

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

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>026</u></p>
<p>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>ROBINS KAPLAN LLP</u></p> <p><u>800 LASALLE AVENUE</u> <u>SUITE 2800</u> <u>MINNEAPOLIS, MN 55402-2015</u></p>	<p>1c Effective date of plan <u>01/01/1989</u></p> <p>2b Employer Identification Number (EIN) <u>41-0719631</u></p> <p>2c Plan Sponsor's telephone number <u>612-349-8500</u></p> <p>2d Business code (see instructions) <u>541110</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	THOMAS J SCHWARTZ
	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 type="checkbox"/> Same as Plan Sponsor THOMAS SCHWARTZ 800 LASALLE AVE., SUITE 2800 MINNEAPOLIS, MN 55402-2015	3b Administrator's EIN 41-1631014 3c Administrator's telephone number 612-349-8532																				
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	5 168																				
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;">6a(1)</td><td style="text-align: right;">99</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">86</td></tr> <tr><td>6b</td><td style="text-align: right;">0</td></tr> <tr><td>6c</td><td style="text-align: right;">3</td></tr> <tr><td>6d</td><td style="text-align: right;">89</td></tr> <tr><td>6e</td><td style="text-align: right;">0</td></tr> <tr><td>6f</td><td style="text-align: right;">89</td></tr> <tr><td>6g(1)</td><td></td></tr> <tr><td>6g(2)</td><td></td></tr> <tr><td>6h</td><td></td></tr> </table>	6a(1)	99	6a(2)	86	6b	0	6c	3	6d	89	6e	0	6f	89	6g(1)		6g(2)		6h	
6a(1)	99																				
6a(2)	86																				
6b	0																				
6c	3																				
6d	89																				
6e	0																				
6f	89																				
6g(1)																					
6g(2)																					
6h																					
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:
 1C

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

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u> (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
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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 SB (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>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<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

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>026</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROBINS KAPLAN LLP</u>	D Employer Identification Number (EIN) <u>41-0719631</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>47105879</u>
	b Actuarial value	2b	<u>47105879</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>10</u>	<u>2451690</u>
	b For terminated vested participants	<u>61</u>	<u>13992429</u>
	c For active participants	<u>99</u>	<u>27826783</u>
	d Total	<u>170</u>	<u>44270902</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.10 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>3578941</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>3578941</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE <u>RACHEL BOWLING</u> Signature of actuary <u>PWC ADVISORY SERVICES LLC</u> Firm name <u>21 PLATFORM WAY SOUTH</u> <u>SUITE 1900</u> <u>NASHVILLE, TN 37203</u> Address of the firm	<u>09/30/2025</u> Date <u>23-07922</u> Most recent enrollment number <u>629-234-6798</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	3108104	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	3108104	0
10	Interest on line 9 using prior year's actual return of <u>12.86</u> %	399702	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		1066252
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.25</u> %		55978
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		1122230
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	3507806	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	106.40 %
15	Adjusted funding target attainment percentage	15	106.40 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.67 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/29/2025	3848335	0			
Totals ▶			18(b)	3848335	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3543288

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 66
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
26 Demographic and benefit information			
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....			27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years			
28 Unpaid minimum required contributions for all prior years			28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....			29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....			30 0

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	3578941	
b Excess assets, if applicable, but not greater than line 31a	31b	2834977	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34 743964
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)			36 743964
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 3543288
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2799324	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)			
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021			

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 ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	026
C Plan sponsor's name as shown on line 2a of Form 5500 ROBINS KAPLAN LLP	D Employer Identification Number (EIN) 41-0719631	

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)

UBS FINANCIAL SERVICES INC.

1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019

13-2638166

(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 65	NONE	68581	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)

SAGE ADVISORY SERVICES, LTD CO.

74-2798841

(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	NONE	8110	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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.	<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 ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶ 026
C Plan sponsor's name as shown on line 2a of Form 5500 ROBINS KAPLAN LLP	D Employer Identification Number (EIN) 41-0719631

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
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	7665000	3848335
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	131879	11825
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5695575	2604902
(2) U.S. Government securities	1c(2)	2499647	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	9062624	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	21992872	21699124
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	327449	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	47375046	28164186
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	47375046	28164186

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)	3848335	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3848335
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	177902	
(B) U.S. Government securities.....	2b(1)(B)	10350	
(C) Corporate debt instruments.....	2b(1)(C)	235756	
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)	-115375	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		308633
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	16417901	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	17047406	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		-629505
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-94	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-94

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2004911
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5532280

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	8378871	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)	16287578	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		24666449
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	76691	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		76691
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		24743140

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-19210860
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: CLIFTONLARSONALLEN LLP

(2) EIN: 41-0746749

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		5000000
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.)			
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 561388.

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>ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN)	<u>026</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROBINS KAPLAN LLP</u>	D Employer Identification Number (EIN) <u>41-0719631</u>	

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	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): 41-0719631

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	9
---	---

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 ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES**

YEARS ENDED DECEMBER 31, 2024 AND 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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**ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
TABLE OF CONTENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	5
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	6
NOTES TO FINANCIAL STATEMENTS	7
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES (ATTACHMENTS TO FORM 5500)	
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)	17
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS	18



INDEPENDENT AUDITORS' REPORT

Plan Administrator
Robins Kaplan LLP Cash Balance Pension Plan
Minneapolis, Minnesota

Report on the Audit of the Financial Statements

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

We have performed audits of the accompanying financial statements of Robins Kaplan LLP Cash Balance Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of 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 Auditors' Responsibilities for the Audit of the Financial Statements section

- the amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Robins Kaplan LLP Cash Balance Pension Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Robins Kaplan LLP Cash Balance Pension 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 the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.

