

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 <h2 style="text-align: center;">2024</h2> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II	Basic Plan Information—enter all requested information
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1a Name of plan <u>CRITICAL PROJECT SERVICES, LLC RETIREMENT SAVINGS PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
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) <u>CRITICAL PROJECT SERVICES, LLC</u> <u>17000 DALLAS PARKWAY SUITE 200</u> <u>DALLAS, TX 75248</u>	1c Effective date of plan <u>01/01/2012</u> 2b Employer Identification Number (EIN) <u>80-0440179</u> 2c Plan Sponsor's telephone number <u>713-438-4553</u> 2d Business code (see instructions) <u>541600</u>

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.	10/10/2025	PLAN SPONSOR
	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 <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	246
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	149
	6a(2)	259
	6b	0
	6c	104
	6d	363
	6e	0
	6f	363
	6g(1)	214
	6g(2)	327
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

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) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan CRITICAL PROJECT SERVICES, LLC RETIREMENT SAVINGS PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 CRITICAL PROJECT SERVICES, LLC</p>	<p>D Employer Identification Number (EIN) 80-0440179</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	335755-01	50	01/01/2024	12/31/2024

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	436287
5	Current value of plan's interest under this contract in separate accounts at year end.....	0
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input checked="" type="checkbox"/> other ▶ GROUP ANNUITY CONTRACT	
b	Balance at the end of the previous year	7b 559928
c	Additions: (1) Contributions deposited during the year	7c(1) 81373
	(2) Dividends and credits.....	7c(2) 0
	(3) Interest credited during the year.....	7c(3) 6488
	(4) Transferred from separate account	7c(4) 305002
	(5) Other (specify below)..... ▶ LOAN REPAYMENT(S)	7c(5) 48209
	(6) Total additions	7c(6) 441072
d	Total of balance and additions (add lines 7b and 7c(6))	7d 1001000
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 85477
	(2) Administration charge made by carrier.....	7e(2) 1872
	(3) Transferred to separate account	7e(3) 477364
	(4) Other (specify below)..... ▶	7e(4)
(5) Total deductions	7e(5) 564713	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f 436287

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

A Name of plan CRITICAL PROJECT SERVICES, LLC RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CRITICAL PROJECT SERVICES, LLC	D Employer Identification Number (EIN) 80-0440179	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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)

EMPOWER ANNUITY INS CO OF AMERICA

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	45860	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

USI ADVISORS INC

95 GLASTONBURY BLVD
STE 102
GLASTONBURY, CT 06033

(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	INVESTMENT ADVISOR	22974	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	20476	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan CRITICAL PROJECT SERVICES, LLC RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CRITICAL PROJECT SERVICES, LLC	D Employer Identification Number (EIN) 80-0440179

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

		(a) Beginning of Year	(b) End of Year
Assets			
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)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	93261	129777
(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)	8617518	11407615
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	559928	436287
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	9270707	11973679
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	9270707	11973679

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)	906164	
(B) Participants.....	2a(1)(B)	1762244	
(C) Others (including rollovers).....	2a(1)(C)	298337	
(2) Noncash contributions.....	2a(2)	0	2966745
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	8540	
(F) Other.....	2b(1)(F)	6488	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		15028
(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)	312164	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		312164
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		778308
c Other income	2c		22977
d Total income. Add all income amounts in column (b) and enter total	2d		4095222

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1262740	
(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)		1262740
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		17226
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)	45860	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	43450	
(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)	22974	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		112284
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1392250

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2702972
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: CROWE LLP

(2) EIN: 35-0921680

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.)		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.)		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.)		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.)		X	
e Was this plan covered by a fidelity bond?	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?		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?		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?		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.)	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.)		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?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>CRITICAL PROJECT SERVICES, LLC RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CRITICAL PROJECT SERVICES, LLC</u>	D Employer Identification Number (EIN) <u>80-0440179</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 20-3691708

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	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 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024

single performance obligation. However, when the Company has determined that a contract has more than one performance obligation, the transaction price is allocated to each performance obligation based on estimated relative standalone selling prices of the goods or services at the inception of the contract, which typically is determined using cost plus an appropriate margin.

The Company recognizes revenue for contracts over a period of time based on the nature of the contract and work performed. For fixed price contracts and costs plus contracts, the Company utilizes the cost-to-cost input method to measure progress towards completion of the performance obligation. Under the cost-to-cost measure of progress, the extent of progress towards completion is measured based on the ratio of total costs incurred to date to the total estimated costs at completion of the performance obligation. Management believes these methods best depict the transfer of control to the customer based on the nature of the contract and work performed.

Contract costs, depending on the contract type, consist of direct costs on contracts, including labor and materials, amounts payable to subcontractors and subconsultants, direct overhead costs, and/or equipment expenses.

Due to uncertainties inherent in the estimation process, it is possible that estimates of costs to complete a performance obligation may be revised in the near term. Changes in contract estimates, and related progress towards complete satisfaction of a performance obligation are recognized on a cumulative catch-up basis in the period in which the revisions to the estimates are made. When the current estimate of total costs for a performance obligation indicates a loss, a provision for the entire estimated loss is made in the period in which the loss becomes evident. The Company excludes all costs associated with material project inefficiencies from its methods for revenue recognition and records them as incurred.

