate with local prevailing rates as determined by the Plan. Generally, loans must be repaid within five years, unless the loan was for the purchase of a principal residence. In this case, the repayment period may be extended to a maximum of 10 years. Principal and interest is paid ratably through payroll deductions. Delinquent or defaulted notes receivables from participants are written off as "deemed" distributions at the end of the quarter following the quarter in which the default occurs.

The Plan classifies participant loans as notes receivable from participants in the statements of net assets available for benefits and measures them at their unpaid principal balance plus any accrued interest.

Plan Administrative Expenses - The Company provides or pays for certain accounting, legal and management services without charge to the Plan. Fees related to the administration of notes receivable from participants and certain fees related to distributions are charged directly to participant's accounts and included in administration expenses. Additionally, Plan recordkeeping fees, investment consulting fees and audit fees may be paid by forfeitures when forfeitures are available. When forfeitures are not available these fees are charged directly to participant's accounts. Investment related expenses are included in net appreciation of fair value investments.

Subsequent Events - Management has evaluated subsequent events through September 25, 2025, the date the financial statements were available to be issued.

NOTE 3. INFORMATION CERTIFIED BY THE TRUSTEE

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditor not to perform any auditing procedures with respect to the following information certified by Fidelity Management Trust Company, the trustee of the Plan, as complete and accurate, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental schedule:

a) Investments

	December 31, 2024	December 31, 2023
Mutual funds	$ 35,819,925	$ 32,323,962
Money market fund	$ 2,036,656	$ 1,284,487

b) Notes receivable from participants*

	2024	2023
Notes receivable from participants*	$ 339,573	$ 391,387

**Notes receivable from participants are participant loans allowed under the related regulations. The participant loans are certified by the trustee, and are included as investments on the supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as required by the Department of Labor's Rules and Regulations for reporting and Disclosure required under*

c) Investment income and other additions (deductions)

	Year Ended December 31, 2024
Net appreciation in fair value of investments	$ 4,072,233
Dividend and interest income	$ 2,110,318
Interest income from notes receivable from participants	$ 23,579

d) Supplemental Schedule:
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

NOTE 4. FAIR VALUE MEASUREMENTS

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

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2024 and 2023.

Mutual funds - These investments are valued at the closing quoted market price reported on the active market on which the public investment securities are traded.

Money market fund - These investments are valued at the closing quoted market price reported on the active market on which the public investment securities are traded.

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

NOTE 4. FAIR VALUE MEASUREMENTS (continued)

The following are the Plan's financial instruments carried at fair value categorized by the fair value hierarchy as of December 31, 2024 and 2023:

	Fair Value Measurements Using Input Type			
December 31, 2024	**Level 1**	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 35,819,925	$ -	$ -	$ 35,819,925
Money market fund	$ 2,036,656	$ -	$ -	$ 2,036,656
Total investments measured at fair value	$ 37,856,581	$ -	$ -	$ 37,856,581

	Fair Value Measurements Using Input Type			
December 31, 2023	**Level 1**	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 32,323,962	$ -	$ -	$ 32,323,962
Money market fund	$ 1,284,487	$ -	$ -	$ 1,284,487
Total investments measured at fair value	$ 33,608,449	$ -	$ -	$ 33,608,449

NOTE 5. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 6. INCOME TAX STATUS

The Plan obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax-exempt as of the financial statement dates.

NOTE 6. INCOME TAX STATUS (continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's tax returns generally remain open for Federal tax audits for three years from the filing date.

NOTE 7. PLAN TERMINATION

The Companies have no legal or contractual obligation to make annual contributions to or continue the Plan. Although the Companies have not expressed any desire to do so, the Plan may be terminated at any time. In the event that the Plan should terminate, all Participants will immediately become 100% vested in their accounts and the funds will be distributed in single lump sum payments as soon as administratively feasible.

NOTE 8. RELATED PARTY AND PARTY IN-INTEREST TRANSACTIONS

Certain Plan investments are mutual funds and a money market fund that are managed by a Company affiliated with Fidelity. Fidelity is the trustee as defined by the Plan.

The Plan allows for the issuance of notes receivable to participants in accordance with the related regulations.

Fees incurred by the Plan for investment management services are included in net appreciation in fair value of investments. These fees are paid to the investment fund manager and may include certain revenue sharing fees that are paid to Fidelity Management Trust Company, its affiliates, other investment custodians and investment advisors.