Plan Administrator
Robins Kaplan LLP Cash Balance Pension Plan

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Robins Kaplan LLP Cash Balance Pension 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 Robins Kaplan LLP Cash Balance Pension Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) and schedule of reportable transactions as of or for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

Plan Administrator
Robins Kaplan LLP Cash Balance Pension Plan

In our opinion

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Monticello, Minnesota
October 7, 2025

**ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023**

ASSETS	<u>2024</u>	<u>2023</u>
INVESTMENTS (at Fair Value)		
Money Market Funds	\$ 2,574,558	\$ 2,224,825
Mutual Funds	-	339,155
Government Securities	-	2,499,647
Municipal Securities	-	134,720
Corporate Bonds and Notes	-	9,062,624
Asset-Backed Securities	-	192,729
Exchange Traded Funds	21,699,124	21,653,717
Interest Bearing Cash	<u>30,344</u>	<u>3,470,750</u>
Total Investments	24,304,026	39,578,167
ACCRUED INTEREST	11,825	131,879
PARTNERSHIP CONTRIBUTION RECEIVABLE	<u>3,848,335</u>	<u>7,665,000</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 28,164,186</u>	<u>\$ 47,375,046</u>

See accompanying Notes to Financial Statements.

**ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
ADDITIONS:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	\$ 717,610	\$ 3,363,313
Interest and Dividends	966,334	1,135,875
Total Investment Income	1,683,944	4,499,188
EMPLOYER CONTRIBUTIONS	3,848,335	7,665,000
Total Additions	5,532,279	12,164,188
DEDUCTIONS:		
BENEFITS PAID TO PARTICIPANTS	8,360,030	772,922
PURCHASE OF ANNUITY CONTRACT	16,306,418	-
ADMINISTRATIVE EXPENSES	76,691	163,287
Total Deductions	24,743,139	936,209
NET INCREASE (DECREASE)	(19,210,860)	11,227,979
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	47,375,046	36,147,067
End of Year	\$ 28,164,186	\$ 47,375,046

See accompanying Notes to Financial Statements.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN

Robins Kaplan LLP (the Partnership) is a Minnesota limited liability partnership that is engaged in the practice of law with offices located in Minnesota, California, Massachusetts, Florida, New York, South Dakota, and North Dakota. The Robins Kaplan LLP Cash Balance Pension Plan (the Plan) was established in 1989 to provide retirement benefits and incentives for the participants. The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

The Plan's trustees include three partners appointed by the executive board of the Partnership and are responsible for oversight of the Plan.

General

The Plan is a noncontributory defined benefit plan sponsored by the Partnership. The Plan has been amended and restated throughout the years to comply with tax legislation and most recently restated effective January 1, 2023 to convert the Plan into a cash balance formula. All partners and employees who have "chief" in their job title are eligible to participate on the first day of the quarter following completion of one year of service. The Plan excludes employees who are not in these job classifications. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was also amended effective December 31, 2022, to freeze all future benefit accruals under the traditional defined benefit formula. There will be no further benefit accruals earned after December 31, 2022. No service performed or compensation earned after December 31, 2022, shall be used to determine a participant's accrued benefit. The freeze of the accrued benefit shall be applicable to all current participants. An individual who has not commenced participation in the Plan on or before December 31, 2022, shall not be eligible to earn any benefit under the previous formula.

In March 2024, the Plan purchased a group annuity contract for \$16,306,418 for 69 plan participants that provides for an irrevocable commitment to make annuity payments to the affected participants. The payment obligation and administration thereof for the affected participants was transferred from the Plan to the insurance company.

Pension Benefits

The final average pay pension benefit formula uses the average of the participant's compensation for the five consecutive, complete Plan years that produce the highest average. The final average pay benefit formula also uses years of benefit service and years of future service (earned after December 31, 1985). Effective December 31, 2022, all benefit accruals under the final average pay formula were frozen.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits (Continued)

Effective January 1, 2023, the Plan was converted to a market-based cash balance design where participants receive annual contribution credits to their deemed account balance according to their capital units or job title. Participants received a special contribution credit during 2023 of twice the amount of the normal contribution. Deemed account balances are also adjusted to reflect the Plan's investment experience. For the 2023 plan year only, the annualized investment credit was a fixed rate of 6%. For the 2024 plan year, the annualized investment credit was based on participant's share of the Plan's investment experience.

Participants are eligible for early retirement on the first day of any month after age 55 and five years of vesting service. The participant's accrued benefit as of the termination date shall be reduced to its actuarial equivalent if payments commence prior to age 65.

Pension benefits are payable for the lifetime of the participants under the qualified joint and survivor annuity form if the participant has a spouse. Other participants shall automatically receive benefits under the life annuity form. In the event a participant dies prior to retirement, the beneficiary is eligible for a death benefit equal to the benefit under a joint and survivorship annuity.

If the lump sum actuarial equivalent of benefits payable is less than \$5,000, the Plan administrator shall direct that such lump sum be distributed to the participant without their consent.

Vesting

Participants are vested 100% after five years of qualifying service. Effective January 1, 2023, participant are vested 100% after three years of qualifying service. Qualifying service requires a minimum of 1,000 hours per calendar year for all participants. Participants also become fully vested in the Plan upon attaining normal retirement age (65).

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Funding Policy

The amount of the contribution is determined by the Plan Document and reviewed annually by the actuaries. Contributions by the Partnership were \$3,848,335 and \$7,665,000 in 2024 and 2023, respectively of which were reflected as a contribution receivable as of December 31, 2024 and 2023, respectively. The Plan's contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA. No contributions are required or permitted from any participant.

Any forfeitures arising from a participant's termination of employment, death, or any other reason prior to the termination of the Plan will be used to reduce any Partnership contributions required and will not increase any benefits otherwise payable hereunder.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of 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 net assets available for benefits, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements and change therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are carried at fair value based on quoted active national market prices or based on observable prices of securities with similar attributes. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan's Board of Trustees determines the Plan's valuation policies utilizing information provided by its investment advisors. There have been no changes in the fair value methodologies used at December 31, 2024 and 2023. See Note 5 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Dividends include dividends and capital gain distributions that have been reinvested. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Administrative Expenses

All administrative expenses of the Plan, except investment management fees, are paid by the Partnership. Expenses paid by the Partnership are excluded from these financial statements. Investment management fees are asset-based and included in the administrative expenses reported in these financial statements. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through October 7, 2025, the date the financial statements were available to be issued.

NOTE 3 CERTIFICATION OF INVESTMENT INFORMATION

Matrix Trust Company, the qualified institution, has supplied the Plan administrator with a certification as to the completeness and accuracy of certain investment information reflected on the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, and the supplemental schedule of assets (held at end of year) as of December 31, 2024.