Economic factors that could affect the nature, amount, timing and uncertainty of revenue and cash flows for contracts with customers include the economic viability of its customers and geographic need for the Company's services.

For certain arrangements for which work is performed under time and materials contracts, progress towards complete satisfaction of such performance obligations is measured using an output method as the customer receives and consumes the benefits of performance completed to date.

The Company recognizes revenue when it has the right to invoice the customer, as it directly relates to the time and materials incurred with engineering service contracts, and value provided to the customer is directly related to the amount of the invoice.

All the Company's revenue is recognized over time; as such, no disaggregation of revenue is presented.

4. Accounts Receivable

The following is a summary of accounts receivable as of December 31, 2024:

Contracts completed	\$	48,251
Contracts in progress		121,864,604
Total accounts receivable		121,912,855
Allowance for credit losses		-
Total accounts receivable	\$	121,912,855

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024

5. Contract Assets and Liabilities

The timing of revenue recognition may differ from the timing of invoicing to customers. Contract assets include amounts from long-term construction projects when revenues recognized under the cost-to-cost measure of progress exceeds the amounts invoiced to customers. Contract retainages associated with contract work that has been completed and billed but not paid by customers until the contracts are substantially complete, pursuant to contract provisions under the contract, are also included in contract assets. As retainage is withheld for the purpose of satisfactory performance under the contract, retainage receivables are not considered a significant financing component. In addition, many time and materials arrangements are billed in arrears pursuant to contract terms that are standard within the industry, resulting in contract assets being recorded, as revenue is recognized in advance of billings.

Contract assets from long-term contracts arise when costs and earnings on contracts in progress are in excess of amounts invoiced to customers under the cost-to-cost measure of progress.

Costs and estimated earnings in excess of billings on contracts in progress	\$ 11,317,043
Retainages	30,146,476
Total contract assets	\$ 41,463,519

Contract liabilities from long-term construction contracts arise when amounts invoiced to customers exceed revenues recognized under the cost-to-cost measure of progress. Contract liabilities consisted of billings in excess of costs and estimated earnings on contracts in progress as of December 31, 2024, totaling \$37,142,180.

The information related to contracts in progress as of December 31, 2024, is as follows:

Costs incurred on contracts in progress	\$ 1,098,536,074
Estimated earnings on contracts in progress	75,046,094
Less billings on contracts in progress	(1,173,582,168)
	(1,199,407,305)
	\$ (25,825,137)

Costs and estimated earnings in excess of billings on contracts in progress and billings in excess of costs and estimated earnings on contracts in progress are included in the consolidated balance sheet under the following captions:

Contract assets	\$ 11,317,043
Contract liabilities	(37,142,180)
	\$ (25,825,137)

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024

6. Property and Equipment

The following table presents the components of our net property and equipment and their estimated useful service lives at December 31, 2024:

Estimated Useful Service Lives	Amount	(Years)
Leasehold improvements	\$ 23,017	5
Office equipment	14,164	5
Vehicles	256,584	5
Furniture and fixtures	121,634	7
Aircraft	874,300	5
Accumulated depreciation and amortization	(253,496)	
Property and equipment, net	\$ 1,036,203	

Depreciation and amortization of fixed assets was approximately \$88,000 for the year ended December 31, 2024.

7. Leases

The Company leases real estate, vehicles, and equipment under various arrangements which are classified as either operating or finance leases. A lease exists when a contract or part of a contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. In determining whether a lease exists, the company considers whether a contract provides both: (a) the right to obtain substantially all of the economic benefits from the use of the identified asset and (b) the right to direct the use of the identified asset.

Many leases include base rental periods coupled with options to renew or terminate the lease, generally at the Company's discretion. Certain leases additionally include options to purchase the leased asset. In evaluating the lease term, management considers whether it is reasonably certain to exercise such options. To the extent a significant economic incentive exists to exercise an option, that option is included within the lease term. However, based on the nature of the lease arrangements, options generally do not provide the Company with a significant economic incentive and are therefore excluded from the lease term for the majority of the arrangements.

The Company's leases typically include a combination of fixed and variable payments. Fixed payments are generally included when measuring the right-of-use asset and lease liability. Variable payments, which primarily represent payments based on usage of the underlying asset, are generally excluded from such measurement, and expensed as incurred. In addition, certain of the Company's lease arrangements may contain a lease coupled with an arrangement to provide other services, such as maintenance, or may require the Company to make other payments on behalf of the lessor related to the leased asset, such as payments for taxes or insurance. The company accounts for these non-lease components together with the associated lease component for each of its asset classes.

The measurement of right-of-use assets and lease liabilities requires management to estimate appropriate discount rates. To the extent the rate implicit in the lease is readily determinable, such a rate is utilized. However, based on information available at lease commencement for certain leases, the rate implicit

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024

in the lease is not known. In these instances, the Company utilizes the U.S. Treasury risk-free rates for various time periods that approximate the lease term.