As disclosed in Note 2, certain administrative expenses related to participant related activities are paid directly to an affiliate of Fidelity. In addition, certain Plan recordkeeping fees may be paid by the Plan. All fees paid directly by the Plan to Fidelity are included in administration fees.

Additionally, fees may be paid to certain service providers that are considered parties-in-interest under ERlSA and these fees are included in administration expenses.

These transactions qualify as party-in-interest transactions for which there are statutory exemptions.

Supplemental Schedules

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
SUPPLEMENTAL SCHEDULE

December 31, 2024
FEIN: 27-1318532
Plan Number: 001

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

(a)	(b) Identity of Issue Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Mutual Funds			
	T. Rowe Price	Small Cap Value	**	$ 652,639
	T. Rowe Price	Mid Cap Growth	**	796,734
	T. Rowe Price	Retirement 2005	**	15,372
	T. Rowe Price	Retirement 2010	**	312,246
	T. Rowe Price	Retirement 2015	**	363
	T. Rowe Price	Retirement 2020	**	694,711
	T. Rowe Price	Retirement 2025	**	887,267
	T. Rowe Price	Retirement 2030	**	952,309
	T. Rowe Price	Retirement 2035	**	1,480,917
	T. Rowe Price	Retirement 2040	**	883,889
	T. Rowe Price	Retirement 2045	**	1,943,013
	T. Rowe Price	Retirement 2050	**	1,292,358
	T. Rowe Price	Retirement 2055	**	1,164,744
	T. Rowe Price	Retirement 2060	**	398,557
	T. Rowe Price	Retirement 2065	**	55,369
	Vanguard	Vanguard Short Term Investment Grade Adm	**	278,498
	Vanguard	Vanguard Total Bond Market Index Adm	**	585,790
	Vanguard	Vanguard Equity Income Adm	**	292,216
	T. Rowe Price	Blue Chip Growth	**	3,374,726
	T. Rowe Price	New Horizons I	**	104,417
	American Funds	American Bond Funds Large Cap Value R6	**	2,020,300
	American Funds	American Funds Growth of Amer R6	**	6,597,112
	Dodge & Cox Funds	Dodge & Cox Income X	**	119,509
	Dodge & Cox Funds	Dodge & Cox International Stock	**	163,755
	Cohen & Steers	Real Estate Securities Fund, Inc. Class A	**	206,100
	John Hancock	Disciplined Value Mid-Cap Fund Class I	**	541,144
*	Fidelity Management Trust	Fidelity Capital And Income	**	919,420
*	Fidelity Management Trust	Fidelity Select Health Care	**	551,746
*	Fidelity Management Trust	Fidelity Select Technology	**	1,924,088
*	Fidelity Management Trust	Fidelity International Discovery	**	1,048,997
*	Fidelity Management Trust	Fidelity 500 Index Institutional	**	5,492,238
*	Fidelity Management Trust	Govt MMKT	**	-
*	Fidelity Management Trust	Extended Market Index	**	69,381
	Money Market Funds	Fidelity Government Money Market Premium	**	2,036,656
*	Fidelity Management Trust			
		Total		$ 37,856,581

* *Party-in-interest*
** *Historical cost is not required for participant directed investments*

See Independent Auditors' Report
and the accompanying notes to financial statements

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
SUPPLEMENTAL SCHEDULE

December 31, 2024
FEIN: 27-1318532
Plan Number: 001

Form 5500, Attachment
Multiple Employer Plan Information

EMPLOYER NAME	EIN	ESTIMATE OF CONTRIBUTION %	AGGREGATE ACCOUNT BALANCE
John A. Martin Structural Engineers, Inc. dba John A. Martin & Associates, Inc.	27-1318532	89.68%	$ 453,749
John A. Martin & Associates of Nevada, Inc.	88-0193580	10.32%	52,215
TOTAL		100.00%	$ 505,964

MAURER, GRAF & RIVERA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

3111 N. Tustin Street, Suite 140
Orange, CA 92865
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714-937-3930 f
www.mgrcpas.com

October 3, 2025

Mr. Kurt Clandening, Plan Administrator
John A. Martin & Associates 401(k) Plan
950 S. Grand Avenue, 4th Floor
Los Angeles, CA 90015

Dear Kurt:

Attached is a copy of the 401(k) Plan report, financial statements and, supplemental schedules of John A. Martin & Associates 401(k) Plan. for the years ended December 31, 2024, and October 1, 2023 to December 31, 2023. A report letter describing the scope of our work is included with the financial statements.