NOTE 4 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- a) retired or terminated employees or their beneficiaries,
- b) beneficiaries of employees who have died, and
- c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by the Plan's independent consulting actuary. It results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected future payment dates. Assumed investment earnings reduce required contributions. Decrements also are made for possible death, disability, and other withdrawals. Accumulated plan benefits are earned benefits attributable to the service employees have rendered prior to the valuation date.

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024. Had the valuation been performed as of December 31, 2023, there would be no material differences.

**ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 4 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The significant actuarial assumptions used in the valuation as of December 31, 2023 were:

- a. The ASC 960 discount rate was updated from 5.50% pre-retirement and 4.50% post-retirement discount rate as of December 31, 2022 to 5.00% as of December 31, 2023.
- b. Mortality: Pri-2012 separate employee and retiree mortality tables projected generationally using scale MP-2021.
- c. Form of payment: Lump sum.
- d. Asset Value: Market value.
- e. Withdrawal rates: None assumed.

The actuarial present value of accumulated Plan benefits at December 31, 2023 includes the restatement adopted on December 27, 2023 implementing the market based cash balance plan. Additionally, on March 15, 2024, Robins Kaplan purchased a Group Annuity Contract (GAC) from OneAmerica to transfer the benefits of all terminated-vested, retired, and certain active participants to OneAmerica. The ASC 960 results as of December 31, 2023 were prepared to reflect the GAC purchase price for this portion of the liability and all remaining liabilities were measured using a valuation interest rate of 5.00%.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The following is a summary of actuarial present value of accumulated plan benefits as of December 31, 2023 (based on beginning of year information):

Actuarial Present Value of Accumulated
Plan Benefits:

Vested Benefits:

Participants Currently Receiving Payments	\$ 2,651,769
Participants with Deferred Benefits	14,733,313
Other Participants	28,189,721
Total Vested Benefits	45,574,803

Nonvested Benefits

Total Actuarial Present Value of Accumulated Plan Benefits	\$ 45,619,036
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**ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 4 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The changes in the actuarial present value of accumulated plan benefits are summarized as follows for the year ended December 31, 2023:

Actuarial Present Value of Accumulated	
Plan Benefits - Beginning of Year	\$ 38,798,590
Increase (Decrease) During the Year Attributable to:	
Change in Actuarial Assumptions	(4,429,289)
Plan Amendments	2,441,567
Change in Discount Period	2,112,952
Other (Benefits Accumulated and Gain/Loss)	7,468,138
Benefits Paid	<u>(772,922)</u>
Actuarial Present Value of Accumulated	
Plan Benefits - End of Year	<u>\$ 45,619,036</u>

NOTE 5 FAIR VALUE OF INVESTMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical 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 that the Plan has the ability to access.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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 market 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 FAIR VALUE OF INVESTMENTS (CONTINUED)

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

Money Market Funds: Valued using unadjusted quoted prices in active markets.

Exchange-Traded Funds: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Asset-Backed Securities: Valued using pricing models maximizing the use of observable prices of securities with similar attributes.

Municipal Securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

Corporate Bonds and Notes: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Government Securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

Interest Bearing Cash: Valued based on cost, which approximates fair value in a noninflationary economy and is protected by the FDIC.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 FAIR VALUE OF INVESTMENTS (CONTINUED)

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

	2024			Total
	Level 1	Level 2	Level 3	
Money Market Funds	\$ 2,574,558	\$ -	\$ -	\$ 2,574,558
Exchange Traded Funds	21,699,124	-	-	21,699,124
Interest Bearing Cash	30,344	-	-	30,344
Total Investments at Fair Value	\$ 24,304,026	\$ -	\$ -	\$ 24,304,026

	2023			Total
	Level 1	Level 2	Level 3	
Money Market Funds	\$ 2,224,825	\$ -	\$ -	\$ 2,224,825
Mutual Funds	339,155	-	-	339,155
Government Securities	-	2,499,647	-	2,499,647
Municipal Securities	-	134,720	-	134,720
Corporate Bonds and Notes	-	9,062,624	-	9,062,624
Asset-Backed Securities	-	192,729	-	192,729
Exchange Traded Funds	21,653,717	-	-	21,653,717
Interest Bearing Cash	3,470,750	-	-	3,470,750
Total Investments at Fair Value	\$ 27,688,447	\$ 11,889,720	\$ -	\$ 39,578,167

NOTE 6 PLAN TERMINATION

Although it has not expressed any intention to do so, the Partnership has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuity benefits of former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. governmental agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All nonvested benefits.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 PLAN TERMINATION (CONTINUED)

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

NOTE 7 PLAN TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter, that the Plan and related trust are designed in accordance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended and restated since receiving the determination letter. However, the Plan administrator and Partnership believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan is qualified, and the related trust is tax-exempt.

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 is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 RISKS AND UNCERTAINTIES

The Plan's investments include mutual funds and exchange-traded funds that invest in various types of investment securities and in various companies within various markets. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Plan's financial statements.

Plan contributions made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 9 PARTY-IN-INTEREST TRANSACTIONS

Transactions resulting in Plan assets being transferred to or used by a related party are prohibited under ERISA unless a specific exemption applies. The Partnership, Plan administrator, and trustees of the Plan are defined as parties in interest by ERISA. In addition, due to their investment advisory services provided to the Plan, UBS Financial Services, Inc.; UBS Asset Management (Americas) Inc., and Matrix Trust Company also are defined by ERISA as parties in interest. However, such transactions are exempt and are not prohibited by ERISA.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
E.I.N. 41-0719631 PLAN NO. 026
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Various	Investments Held at Matrix Trust Company (See Attached)	<u>\$ 22,592,942</u>	<u>\$ 24,304,026</u>	
	Total	<u><u>\$ 22,592,942</u></u>	<u><u>\$ 24,304,026</u></u>	

* Indicates Party-in-Interest

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, line 26a - Schedule of Active Participant Data

Credited Service as of January 1, 2024

Attained Age	Under 1	1 to 4 years	5 to 9 years	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	Over 40	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	
<25											0
25-29											0
30-34			1								1
35-39		2	14	4							20
40-44			2	8	6						16
45-49		2	2	7	3	3					17
50-54		2	1		2	5	2				12
55-59			2		2	5	2	2			13
60-64		1	3			1	2	1	4		12
65-69			1								1
70&Up		1		1		1	1		1	2	7
Total	0	8	26	20	13	15	7	3	5	2	99

Robins Kaplan LLP Cash Balance Pension Plan
 EIN: 41-0719631 Plan Number: 026
 Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

A. Actuarial Assumptions for Funding Purposes

Valuation Date January 1, 2024

Valuation Interest Rates Valuation interest rate is based on the 24-month average segment rates for September 2023 pursuant to IRC Section 430(h)(2), taking into account the corridor around the 25-year average segment rates, reflecting applicable minimum rates, in accordance with MAP-21, HATFA, ARPA and IJJA.