Lease Expense

The following table summarizes lease expense for the year ended December 31, 2024:

Lease expense	
Finance lease expense	
Amortization of ROU assets	\$ 185,938
Interest on lease liabilities	32,578
Operating lease expense	280,725
Total lease expense	\$ 499,241
	⁽¹⁾ Total lease expense is included in operating expenses and interest expenses

Lease Term and Discount Rate

The following table presents certain information related to lease terms and discount rates for leases as of December 31, 2024:

Weighted-average remaining lease term - finance leases	4.17 years
Weighted-average remaining lease term - operating leases	4.55 years
Weighted-average discount rate - finance leases	8.40%
Weighted-average discount rate - operating leases	4.21%

Maturity of Lease Liabilities

The remaining lease payments under our operating and finance leases as of December 31, 2024, are as follows:

Year ended December 31,			
	Finance Leases	Operating Leases	Total Leases
2025	\$ 240,290	\$ 265,642	\$ 505,932
2026	171,732	272,396	444,128
2027	171,732	241,711	413,443
2028	171,732	228,860	400,592
2029	102,878	194,485	297,363
Total undiscounted cash flows	858,364	1,203,094	2,061,458
Less present value discount	(135,962)	(112,095)	(248,057)
Net present value of minimum lease payments	\$ 722,402	\$ 1,090,999	\$ 1,813,401
Current portion of lease liabilities	\$ 190,585	\$ 224,710	\$ 415,295
Noncurrent portion of lease liabilities	531,817	866,289	1,398,106
Net present value of minimum lease payments	\$ 722,402	\$ 1,090,999	\$ 1,813,401

8. Line of Credit and Note Payable

The Company has a line of credit of \$1,500,000 for general business purposes. Interest on the line is at a variable rate of 1% below a CB floating rate defined as the greater of prime rate or 2.50%. The line matured on March 31, 2025. Subsequent to December 31, 2024, the line of credit was renewed under the same terms to extend the maturity date to March 31, 2026.

The line of credit is secured by the Company's assets. It is subject to certain covenants, which the Company was in compliance with all covenant requirements as of December 31, 2024. There was no balance outstanding on the line of credit as of December 31, 2024, and there was no interest.

On December 10, 2024, the Company secured a term note with its bank for \$860,000. The note matures on December 31, 2027 with principal and interest payments due monthly. Interest on the note is equal to 1.00% per annum below the CB floating rate. The interest rate on December 31, 2024, was 6.75%.

The balance on the note at December 31, 2024, was approximately \$836,000 and interest expense for the year was approximately \$3,000. Future minimum principal payments on the note are, \$286,667 for 2025, \$286,667 for 2026, and \$262,778 for 2027.

9. Employee Retirement Plan

Employees of the Company are eligible to participate in a Company sponsored defined contribution 401(k) savings plan (the "Plan"). Employee contributions to the Plan are based on a percentage of the employee's eligible compensation, up to limits set by Section 401(k) of the Internal Revenue Code. Contributions by the Company are discretionary. The Company recognized the expense for its contributions to the Plan of approximately \$568,000 for the year ended December 31, 2024.

10. Commitments and Contingencies

Litigation

The Company is subject to litigation, claims and other commitments and contingencies arising in the normal course of business. Management believes that none of these actions, individually or in aggregate, will have a material adverse effect on the Company's consolidated financial position or results of operations.

11. Related Party Transactions

The Company provides shared services related to general administrative, sales and marketing and executive management services to other related entities under common ownership. As of December 31, 2024, the Company recognized an income of approximately \$8,038,000 for shared services provided to affiliated companies. The related amount remains outstanding as of year-end and is included in related party receivables on the accompanying consolidated balance sheet.

The Company incurred project-based costs with Integra Mission Critical, LLC (related party) totaling approximately \$407,630,000 for the year ended December 31, 2024. Related party receivables and related party payables at December 31, 2024, were approximately \$23,317,000 and \$159,036,000, respectively of which \$142,586,000 is payable to Integra Mission Critical, LLC.

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024

In June 2024, the Company converted a \$17,000,000 related party receivable into a long-term note receivable. The note bears interest at 5% per annum and allows for prepayments at any time. The note matures on June 1, 2029, at which time all outstanding principal and accrued interest are due.

12. Backlog

Backlog represents the amount of revenue the Company expects to realize from work to be performed on uncompleted contracts in progress at year end and from contractual agreements on which work has not yet begun.

The following schedule summarizes changes in backlog on contracts during the year ended December 31, 2024:

Balance at January 1, 2024	\$ 1,292,006,313
New contracts and adjustments during the year	1,334,836,053
Less revenues earned during the year	(944,040,643)
Balance at December 31, 2024	\$ 1,682,801,723

13. Subsequent Events

The Company has evaluated subsequent events through April 30, 2025 which is the date the consolidated financial statements were available to be issued and determined there are no other issues to disclose.