Please contact us if you have any questions.

Very truly yours,

MAURER, GRAF & RIVERA, LLP
Certified Public Accountants

Rhea Leigh Graf

Rhea Leigh Graf
Partner

RLG:emm
Enclosures

JOHN A. MARTIN & ASSOCIATES 401(k) PLAN

REPORT, FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

December 31, 2024

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MAURER, GRAF & RIVERA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

3111 N. Tustin Street, Suite 140
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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Plan Participants of the John A. Martin & Associates 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 Financial Statements

We have performed audits of the financial statements of John A. Martin & Associates 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and October 1, 2023 to December 31, 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements (2024 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 2024 and 2023 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2024, and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of John A. Martin & Associates 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about John A. Martin & Associates 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter-- Supplemental Schedules Required by ERISA

The supplemental schedule of (1) Schedule H, line 4i**--** Schedule of Assets (Held at End of Year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Maurer, Graf & Rivera, LLP

Orange, California
September 25, 2025

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024 and 2023

ASSETS	**2024**	**2023**
Investments, at fair value		
Mutual funds	$ 35,819,925	$ 32,323,962
Money market fund	2,036,656	1,284,487
Total investments	37,856,581	33,608,449
Receivables		
Notes receivable from participants	339,573	391,387
Total receivables	339,573	391,387
Total assets	38,196,154	33,999,836
Net assets available for benefits	$ 38,196,154	$ 33,999,836

The accompanying notes are an integral part of these financial statements

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024

	2024
Additions to net assets attributed to:	
Investment income	
Net appreciation in fair value of investments	$ 4,072,233
Dividend and interest income	2,110,318
	6,182,551
Interest income from notes receivable from participants	23,579
Contributions	
Participants	1,091,358
Employers	505,964
Particpant rollovers	118,538
Total contributions	1,715,860
Total additions to net assets	7,921,990
Deductions from net assets attributed to:	
Benefits paid to participants	3,706,749
Administration expenses	26,051
Total deductions from net assets	3,732,800
Net increase in net assets available for benefits	4,189,190
Transfer from various other plans (see Note 1)	7,128
Net assets available for benefits, beginning of year	33,999,836
Net assets available for benefits, end of year	$ 38,196,154

The accompanying notes are an integral part of these financial statements

NOTE 1. DESCRIPTION OF PLAN

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Participants direct the investment of all contributions to their account into various investment options offered by the Plan.

Contributions Funding - The Companies make contributions to the Plan for employee contributions and Companies discretionary matching contributions consistent with the related payroll periods. The Companies make their employer profit-sharing contributions on an annual basis.

NOTE 1. DESCRIPTION OF PLAN (continued)

Vesting - Each participant is 100% vested in his or her contributions and safe harbor matching contributions and earnings thereon. Participants become fully vested in the Companies' contributions on the first of the following to occur:

1. Sixty-fifth birthday (normal retirement age);
2. The date on which the participant shall be determined to have a total and permanent disability;
3. The date of the participant's death, or
4. The completion of five years of credited service (as defined) as follows:

Number of Years of Service	Vested Percentage
One year	20%
Two years	40%
Three years	60%
Four years	80%
Five years	100%

Forfeitures - Amounts forfeited from terminating participants' non-vested portion of the Companies' matching contribution account and earnings on the Companies' contributions may be used to reduce expenses or to reduce the Companies' contributions. Approximately $12,560 of forfeitures were used to reduce the Company's contributions during the year ended December 31, 2024.

Active participants may withdraw any part of their account in a single sum in the event of undue financial hardship or attainment of age 59 ½.

Participant Accounts - Each participant's account is credited with the participant's contribution and allocations of (a) the Companies' matching contributions, and (b) Plan earnings less an allocation of investment and operating expenses charged to the Plan. Except for unutilized forfeitures, the net assets of the Plan are allocated entirely to individual participants' accounts.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements for the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition - The Plan’s investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded as earned. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Accounting Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results differ from those estimates.