	September 2023 Segment Rates	Reflecting Corridor
1 st Segment Rate	3.62%	4.75%
2 nd Segment Rate	4.46%	4.87%
3 rd Segment Rate	4.52%	5.59%
Effective Interest Rate		5.10%

Mortality 2024 Generational Mortality Table pursuant to Internal Revenue Code section 1.430(h)(3)-1, post commencement only

Withdrawal None

Disability None

Retirement 100% Retirement at Normal Retirement Date. However, for Actives that are past Normal Retirement Date and have not yet terminated employment as of the Valuation Date, they are assumed to retire one year in the future on the subsequent Valuation Date.

Salary Scale Not applicable due to plan freeze and conversion to cash balance plan

Credit Balance Interest Crediting Rate 5.00%

New Entrants No new entrants are assumed to enter the Plan after the valuation date.

IRS Section 415(b) Limit For 2024, the maximum benefit limitation is \$275,000

Form of Payment It has been assumed that all types of benefits will be paid in the form of a single lump sum at Retirement age.

Lump Sum Conversion The mortality table prescribed by the Secretary of the Treasury, pursuant to section 417(e)(3)(B) of the Code, for the calendar year coinciding with the Plan Year that contains the Annuity Starting Date and Valuation Interest Rates using annuity substitution.

Maximum Compensation Compensation was limited to \$345,000 for 2024 for the purposes of calculating benefits.

Expenses \$0; assumed to be paid outside of the Trust

Robins Kaplan LLP Cash Balance Pension Plan

EIN: 41-0719631 Plan Number: 026

Attachments to 2024 Form 5500 (Schedule SB)

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

B. Actuarial Assumptions for ASC 960 Requirements

Interest Rate	5.00%
Mortality	The PRI-2012 Amount Weighted Mortality Tables with a fully generational mortality improvement projection using scale MP-2021, post commencement only
All Other Assumptions	Same as funding assumptions.

The actuarial present value of accumulated Plan benefits at December 31, 2023 includes the restatement adopted on December 27, 2023 implementing the market based cash balance plan. Additionally, on March 15, 2024, Robins Kaplan purchased a Group Annuity Contract (GAC) from OneAmerica to transfer the benefits of all terminated-vested, retired, and certain active participants to OneAmerica. The ASC 960 results as of December 31, 2023 were prepared to reflect the GAC purchase price for this portion of the liability and all remaining liabilities were measured using a valuation interest rate of 5.00%.

C. Actuarial Methods for Funding Purposes

Actuarial Cost Method	<p>The actuarial cost method is the Unit Credit Actuarial Cost Method.</p> <p>Under this cost method, the target liability is defined as the present value of the accrued benefits on the valuation date. The funding shortfall is the excess, if any, of the amount by which the target liability exceeds the actuarial value of Plan Assets.</p> <p>The target normal cost, determined on the valuation date, is the amount required to fund the benefit expected to be earned in the current year plus expected expenses.</p>
Asset Valuation Method	As selected by the plan sponsor, assets are the market value as of the valuation date including prior year discounted receivable contributions.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
E.I.N. 41-0719631 PLAN NO. 026
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Leased Rental	Expense Incurred With Transaction	Cost	Current Value	Net Gain (Loss)
Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets								
Invesco	Bulletshares 2024 Co							
	2 Purchases	\$ 1,450,252	\$ -	\$ -	\$ -	\$ 1,450,252	\$ 1,450,252	\$ -
	12 Sales	-	1,514,801	-	-	1,499,655	1,514,801	15,146
Invesco	Bulletshares 2025 Co							
	3 Purchases	2,291,889	-	-	-	2,291,889	2,291,889	-
	1 Sales	-	198,260	-	-	195,631	198,260	2,629
Invesco	Bulletshares 2026 Co							
	2 Purchases	2,304,950	-	-	-	2,304,950	2,304,950	-
	2 Sales	-	210,379	-	-	208,061	210,379	2,318
iShares	Ibonds Dec 2024 Term							
	4 Purchases	1,483,511	-	-	-	1,483,511	1,483,511	-
	4 Sales	-	1,481,370	-	-	1,483,511	1,481,370	(2,141)
iShares	MSCI USA Quality Factor							
	16 Sales	-	2,553,622	-	-	1,494,392	2,553,622	1,059,230

There were no category (i), (ii) or (iv) reportable transactions for the year ended December 31, 2024.

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN		B Three-digit plan number (PN) ▶	026
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ROBINS KAPLAN LLP		D Employer Identification Number (EIN) 41-0719631	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2024

2 Assets:

a Market value	2a	47,105,879
b Actuarial value	2b	47,105,879

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	10	2,451,690	2,451,690
b For terminated vested participants	61	13,992,429	13,992,429
c For active participants	99	27,826,783	27,826,783
d Total	170	44,270,902	44,270,902

4 If the plan is in at-risk status, check the box and complete lines (a) and (b)

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate


5	5.10%
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6 Target normal cost

a Present value of current plan year accruals	6a	3,578,941
b Expected plan-related expenses	6b	0
c Target normal cost	6c	3,578,941