SUPPLEMENTARY INFORMATION

SCHEDULE 1

**CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
CONSOLIDATED SCHEDULE OF COST OF REVENUES
YEAR ENDED DECEMBER 31, 2024**

	Fee Based	Construction	Total
Labor	\$ 36,119,290	\$ 1,706,791	\$ 37,826,081
Materials and equipment	500,649,958	59,289	500,709,247
Reimbursable expenses	5,469,376	535,255	6,004,631
Subcontracts and consultants	334,844,729	1,146,688	335,991,417
Allocated fringe costs	2,051,598	376,442	2,428,040
Commission	90,287	99,389	189,676
Warranty, goodwill and other adjustments	2,513	-	2,513
Total cost of revenues	\$ 879,227,751	\$ 3,923,854	\$ 883,151,605

SCHEDULE 2

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
CONSOLIDATED GENERAL AND ADMINISTRATIVE EXPENSES
YEAR ENDED DECEMBER 31, 2024

Indirect labor	\$ 11,421,827
Fringe allocated to project cost	(2,428,040)
Contract labor	592,547
Bonuses and profit sharing	5,936,919
Employment taxes	1,969,407
Benefit insurance	1,412,207
Workers compensation insurance	52,678
Retirement plan	568,342
Professional development	275,477
Other employment expenses	370,737
Rent	574,860
Office supplies and expenses	658,295
Professional services	5,471,086
Communication	134,231
Information technology	4,057,928
Vehicle expenses and travel	1,613,325
Business insurance	1,316,955
Charitable contributions	22,900
Bad debts written off	1,622,311
Business taxes and filings	531,704
Small tools and equipment	9,379
Marketing expenses	230,369
Other general expenses	186,376
Total general and administrative expenses	\$ 36,601,820

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
 SCHEDULE OF CONTRACTS COMPLETED DURING THE YEAR
 DECEMBER 31, 2024

SCHEDULE 3

JOB NO.	JOB DESCRIPTION	LOCATION	CURRENT ESTIMATES						JOB TO DATE						AT DECEMBER 31, 2023						YEAR ENDED DECEMBER 31, 2024					
			Total		Estimated		Estimated		Revenue		Billed to		Gross		Revenue		Gross		Revenue		Gross					
			Amount	Cost	Cost	Profit (Loss)	Percent	Actual	Percent Complete	Recognized	Date	Profit (Loss)	Recognized	Actual	Profit (Loss)	Recognized	Actual	Profit (Loss)	Recognized	Actual	Profit (Loss)					
Third-Party Contracts																										
51010183	Point One NVVA	US (VA)	\$ 944,123	\$ 1,087,348	\$ (143,225)	-13.17%	\$ 1,087,348	100.00%	\$ 944,123	\$ 944,123	\$ (143,225)	\$ 2,255,423	\$ 2,342,848	\$ (97,425)	\$ (1,311,300)	\$ (1,255,500)	\$ (55,800)									
51010186	Kid Networks QR02-DSC/PP	MEXICO	1,503,720	2,017,574	(513,854)	-34.17%	2,017,574	100.00%	1,503,720	1,503,720	(513,854)	1,503,750	2,082,043	(578,293)	(273,547)	(64,439)										
51020225	Supernap T20010	Italy	38,619,136	34,863,401	3,755,735	9.73%	34,863,401	100.00%	38,619,136	38,619,136	3,755,735	38,892,683	34,863,401	4,029,282	(273,547)	64,439										
51020228	Iron Mountain Frankfurt	Germany	2,812,367	1,513,901	1,298,466	46.17%	1,513,901	100.00%	2,812,367	2,812,367	1,298,466	1,462,537	1,022,021	440,516	(273,547)	857,950										
51020562	50662 Sharline-RSO 134	United Kingdom	5,521	4,417	1,104	20.00%	4,417	100.00%	5,521	5,521	1,104	-	-	-	-	5,521	340									
51020592	50652 STRLINE RSO 121	United Kingdom	1,858	5,282	3,400	18.30%	1,858	100.00%	1,858	1,858	3,400	-	-	-	-	1,858	340									
51120554	50654-STRLINE RSO 103	Italy	5,810	2,709	2,462	9.09%	2,462	100.00%	5,810	5,810	528	-	-	-	-	5,810	528									
51060563	Starline PO 9313	Spain	13,178	11,980	1,198	9.09%	11,980	100.00%	13,178	13,178	1,198	-	-	-	-	13,178	1,198									
51010509	Starbox Houston 1 - DH4 Liquid BUS (TX)	US (TX)	1,993,019	1,292,576	700,443	35.14%	1,292,576	100.00%	1,993,019	1,993,019	700,443	1,006,671	939,727	66,944	-	-	939,727	66,944								
Total third-party contracts			45,901,441	40,800,459	5,100,982	11.11%	40,800,459	100.00%	45,901,441	45,901,441	5,100,982	45,121,064	41,250,040	3,871,024	780,377	(449,581)	1,229,958									
Related-Party Contracts																										
X1010161	50161-SKEX-SNTCLR-PWRSHHUS (TX)	US (TX)	17,315	16,319	996	5.75%	16,319	100.00%	17,315	17,315	996	-	-	-	-	-	17,315	16,319	996							
X1010061	CCM.TO.VA.BRACH.PH2.T&M.US (TX)	US (TX)	10,038	10,038	-	0.00%	10,038	100.00%	10,038	10,038	-	-	-	-	-	-	10,038	10,038	-							
X1010504	XG904-SKEXCHTIDRSDENDETUS (TX)	US (TX)	25,180	23,731	1,449	5.75%	23,731	100.00%	25,180	25,180	1,449	-	-	-	-	-	25,180	23,731	1,449							
X1010544	00015-PRJ-LR-3.2/W/ DNSFC US (TX)	US (TX)	4,548	4,287	261	5.74%	4,287	100.00%	4,548	4,548	261	-	-	-	-	-	4,548	4,287	261							
X1020552	50552-STRLINE RSO 121	United Kingdom	5,307	5,307	-	0.00%	5,307	100.00%	5,307	5,307	-	-	-	-	-	-	5,307	5,307	-							
X1020554	50554-STRLINE RSO 103	United Kingdom	2,474	2,474	-	0.00%	2,474	100.00%	2,474	2,474	-	-	-	-	-	-	2,474	2,474	-							
X1020563	X0562-STRLN-RSO 137	United Kingdom	12,036	12,036	-	0.00%	12,036	100.00%	12,036	12,036	-	-	-	-	-	-	12,036	12,036	-							
X1010557	0410-TORI CMBRDGE US (TX)	US (TX)	24,137	23,845	292	1.21%	23,845	100.00%	24,137	24,137	292	-	-	-	-	-	24,137	23,845	292							
Total related-party contracts			101,035	98,037	2,998	2.97%	98,037	100.00%	101,035	101,035	2,998	45,121,064	41,250,040	3,871,024	780,377	(449,581)	1,229,958									
Total contracts completed during the year			\$ 46,002,476	\$ 40,898,496	\$ 5,103,980	11.10%	\$ 40,898,496	100.00%	\$ 46,002,476	\$ 46,002,476	\$ 5,103,980	\$ 45,121,064	\$ 41,250,040	\$ 3,871,024	\$ 780,377	\$ (449,581)	\$ 1,229,958									