Payment of Benefits - Retired or terminated participants receive the vested portion of their Companies' matching contributions and earnings on their Companies' contributions and 100% of their pre-tax contribution as soon as administratively possible following retirement, termination or upon becoming disabled.

Non-Distributed Benefits - The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Notes Receivable from Participants - Participants may borrow from their accounts up to a maximum of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and must be repaid at a fixed interest rate which is commensurate with local prevailing rates as determined by the Plan. Generally, loans must be repaid within five years, unless the loan was for the purchase of a principal residence. In this case, the repayment period may be extended to a maximum of 10 years. Principal and interest is paid ratably through payroll deductions. Delinquent or defaulted notes receivables from participants are written off as "deemed" distributions at the end of the quarter following the quarter in which the default occurs.

The Plan classifies participant loans as notes receivable from participants in the statements of net assets available for benefits and measures them at their unpaid principal balance plus any accrued interest.

Plan Administrative Expenses - The Company provides or pays for certain accounting, legal and management services without charge to the Plan. Fees related to the administration of notes receivable from participants and certain fees related to distributions are charged directly to participant's accounts and included in administration expenses. Additionally, Plan recordkeeping fees, investment consulting fees and audit fees may be paid by forfeitures when forfeitures are available. When forfeitures are not available these fees are charged directly to participant's accounts. Investment related expenses are included in net appreciation of fair value investments.

Subsequent Events - Management has evaluated subsequent events through September 25, 2025, the date the financial statements were available to be issued.

NOTE 3. INFORMATION CERTIFIED BY THE TRUSTEE

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditor not to perform any auditing procedures with respect to the following information certified by Fidelity Management Trust Company, the trustee of the Plan, as complete and accurate, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental schedule:

a) Investments

	December 31,	
	2024	2023
Mutual funds	$ 35,819,925	$ 32,323,962
Money market fund	$ 2,036,656	$ 1,284,487
b) Notes receivable from participants*	$ 339,573	$ 391,387

**Notes receivable from participants are participant loans allowed under the related regulations. The participant loans are certified by the trustee, and are included as investments on the supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as required by the Department of Labor's Rules and Regulations for reporting and Disclosure required under*

c) Investment income and other additions (deductions)

	Year Ended December 31, 2024
Net appreciation in fair value of investments	$ 4,072,233
Dividend and interest income	$ 2,110,318
Interest income from notes receivable from participants	$ 23,579

d) Supplemental Schedule:
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

NOTE 4. FAIR VALUE MEASUREMENTS

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

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2024 and 2023.

Mutual funds - These investments are valued at the closing quoted market price reported on the active market on which the public investment securities are traded.

Money market fund - These investments are valued at the closing quoted market price reported on the active market on which the public investment securities are traded.

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

NOTE 4. FAIR VALUE MEASUREMENTS (continued)

The following are the Plan's financial instruments carried at fair value categorized by the fair value hierarchy as of December 31, 2024 and 2023:

	Fair Value Measurements Using Input Type			
December 31, 2024	**Level 1**	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 35,819,925	$ -	$ -	$ 35,819,925
Money market fund	$ 2,036,656	$ -	$ -	$ 2,036,656
Total investments measured at fair value	$ 37,856,581	$ -	$ -	$ 37,856,581

	Fair Value Measurements Using Input Type			
December 31, 2023	**Level 1**	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 32,323,962	$ -	$ -	$ 32,323,962
Money market fund	$ 1,284,487	$ -	$ -	$ 1,284,487
Total investments measured at fair value	$ 33,608,449	$ -	$ -	$ 33,608,449

NOTE 5. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 6. INCOME TAX STATUS

The Plan obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax-exempt as of the financial statement dates.

NOTE 6. INCOME TAX STATUS (continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's tax returns generally remain open for Federal tax audits for three years from the filing date.

NOTE 7. PLAN TERMINATION

The Companies have no legal or contractual obligation to make annual contributions to or continue the Plan. Although the Companies have not expressed any desire to do so, the Plan may be terminated at any time. In the event that the Plan should terminate, all Participants will immediately become 100% vested in their accounts and the funds will be distributed in single lump sum payments as soon as administratively feasible.

NOTE 8. RELATED PARTY AND PARTY IN-INTEREST TRANSACTIONS

Certain Plan investments are mutual funds and a money market fund that are managed by a Company affiliated with Fidelity. Fidelity is the trustee as defined by the Plan.