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Rachel Bowling 	09/30/2025
	Signature of actuary	Date
RACHEL BOWLING		2307922
	Type or print name of actuary	Most recent enrollment number
PwC Advisory Services LLC		629-234-6798
	Firm name	Telephone number (including area code)
21 Platform Way South Suite 1900 Nashville TN 37203		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	3,108,104	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	3,108,104	0
10	Interest on line 9 using prior year's actual return of <u>12.86%</u>	399,702	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		1,066,252
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.25%</u>		55,978
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		1,122,230
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	3,507,806	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III		Funding Percentages	
14	Funding target attainment percentage	14	106.40%
15	Adjusted funding target attainment percentage	15	106.40%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.67%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls	
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18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/29/2025	3,848,335	0			
Totals ▶		18(b)		3,848,335	18(c)
					0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3,543,288
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59% <input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 66
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	3,578,941	
b Excess assets, if applicable, but not greater than line 31a	31b	2,834,977	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	743,964	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35).....	36	743,964	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	3,543,288	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2,799,324	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, line 22 - Description of Weighted Average Retirement Age

The weighted average age of 66 is calculated as shown below:

(1) <u>Age</u>	(2) <u>Expected Active Headcount</u>	(3) <u>Retirement Rate</u>	(4) = (2) * (3) <u>Expected Retirements</u>	(5) = (1) * (4) <u>Weighted Age</u>
65	91.0000	1.0000	91.0000	5,915.0000
66	1.0000	0.0000	0.0000	0.0000
67	1.0000	1.0000	1.0000	67.0000
68	0.0000	1.0000	0.0000	0.0000
69	0.0000	1.0000	0.0000	0.0000
70	0.0000	1.0000	0.0000	0.0000
71	0.0000	1.0000	0.0000	0.0000
72	2.0000	0.0000	0.0000	0.0000
73	3.0000	0.6667	2.0001	146.0073
74	2.0000	0.5000	1.0000	74.0000
75	1.0000	1.0000	1.0000	75.0000
76	0.0000	1.0000	0.0000	0.0000
77	2.0000	0.0000	0.0000	0.0000
78	2.0000	1.0000	2.0000	156.0000
79	0.0000	1.0000	0.0000	0.0000
80	0.0000	1.0000	0.0000	0.0000
81	0.0000	1.0000	0.0000	0.0000
82	1.0000	0.0000	0.0000	0.0000
83	1.0000	1.0000	1.0000	83.0000
84	0.0000	0.0000	0.0000	0.0000
85	0.0000	0.0000	0.0000	0.0000
86	0.0000	0.0000	0.0000	0.0000
87	0.0000	0.0000	0.0000	0.0000
Total			99.0001	6,516.0073
Average				65.8182

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

Summary of Plan Provisions (Applicable to Prior Plan and Cash Balance Plan)

Plan Name	Robins Kaplan LLP Cash Balance Pension Plan
Plan Sponsor	Robins Kaplan LLP
Effective Date	January 1, 1989, Amended and Restated Effective January 1, 2023 to implement a market based cash balance plan formula.
Most Recent Plan Amendment as of the Valuation Date	<p>Effective December 31, 2022, the Plan was amended to freeze all Accrued Benefits under the Prior Plan formula.</p> <p>Effective July 1, 2023, the Plan was amended to change the stability period from one month to one year.</p> <p>Both of these amendments are incorporated into the restatement.</p>
Plan Year	Calendar Year
Year of Eligibility Service	12 consecutive month computation period during which the Participant receives credit for at least 1,000 Hours of Service. The first such computation period shall be the 12 consecutive month period that begins with the Employee's employment commencement date. The computation period thereafter shall be the Plan Year, starting with the first Plan Year beginning after the Employee's employment commencement date.
Entry Date	<p>January 1, April 1, July 1, or October 1 coinciding with or next following the completion of one Year of Eligibility Service.</p> <p>Rehires in an eligible position, who previously met the eligibility requirements, enter the Plan on the date that they again satisfy the eligibility requirements.</p>
Hour of Service	Each hour for which an Eligible Employee is paid, directly or indirectly, or entitled to payment, for the performance of services for an Employer.
Vesting Service	Participants are credited with one year of Vesting Service, beginning with the calendar year that includes the Employee's employment commencement date, in which the employee works at least 1,000 hours.
Normal Retirement Age	Age 65
Normal Form	For a Participant who does not have a Spouse, a Life Annuity or, for a Participant who does have a Spouse, a Qualified Joint & Survivor Annuity with 50% continuing to the surviving spouse after the death of the Participant.
Qualified Joint & Survivor Annuity	50% Joint & Survivor Annuity.

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

Summary of Plan Provisions (Prior Plan)

Eligible Employee	Any Partner, Principal, or Special of Counsel Employee who has satisfied the eligibility requirements. Any individual who did not commence participation in the Prior Plan on or before December 31, 2022 is not eligible to earn any benefit under the Prior Plan Accrued Benefit. New entrants after December 31, 2022 must satisfy the eligibility requirements of Cash Balance Plan.
Vesting	Participants become 100% vested in their benefits upon attaining 5 Years of Vesting Service.
Accrued Benefit	The product of (a), (b), and (c) below: <ol style="list-style-type: none">30% of Average Monthly Compensation.A fraction, not greater than 1.0, the numerator of which is the participant's Benefit Service projected to his Normal Retirement Date (or Benefit Service earned as of the participant's termination date) and the denominator of which is 25.A fraction, not greater than 1.0, the numerator of which is the participant's Benefit Service as of the termination date and the denominator of which is the Benefit Service projected to the participant's Normal Retirement Date.

Effective December 31, 2022, all Participants' Accrued Benefit under the current benefit formula was frozen.

Benefit Service	Participants are credited with one year of Benefit Service, beginning with the calendar year that includes the Employee's employment commencement date, in which the employee works at least 1,000 hours. In the year of hire and year of termination, if the Participant works less than 1,000 hours, fractional Benefit Service is credited if the Participant works at least 83 1/3 hours multiplied by the number of months in which they work at least one hour. In that case, one twelfth (1/12) of one year of Benefit Service is credited for each month in which an Hour of Service was credited.
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Effective December 31, 2022, Benefit Service for purposes of determining the Accrued Benefit defined above was frozen.

- For the purposes of projecting service as referenced in Accrued Benefit Definition part (b), for those still actively employed as of December 31, 2022, the numerator will be the greater of the Participant's Benefit Service projected to his Normal Retirement Date assuming the plan did not freeze or Benefit Service earned as of December 31, 2022.
- For the purposes of projecting service as referenced in Accrued Benefit Definition part (c), the numerator will be the Participant's Benefit Service earned as of the earlier of their date of termination and December 31, 2022. The denominator will be the Participant's Benefit Service

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

projected to his Normal Retirement Date assuming the plan did not freeze.