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
SCHEDULE OF CONTRACTS IN PROGRESS
 DECEMBER 31, 2024

JOB NO.	JOB DESCRIPTION	LOCATION	CURRENT ESTIMATES					JOB TO DATE					AT DECEMBER 31, 2023					YEAR ENDED DECEMBER 31, 2024				
			Total Contract Amount	Total Estimated Cost	Estimated Gross Profit	Actual Cost	Percent Complete	Revenue Recognized	Billed Date	Contract Assets	Contract Liabilities	Estimated Cost to Complete	Gross Profit Recognized	Revenue Recognized	Actual Cost	Gross Profit Recognized	Revenue Recognized	Actual Cost	Gross Profit Recognized	Backlog		
51010185	Skybox (Aerial) Equipment & 21MW Skybox	US (TX)	\$ 53,310,388	\$ 31,209,959	\$ 2,100,429	\$ 33,627,711	65.67%	\$ 35,006,986	\$ 36,528,026	7/16/2024	\$ -	\$ 1,321,040	\$ 17,582,248	\$ 1,379,275	\$ 18,488,266	\$ 17,759,828	\$ 728,438	\$ 16,518,720	\$ 15,867,883	\$ 650,837	\$ 18,300,402	
51010265	Skybox Chicago Equipment Program	US (IL)	71,616,888	68,795,182	2,821,706	57,379,168	83.41%	59,732,634	52,567,669	7/16/2024	-	-	11,416,014	2,533,666	50,042,276	48,073,892	1,971,784	9,687,358	9,305,676	381,682	11,880,254	
51010376	Skybox Austin 1 MEP Year	US (TX)	179,538,823	20,958,271	18,798,271	160,723,131	89.99%	179,538,537	175,970,625	8/2/21	-	82,912	18,860,406	10,163,906	9,238,936	8,264,990	1,691,417	16,917,631	15,179,415	1,738,216	19,973,286	
51010377	00010-SREBX-PRNT-LANDU	US (TX)	866,098,930	814,798,290	51,271,340	165,644,844	5.92%	176,088,074	175,517,695	3/9/28	-	690,153,746	10,422,230	13,950,625	13,100,348	8,806,609	2,983,641	16,213,749	15,258,898	9,598,533	690,001,836	
51010379	00011-SREBX-AUS 02	US (TX)	510,800,695	480,152,633	30,648,062	273,208,682	6.00%	273,208,682	303,811,295	3/9/28	-	13,163,793	200,044,001	17,438,850	17,980,250	14,806,609	2,888,725	22,440,245	22,011,193	14,485,299	220,151,193	
51010380	0027-CT-CD-CHRYAN	US (TX)	663,212,495	623,430,938	39,793,410	296,586,689	6.00%	315,517,754	334,366,844	3/9/28	-	18,849,090	326,853,396	18,931,065	54,148,796	51,045,167	3,103,629	261,868,938	265,541,522	15,862,766	347,708,741	
51010381	0423-1-NCCLN-CAN-ANVHD	US (TX)	220,000	220,000	-	30,000	12.61%	35,309	30,000	3/9/28	-	5,309	207,900	5,309	-	-	35,309	220,000	30,000	24,891		
51010382	50394-HITCONR-MITTON GEN	US (TX)	35,667,668	34,399,806	1,267,861	8,013,165	100.00%	220,000	9,676,556	2/20/2020	-	1,663,008	26,381,640	295,383	-	-	26,381,640	8,313,548	8,018,165	295,383	27,353,518	
51010388	0421-QUANTUM I & II DSGN	US (TX)	35,000	29,750	5,250	34,386	0.00%	40,454	30,000	3/9/28	-	35,000	220,000	220,614	6,068	-	-	40,454	34,386	6,068	259,546	
51010396	50597-1-DNNA	US (TX)	300,000	250,000	50,000	-	0.00%	40,454	250,000	3/9/28	-	250,000	202,500	6,068	-	-	202,500	1,427,837	1,376,834	51,003	4,008,999	