The Plan allows for the issuance of notes receivable to participants in accordance with the related regulations.

Fees incurred by the Plan for investment management services are included in net appreciation in fair value of investments. These fees are paid to the investment fund manager and may include certain revenue sharing fees that are paid to Fidelity Management Trust Company, its affiliates, other investment custodians and investment advisors.

As disclosed in Note 2, certain administrative expenses related to participant related activities are paid directly to an affiliate of Fidelity. In addition, certain Plan recordkeeping fees may be paid by the Plan. All fees paid directly by the Plan to Fidelity are included in administration fees.

Additionally, fees may be paid to certain service providers that are considered parties-in-interest under ERlSA and these fees are included in administration expenses.

These transactions qualify as party-in-interest transactions for which there are statutory exemptions.

Supplemental Schedules

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
SUPPLEMENTAL SCHEDULE

December 31, 2024
FEIN: 27-1318532
Plan Number: 001

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

(a)	(b) Identity of Issue Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Mutual Funds			
	T. Rowe Price	Small Cap Value	**	$ 652,639
	T. Rowe Price	Mid Cap Growth	**	796,734
	T. Rowe Price	Retirement 2005	**	15,372
	T. Rowe Price	Retirement 2010	**	312,246
	T. Rowe Price	Retirement 2015	**	363
	T. Rowe Price	Retirement 2020	**	694,711
	T. Rowe Price	Retirement 2025	**	887,267
	T. Rowe Price	Retirement 2030	**	952,309
	T. Rowe Price	Retirement 2035	**	1,480,917
	T. Rowe Price	Retirement 2040	**	883,889
	T. Rowe Price	Retirement 2045	**	1,943,013
	T. Rowe Price	Retirement 2050	**	1,292,358
	T. Rowe Price	Retirement 2055	**	1,164,744
	T. Rowe Price	Retirement 2060	**	398,557
	T. Rowe Price	Retirement 2065	**	55,369
	Vanguard	Vanguard Short Term Investment Grade Adm	**	278,498
	Vanguard	Vanguard Total Bond Market Index Adm	**	585,790
	Vanguard	Vanguard Equity Income Adm	**	292,216
	T. Rowe Price	Blue Chip Growth	**	3,374,726
	T. Rowe Price	New Horizons I	**	104,417
	American Funds	American Bond Funds Large Cap Value R6	**	2,020,300
	American Funds	American Funds Growth of Amer R6	**	6,597,112
	Dodge & Cox Funds	Dodge & Cox Income X	**	119,509
	Dodge & Cox Funds	Dodge & Cox International Stock	**	163,755
	Cohen & Steers	Real Estate Securities Fund, Inc. Class A	**	206,100
	John Hancock	Disciplined Value Mid-Cap Fund Class I	**	541,144
*	Fidelity Management Trust	Fidelity Capital And Income	**	919,420
*	Fidelity Management Trust	Fidelity Select Health Care	**	551,746
*	Fidelity Management Trust	Fidelity Select Technology	**	1,924,088
*	Fidelity Management Trust	Fidelity International Discovery	**	1,048,997
*	Fidelity Management Trust	Fidelity 500 Index Institutional	**	5,492,238
*	Fidelity Management Trust	Govt MMKT	**	-
*	Fidelity Management Trust	Extended Market Index	**	69,381
	Money Market Funds	Fidelity Government Money Market Premium	**	2,036,656
*	Fidelity Management Trust			
		Total		$ 37,856,581

* *Party-in-interest*
** *Historical cost is not required for participant directed investments*

JOHN A. MARTIN & ASSOCIATES 401(K) PLAN
SUPPLEMENTAL SCHEDULE

December 31, 2024
FEIN: 27-1318532
Plan Number: 001

Form 5500, Attachment
Multiple Employer Plan Information

EMPLOYER NAME	EIN	ESTIMATE OF CONTRIBUTION %	AGGREGATE ACCOUNT BALANCE
John A. Martin Structural Engineers, Inc. dba John A. Martin & Associates, Inc.	27-1318532	89.68%	$ 453,749
John A. Martin & Associates of Nevada, Inc.	88-0193580	10.32%	52,215
TOTAL		100.00%	$ 505,964

See Independent Auditors' Report
and the accompanying notes to financial statements