Average Monthly Compensation	<p>The monthly average of a Participant's Compensation for the five consecutive, complete Plan Years (or such lesser number of complete Plan Years if the Participant has completed fewer than five consecutive, complete Plan Years in the service of the Employer) which produce the highest average.</p> <p>Effective December 31, 2022, no Compensation paid after December 31, 2022 shall be taken into account for purposes of determining a Participant's Average Monthly Compensation.</p>
Compensation	<p>For a Partner, the Earned Income from self-employment for the Firm's tax year ending in or at the same time as the Plan Year, including amounts contributed by the Firm on the Partner's behalf to any plan which meets the requirements of Code Section 401(k), but excluding all other contributions made by the Firm on such Partner's behalf under this Plan or under any other pension or retirement plan maintained by the Firm.</p> <p>Any amounts paid after December 31, 2022, are not included in the Participant's Compensation for determining Average Monthly Compensation.</p>
Normal Retirement Date	<p>The January 1 following the participant's attainment of Normal Retirement Age.</p>
Early Retirement Date	<p>The first day of any month coinciding with or next following the date on which a Participant is age 55 and has 5 Years of Vesting Service.</p>
Early Retirement Benefit	<p>The Participant's Accrued Benefit determined as of their termination date, Actuarially reduced to the Early Retirement Date.</p>
Late Retirement Date	<p>The first day of the month following the termination date of a Participant after the Participant's Normal Retirement Date.</p>
Late Retirement Benefit	<p>The Participant's Accrued Benefit determined as of their Late Retirement Date less any in-service pension benefits already paid.</p> <p>For participants who work past the required minimum distribution (RMD) date, such benefits are actuarially increased from that date to the commencement date.</p>
Pre-Retirement Death Benefit	<p>For participants that are Vested at the time of their death, an annuity payable for the life of the surviving spouse (or beneficiary if not married) based on the actuarial equivalent of the Participant's entire Accrued Benefit determined as of the first day of the month following the Participant's death. Optional forms are a lump sum or annual installments.</p>
Optional Forms of Retirement Benefit	<p>10-Year Certain and Life Annuity 50% Joint & Survivor Annuity 66-2/3% Joint & Survivor Annuity 75% Joint & Survivor Annuity 100% Joint and Survivor Annuity</p>

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

Lump Sum are available on or after Normal Retirement Age. Lump Sums prior to Normal Retirement Age are only available if the present value of the Accrued Benefit is not more than \$10,000.

Maximum Benefits

Benefits may not exceed the limits in IRC Section 415(b).

Actuarial Equivalent

7.5% interest and the UP-1984 Mortality Table with ages set forward one year for Participants and set back four years for joint annuitants and beneficiaries.

For lump sums, Applicable Mortality Table for the calendar year coinciding with the Plan Year that contains the Annuity Starting Date and Applicable Interest Rate specified in Code section 417(e)(3) for the applicable month.

1. Prior to July 1, 2023, the applicable month is the second full calendar month preceding the calendar month containing the date of distribution.
2. On or after July 1, 2023, the applicable month is the second full calendar month preceding the calendar year containing the date of distribution.
3. With respect to lump sum payments with a Benefit Commencement Date of July 1, 2023 to June 30, 2024, the applicable interest rates are those that produce the greatest lump sum between items (1) and (2) above.

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

Summary of Plan Provisions (Cash Balance Plan)

Eligible Employees	<p>Eligible Employees are:</p> <p>Equity Partners: Self-Employed Individual who is admitted as a Member of the Firm, pursuant to the Articles.</p> <p>Income Partners: Member of the Firm who is not classified as an Equity Partner and whose status as a Member of the Firm has not terminated, and includes each of those Members of the Firm designated in these Articles in respect of certain matters as a Reclassified Partner.</p> <p>Chief: Employees of the Employer who have “Chief” in their job title as such terms are defined in the applicable documents and procedures of the Firm and who is contributing materially in their role and to the business of the Employer.</p>
Capital Units	<p>The number of capital units contributed by the Equity Partner as maintained in the books and records of the Employer of December 31 of the Plan Year.</p>
Participation Groups	<p>Participation Group 1:</p> <p>Prior Plan Participant who terminated from service on or before December 27, 2023, the date the restated Plan Document was adopted, and has a vested Prior Plan Benefit.</p> <p>Participation Group 2:</p> <p>Prior Plan Participant who was active on December 27, 2023, the date the restated Plan Document was adopted, but is not in an eligible classification under the market-based cash balance formula.</p> <p>Participation Group 3:</p> <p>Prior Plan Participant who is active on December 27, 2023, the date the restated Plan Document was adopted, and is in an eligible classification under the market-based cash balance formula. Participation Group 3 also includes newly eligible Participants hired or promoted into an eligible classification on or after January 1, 2023, including Participants in Participation Group 1 or Participation Group 2 who subsequently satisfy eligibility criteria for Participation Group 3.</p>
Vesting	<p>100% vested after three (3) years of service.</p>
Earned Income	<p>A Partner's net earnings from self-employment in respect of partnership in the Employer for which personal services of the individual are a material income-production factor. Net earnings will be determined without regards to items not included in gross income and the deductions allocable to such items. Net earnings are reduced by contributions by the Employer to a qualified plan to the extent deductible under Section 404 of the Code. Net earnings shall be determined with regards to the deduction allowed to the taxpayer by Section 164(f) of the Code for taxable years beginning after December 31, 1989.</p>

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

Accrued Benefit	Participation Group 1: See Prior Plan Provisions Participation Group 2: See Prior Plan Provisions Participation Group 3: Sum of (A) and (B), where: A. Deemed Opening Account Balance, but not less than the Prior Plan Benefit payable as an immediate lump sum; B. Deemed Account Balance.
Prior Plan Benefit	Accrued Benefit determined in regard to the terms, provisions, and conditions under the Prior Plan Document. The Prior Plan Benefit is frozen effective December 31, 2022.
Deemed Opening Account Balance	The present value of the Participant's Prior Plan Benefit, payable as a Life Annuity at Normal Retirement Age, determined as of January 1, 2023 and using 5.25% and 2023 applicable mortality table under IRC section 417(e)(3)(B). No less than monthly, the Deemed Opening Balance is adjusted by the Plan's Deemed Investment Experience.
Deemed Account Balance	The accumulated value of Deemed Plan Year Allocations. No less than monthly, the Deemed Plan Year Allocations are adjusted by the Plan's Deemed Investment Experience.