51070486	Ko Networks QR02 - Equipment	MEXICO	20,864,773	20,119,450	745,323	16,235,680	80.79%	16,835,774	18,388,686	3/26/2024	-	1,592,912	3,865,790	602,114	15,427,937	14,876,826	551,111	2,941,515	2,753,162	188,353	4,008,999	
51070487	Ko Networks QR02 - Construction	MEXICO	5,264,349	4,927,250	337,099	3,265,729	63.09%	3,425,043	1,488,153	1/9/28	-	1,592,912	1,721,531	219,914	483,528	492,567	30,961	2,241,449	2,140,911	89,538	6,506,980	
51101512	Ko Networks QR02 - Construction	MEXICO	44,762,782	42,972,271	1,790,511	36,725,570	4.00%	38,255,802	37,005,916	1/29/2024	-	1,249,886	6,268,701	1,530,232	15,940,353	15,304,609	637,694	22,313,449	21,420,911	892,538	6,506,980	
51525257	0110-CLADIV-TOR1 CABRDGE	Canada	380,708,507	357,867,828	22,840,679	44,376,747	12.40%	47,299,064	47,576,855	3/6/21	-	367,791	313,491,081	2,832,217	-	-	-	47,299,064	44,376,747	2,832,217	333,499,443	
	Total Related Party Contracts		\$ 2,852,932,695	\$ 2,678,228,385	\$ 174,703,911	\$ 1,096,034,452	6.12%	\$ 1,170,911,481	\$ 1,197,022,721	\$ 11,030,940	\$ 37,142,180	\$ 1,582,194,333	\$ 230,422,937	\$ 218,954,692	\$ 11,146,885	\$ 940,688,544	\$ 877,080,400	\$ 87,767,947	\$ 877,080,400	\$ 63,408,144	\$ 1,682,021,215	
X1010152	X0512-KIOQR02-DH1-PH1-CQM	MEXICO	\$ 590,012	\$ 518,879	\$ 31,133	\$ 484,726	93.42%	\$ 513,809	\$ 376,163	1/31/24	-	-	34,133	29,083	-	-	513,809	484,726	29,083	-	36,203	
D1020152	D0512-KIOQR02-DH1-PH1	MEXICO	2,901,183	2,112,806	1,882,287	2,016,895	74.34%	2,156,878	2,008,421	1/48/27	-	-	692,000	139,982	-	-	2,156,878	2,011,637	145,241	-	744,105	
	Total Related Party Contracts		\$ 3,491,195	\$ 3,231,715	\$ 219,620	\$ 2,501,622	6.36%	\$ 2,870,687	\$ 2,384,584	2/8/10	-	-	730,133	169,065	-	-	2,501,622	2,496,383	174,242	-	788,308	
	Total contracts in progress		\$ 2,856,083,931	\$ 2,687,460,500	\$ 174,923,311	\$ 1,088,536,074	6.12%	\$ 1,173,582,168	\$ 1,199,407,305	11,317,043	\$ 37,142,180	\$ 1,582,924,486	\$ 230,422,937	\$ 218,959,291	\$ 11,463,646	\$ 943,159,231	\$ 879,576,783	\$ 63,582,748	\$ 1,682,801,723	\$ 145,241	\$ 1,828,801,723	
	Total contracts completed during the year		\$ 46,002,746	\$ 40,896,966	\$ 51,03,980	\$ 40,896,496	11.10%	\$ 46,002,746	\$ 46,002,746	-	-	-	\$ 51,03,980	\$ 45,131,064	\$ 41,250,040	\$ 881,412	\$ 45,131,064	\$ 41,250,040	\$ 3,871,024	\$ 3,871,024	\$ 3,871,024	
	Warranty, goodwill and other adjustments		\$ 2,902,386,567	\$ 2,722,559,056	\$ 180,027,311	\$ 1,139,434,570	6.20%	\$ 1,219,584,644	\$ 1,246,409,781	\$ 11,317,043	\$ 37,142,180	\$ 1,582,924,486	\$ 80,150,074	\$ 275,544,001	\$ 260,009,331	\$ 1,534,670	\$ 944,040,643	\$ 879,227,731	\$ 64,812,892	\$ 1,682,801,723	\$ 64,812,892	\$ 1,682,801,723

CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
CONSOLIDATING BALANCE SHEET
DECEMBER 31, 2024

SCHEDULE 5

	Project Services, LLC	Critical Project Services Ltd and Affiliates (EMEA)	Combined Critical Project Services Ltd and Affiliates (EMEA)	Consolidated Construction Management, LLC and Subsidiaries	401WO, LLC	Total	Eliminations	Consolidated
ASSETS								
CURRENT ASSETS:								
Cash and cash equivalents	\$ 2,127,681	\$ -	\$ 475,611	\$ 135,440,327	\$ 1,256	\$ 138,044,875	\$ -	\$ 138,044,875
Accounts receivable	619,873	-	48,251	121,244,731	-	121,912,855	-	121,912,855
Contract assets	-	-	-	41,463,519	-	41,463,519	-	41,463,519
Indirect tax receivable, net	-	-	3,698,212	-	-	3,698,212	(3,698,212)	-
Related party receivables	28,068,538	-	77,876	54,248,560	-	82,394,794	(59,077,377)	23,317,417
Other current assets	821,657	-	12,608	686,437	-	1,520,702	-	1,520,702
Total current assets	31,637,569	-	4,312,558	353,083,574	1,256	389,034,957	(62,775,589)	326,259,368
NONCURRENT ASSETS:								
Property and equipment, net	191,046	-	-	-	845,157	1,036,203	-	1,036,203
Financing lease right-of-use assets	61,527	-	-	653,950	-	715,477	-	715,477
Operating lease right-of-use assets	1,112,288	-	-	-	-	1,112,288	-	1,112,288
Deferred tax assets	-	-	-	229,684	-	229,684	-	229,684
Investments in subsidiaries	45,389,594	-	-	-	-	45,389,594	(45,389,594)	-
Notes receivable - related party	18,400,777	-	-	-	-	18,400,777	(874,300)	17,526,477
Total noncurrent assets	65,155,232	-	-	883,634	845,157	66,884,023	(46,263,894)	20,620,129
TOTAL ASSETS	\$ 96,792,801	\$ -	\$ 4,312,558	\$ 353,967,208	\$ 846,413	\$ 455,918,980	\$ (109,039,483)	\$ 346,879,497
LIABILITIES AND MEMBERS' EQUITY								
CURRENT LIABILITIES:								
Accounts payable	\$ 1,868,277	\$ -	\$ 4,710	\$ 85,849,140	\$ -	\$ 87,722,127	\$ -	\$ 87,722,127
Accrued expenses	2,730,455	-	18,270	1,065,977	-	3,814,702	-	3,814,702
Contract liabilities	-	-	-	37,142,180	-	37,142,180	-	37,142,180
Financing lease liabilities, current	67,990	-	-	122,595	-	190,585	-	190,585
Operating lease liabilities, current	224,710	-	-	-	-	224,710	-	224,710
Indirect tax payables, net	-	-	-	9,666,520	-	9,666,520	(3,698,212)	5,968,308
Income tax payable	-	-	8,345	564,333	-	572,678	-	572,678
Note - current	286,667	-	-	-	-	286,667	-	286,667
Related party payables	40,227,547	-	3,813,805	174,047,027	25,000	218,113,379	(59,077,377)	159,036,002
Other current liabilities	302,361	-	2,366	-	-	304,927	-	304,927
Total current liabilities	45,708,007	-	3,847,696	308,457,772	25,000	358,038,475	(62,775,589)	295,262,886
NONCURRENT LIABILITIES:								
Financing lease liabilities, noncurrent	-	-	-	531,817	-	531,817	-	531,817
Operating lease liabilities, noncurrent	866,289	-	-	-	-	866,289	-	866,289
Note - noncurrent	549,445	-	-	-	-	549,445	-	549,445
Total noncurrent liabilities	1,415,734	-	-	531,817	-	1,947,551	(874,300)	1,073,251
MEMBERS' EQUITY (DEFICIT)	47,123,741	49,669,060	464,862	44,977,619	899,300	95,053,654	(45,389,594)	49,669,060
TOTAL LIABILITIES AND MEMBERS' EQUITY	\$ 96,792,801	\$ -	\$ 4,312,558	\$ 353,967,208	\$ 846,413	\$ 455,918,980	\$ (109,039,483)	\$ 346,879,497

**CRITICAL PROJECT SERVICES, LLC AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF INCOME AND COMPREHENSIVE INCOME
YEAR ENDED DECEMBER 31, 2024**