Robins Kaplan LLP Cash Balance Pension Plan
 EIN: 41-0719631 Plan Number: 026
 Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

Deemed Plan Year Allocation

Income Partners and Chiefs:

2023 Plan Year = \$5,000
 2024+ Plan Year = \$2,500

Equity Partners:

Capital Units Level	Annual Allocation	
	2023	2024+
0 – 100	\$0	\$0
101 – 600	\$15,000	\$7,500
601 – 800	\$50,000	\$25,000
801 – 1,000	\$90,000	\$45,000
1,001 – 1,250	\$150,000	\$75,000
1,251 or more	\$300,000	\$150,000

For any Participant who has attained age 50 as of December 31, 2023, the Deemed Plan Year Allocation in the table above is equal to the annual allocation under the Capital Units Level that is one level above his or her current Capital Units Level.

The Deemed Plan Year Allocation is prorated for completed months (work at least 1 hour AND be employed on the last day of the month) for the following:

1. First year of participation;
2. Year that the Participant terminates service;
3. Any year in which a Participant ceases being in an eligible classification.

For any full or partial year, a Participant must work 1,000 or more Hours for the Plan Year to receive their defined Deemed Plan Year Allocation under the Plan.

A Participant cannot accrue more than the amount which would be eligible to accrue in regard to the limitation under the 133 1/3% rule under IRC Section 411(b)(1)(B) in a given Plan Year.

A Participant cannot accrue more than the amount which would be eligible to be paid as a Lump Sum without limitation under IRC Section 415(b) in a given Plan Year.

Valuation Date

The last day of each calendar month during a Plan Year and such other day(s) as may be prescribed by the Plan Administrator.

Annuity Starting Date

The first day of the first period for which a Benefit is payable as an annuity or, in the case of a Benefit not payable in the form of an annuity, the first day on which all events have occurred which entitle the Participant, an Alternate Payee or, in the case of the Participant's death, the Participant's Beneficiary, to payment of the Benefit, and the Participant, Alternate Payee, or Beneficiary, as applicable, has elected, or is required to, receive payment of such Benefit. Subject to the requirements of the preceding sentence, for purposes of termination prior to Normal Retirement Date, in-service distributions,

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

death distributions, and payment to an Alternate Payee, an Annuity Starting Date shall occur on the last day of a calendar month during a Plan Year.

Deemed Investment Experience

For the 2023 Plan Year, as of any Valuation Date, the annualized crediting rate is equal to the investment return in the aggregate assets held in the Trust (after taking into account fees and expenses paid during the 2023 Plan Year), not to exceed 6.00%.

For the 2024 Plan Year and beyond, as of any Valuation Date, it is based on the rate of return of the Market-Based Cash Balance Trust Sub-Account adjusted as follows:

1. The rate of return is to be adjusted downward to reflect an annual 25 basis points expense holdback

$$i_a = [(1+i_m)^{12}]-1$$

$$i_m^{adj} = [(1 + i_a - 0.0025)^{(1/12)}]-1, \text{ where,}$$

i_m = unadjusted monthly rate of return on the Market-Based Cash Balance Trust Sub-Account

i_a = unadjusted annualized rate of return on the Market-Based Cash Balance Trust Sub-Account

i_m^{adj} = adjusted monthly rate of return on the Plan's assets to be applied to Deemed Account Balances as Deemed Investment Experience.

2. 50% of the rate of return of the Market-Based Cash Balance Trust Sub-Account in excess of 10% is held back.

For any given Plan Year, i_m^{adj} for the month of December, referred to as $i_m^{adj}_{Dec}$, is to be reduced such that the cumulative adjusted monthly rate of return for such Plan Year does not exceed $10\% + (0.5 * X)$, where X is the unadjusted annual rate of return on the Market-Based Cash Balance Trust Sub-Account for the Plan Year less 10%, not to be less than zero. For example, for the 202X Plan Year and assuming the unadjusted annual rate of return on the Market-Based Cash Balance Trust Sub-Account is 19%, then $i_m^{adj}_{Dec}$ is to be reduced such that the product of $(1 + i_m^{adj}_{Jan})(1 + i_m^{adj}_{Feb}) \dots (1 + i_m^{adj}_{Dec})$ does not exceed a value of 1.145 (= $1.10 + 0.5 * (19\% - 10\%)$).

For purposes of distributing a Participant's Benefit as of an Annuity Starting Date within a given Plan Year, i_m^{adj} for the month containing the Valuation Date immediately preceding the Annuity Starting Date is to be reduced such that the cumulative adjusted monthly rate of return through such Valuation Date does not exceed an annualized rate of return of $10\% + (0.5 * Y)$, where Y is the cumulative unadjusted monthly rate of return on the Market-Based Cash Balance Trust Sub-Account through the Valuation Date less an annualized rate of return of 10%, not to be less than zero. This reduction to i_m^{adj} is only applicable to the i_m^{adj} for the Participant receiving the distribution. For example, if the Annuity Starting Date is April 1, 202X and the

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

immediately preceding Valuation Date is March 31, 202X and the cumulative unadjusted monthly rate of return on the Market-Based Cash Balance Trust Sub-Account through March 31, 202X is 8%, then $i_{m^{adj,Mar}}$ is to be reduced such that the product of $(1 + i_{m^{adj,Jan}})(1 + i_{m^{adj,Feb}})(1 + i_{m^{adj,Mar}})$ does not exceed a value of 1.0521 ($= (1.10)^{(3/12)} + 0.5 * ((8\% - (1.10)^{(3/12)} - 1))$).