	Critical Project Services, LLC	Combined Critical Project Services Ltd and Affiliates (EMEA)	Consolidated Critical Construction Management, LLC and Subsidiaries	40TWO, LLC	Total	Eliminations	Consolidated
REVENUES:							
Construction	\$ -	\$ 1,125,176	\$ 942,915,467	\$ -	\$ 944,040,643	\$ -	\$ 944,040,643
Fee-based	6,138,852	-	-	-	6,138,852	-	6,138,852
Total revenues	6,138,852	1,125,176	942,915,467	-	950,179,495	-	950,179,495
COST OF REVENUES:							
Construction	-	539,868	878,687,883	-	879,227,751	-	879,227,751
Fee-based	3,661,685	262,169	-	-	3,923,854	-	3,923,854
Total cost of revenues	3,661,685	802,037	878,687,883	-	883,151,605	-	883,151,605
Gross profit	2,477,167	323,139	64,227,584	-	67,027,890	-	67,027,890
OPERATING EXPENSES:							
General and administrative expenses	27,238,112	3,850,487	5,494,691	23,744	36,607,034	(5,214)	36,601,820
Shared service fee income - related party	(23,814,263)	16,087	15,760,292	-	(8,037,884)	-	(8,037,884)
Depreciation and amortization of fixed assets	59,030	-	-	29,143	88,173	-	88,173
Amortization of financing lease right-of-use assets	123,054	-	62,884	-	185,938	-	185,938
Total operating expenses	3,605,933	3,866,574	21,317,867	52,887	28,843,261	(5,214)	28,838,047
Income (loss) from operations	(1,128,766)	(3,543,435)	42,909,717	(52,887)	38,184,629	5,214	38,189,843
OTHER INCOME (EXPENSES):							
Currency exchange gain (loss)	(352,002)	14,853	635,857	-	298,708	-	298,708
Interest income	65,603	-	755,849	-	821,452	-	821,452
Interest expense	(13,269)	-	(55,107)	-	(68,376)	-	(68,376)
Interest income - related party	527,052	-	-	-	527,052	-	527,052
Gain on investment in subsidiaries	41,227,686	-	-	-	41,227,686	(41,227,686)	-
Other income, net	277,670	955,065	63,946	-	1,296,681	-	1,296,681
Total other income	41,732,740	969,918	1,400,545	-	44,103,203	(41,227,686)	2,875,517
Income (loss) before taxes	40,603,974	(2,573,517)	44,310,262	(52,887)	82,287,832	(41,222,472)	41,065,360
INCOME TAXES:							
Foreign income tax	-	81,849	379,537	-	461,386	-	461,386
Total income tax	-	81,849	379,537	-	461,386	-	461,386
Net income (loss)	40,603,974	(2,655,366)	43,930,725	(52,887)	81,826,446	(41,222,472)	40,603,974
OTHER COMPREHENSIVE LOSS:							
Foreign currency translation adjustment	(254,572)	(109,691)	(144,881)	-	(509,144)	254,572	(254,572)
Total other comprehensive loss	(254,572)	(109,691)	(144,881)	-	(509,144)	254,572	(254,572)
TOTAL COMPREHENSIVE INCOME (LOSS):	\$ 40,349,402	\$ (2,765,057)	\$ 43,785,844	\$ (52,887)	\$ 81,317,302	\$ (40,967,900)	\$ 40,349,402

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Critical Project Services Retirement Savings Plan**01-JAN-24 to 31-DEC-24****21-JAN-25 05:30:21**

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1TRDBX			1,677.22	1,693.92
1TREHX			196,972.39	196,165.85
1TRFHX			297,463.46	296,724.14
1TRFJX			920,041.53	944,641.60
1TRHDX			438,837.99	442,325.22
1TRIKX			2,508,025.57	2,612,043.11
1TRJLX			227,141.08	232,724.51
1TRJMX			478,797.61	494,068.50
1TRLNX			143,725.41	145,418.04
1TRMOX			126,096.14	130,189.92
1RERGX			252,822.73	234,742.28
1DEMZX			220,477.44	213,354.78
1FSPSX			599,710.56	571,063.44
1FSSNX			416,619.49	440,990.61
1NWKCX			217,278.03	227,415.79
1UBVFX			97,157.77	97,410.55
1FSMDX			454,131.25	472,063.85
1IGRFX			230,641.59	212,836.52
1MVCKX			23,160.04	21,774.24
1FXAIX			1,712,954.80	1,889,037.42
1JDVWX			138,588.14	128,008.58
1PFGKX			340,125.97	338,137.36
1PDIIX			109,020.15	110,051.72
1PRRIX			364,949.73	364,013.61
1PBFKX			595,327.22	590,719.73
1KGPF		1.450	352,752.61	366,730.52
			11,464,495.92	11,774,345.81
PARTICIPANT LOANS	VARIOUS	4.250-9.500	129,798.32	129,776.86
FORFEITURES			67,295.90	69,556.01

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Critical Project Services Retirement Savings Plan**01-JAN-24 to 31-DEC-24****21-JAN-25 05:30:21**

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1TRDBX	T Rowe Price Retirement 2020 I	1TREHX	T Rowe Price Retirement 2025 I
1TRFHX	T Rowe Price Retirement 2030 I	1TRFJX	T Rowe Price Retirement 2035 I
1TRHDX	T Rowe Price Retirement 2040 I	1TRIKX	T Rowe Price Retirement 2045 I
1TRJLX	T Rowe Price Retirement 2050 I	1TRJMX	T Rowe Price Retirement 2055 I
1TRLNX	T Rowe Price Retirement 2060 I	1TRMOX	T Rowe Price Retirement 2065 I
1RERGX	American Funds EuroPacific Gr R6	1DEMZX	Macquarie Emerging Markets R6
1FSPSX	Fidelity International Index	1FSSNX	Fidelity Small Cap Index
1NWKCX	Nationwide Geneva Small Cap Growth R6	1UBVFX	Undiscovered Mgrs Behavioral Value R6
1FSMDX	Fidelity Mid Cap Index	1IGRFX	Macquarie Mid Cap Growth R6
1MVCKX	MFS Mid Cap Value R6	1FXAIX	Fidelity 500 Index
1JDVWX	JHancock Disciplined Value R6	1PFGKX	Pioneer Fundamental Growth K
1PDIIX	PIMCO Diversified Inc Instl	1PRRIX	PIMCO Real Return Instl
1PBFKX	Pioneer Bond K	1KGPF	Key Guaranteed Portfolio Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year