Deemed Investment Experience (on Current Year Allocations)	Deemed Investment Experience shall apply on that portion of the Deemed Account Balance attributable to the Deemed Plan Year Allocation for such Plan Year starting as of the first day of the tenth calendar month of the next Plan Year.
Capital Preservation \$1,000 Requirement	An increase in the amount of a Participant's Deemed Account Balance, determined as of the Valuation Date that coincides with the Annuity Starting Date, of more than \$1,000 in order for it to equal the sum of his or her Deemed Plan Year Allocations (i.e., Preservation of Capital).
Market-Based Cash Balance Sub Account	Sub-account of the Trust to fund the Deemed Opening Account Balance and the Deemed Account Balance. In addition, the Deemed Investment Experience is calculated based on the rate of return on the Market-Based Cash Balance Trust Sub-Account.
Normal Retirement Date	Participation Group 1 or 2: See Prior Plan Provisions Participation Group 3: The last day of the calendar month coincident with, or during which, a Participant attains Normal Retirement Age.
Death Benefit	Death After Commencement of Benefits: If a Participant dies after his or her Annuity Starting Date, then the remaining portion of his or her Benefit, if any, will be paid in accordance with the form of payment elected by the Participant. Death Before Commencement of Benefits: If a Participant dies before his or her Annuity Starting Date, a death Benefit shall be payable to his or her Beneficiary as a lump sum equal to the Deemed Opening Account Balance and Deemed Account Balance. A Surviving Spouse may receive a Qualified Preretirement Survivor Annuity or the lump sum described above. No other benefit shall be payable to a Beneficiary.
Early retirement	Participation Group 1 or 2: See Prior Plan Provisions Participation Group 3: No age requirement, but not later than the Participant's Normal Retirement Date. However, if a Capital Preservation \$1,000 Requirement applies to the distribution and the Participant is a Highly

Robins Kaplan LLP Cash Balance Pension Plan
EIN: 41-0719631 Plan Number: 026
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Part V—Summary of Plan Provisions

Compensated Employee (HCE), then the distribution may not occur until the earlier of the first Annuity Starting Date on which the Capital Preservation \$1,000 Requirement does not apply or the Participant's Normal Retirement Date.

In-Service Distribution

Participation Group 1 or 2:

On or after Normal Retirement Date

Participation Group 3:

Age 59-1/2. However, if a Capital Preservation \$1,000 Requirement applies to the distribution and the Participant is a Highly Compensated Employee (HCE), then the distribution may not occur until the earlier of the first Annuity Starting Date on which the Capital Preservation \$1,000 Requirement does not apply or the Participant's Normal Retirement Date.

Required Beginning Date

If a Participant has not terminated his or her employment with the Employer prior to April 1 of the calendar year following the calendar year during which he or she attains age 70½ if born before July 1, 1949, age 72 if born on or after July 1, 1949 and before January 1, 1951, or 73 if born on or after January 1, 1951, his or her Benefit must commence to be distributed as of the December 31 that immediately precedes such April 1 and, if a claim for his or her Benefit has not been made by the Participant, payment shall be made in the Normal Form. This requirement applies regardless of whether the Participant is a 5-percent owner (as defined in section 416 of the Code).

Optional Payment Forms

10-Year Certain and Life Annuity
50% Joint & Survivor Annuity
66-2/3% Joint & Survivor Annuity
75% Joint & Survivor Annuity
100% Joint and Survivor Annuity
Lump Sum

Actuarial Equivalent

Participation Group 1 or 2:

See Prior Plan Provisions

Participation Group 3:

A form of payment having in the aggregate equality in value to the Participant's Deemed Account Balance based upon (i) an annual rate of interest equal to the interest rate on 30-year Treasury Securities, as published by the Commissioner of the IRS, for the month of November immediately preceding the Plan Year that contains the Annuity Starting Date and (ii) the mortality table prescribed by the Secretary of the Treasury, pursuant to section 417(e)(3)(B) of the Code, for the calendar year coinciding with the Plan Year that contains the Annuity Starting Date.

ROBINS KAPLAN LLP CASH BALANCE PENSION PLAN
E.I.N. 41-0719631 PLAN NO 026
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

Security Symbol	Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Accrued Interest	Pct. Assets	Unrealized Gain/Loss	Pct G/L
MONEY MARKET										
gofx.x	421,524.410	Federated Hermes Government Obligations Fund Premier	1.00	421,524.41	1.00	421,524.41		1.7	0.00	0.00
EXCHANGE TRADED FUNDS										
bscp	106,757.000	Invesco Bulletshares 2025 Co	20.43	2,181,000.83	20.65	2,204,532.05		9.1	23,531.22	1.08
bscq	113,519.000	Invesco Bulletshares 2026 Co	19.24	2,183,759.20	19.43	2,205,674.17		9.1	21,914.97	1.00
bscr	113,000.000	Invesco Bulletshares 2027 Co	19.50	2,203,001.13	19.48	2,201,240.00		9.1	-1,761.13	-0.08
iefa	31,873.000	iShares Core MSCI EAFE ETF	68.49	2,183,074.16	70.28	2,240,034.44		9.2	56,960.28	2.61
iemg	17,231.000	iShares Core Msci Emerging	48.23	831,085.83	52.22	899,802.82		3.7	68,716.99	8.27
ivv	2,261.000	iShares Core S&P 500 ETF	433.11	979,262.02	588.68	1,331,005.48		5.5	351,743.46	35.92
ijh	21,433.000	iShares Core S&P Mid-Cap ETF	51.37	1,100,936.49	62.31	1,335,490.23		5.5	234,553.74	21.30
ijr	7,740.000	iShares Core S&P Small-Cap ETF	83.00	642,404.11	115.22	891,802.80		3.7	249,398.69	38.82
ibtf	37,888.000	iShares iBonds Dec 2025 Term	23.29	882,239.24	23.32	883,548.16		3.6	1,308.92	0.15
ibtg	38,767.000	iShares Ibonds Dec 2026 Term	22.80	883,926.62	22.81	884,275.27		3.6	348.65	0.04
ibth	39,775.000	iShares Ibonds Dec 2027 Term	22.15	880,937.88	22.20	882,873.74		3.6	1,935.86	0.22
nobl	9,969.000	Proshares S&P 500 Dividends Aristocrats ETF	86.78	865,154.58	99.55	992,413.95		4.1	127,259.37	14.71
bil	19,380.000	Spdr Bloomberg 1-3 Month T-B	91.68	1,776,834.98	91.43	1,771,913.40		7.3	-4,921.58	-0.28
vug	4,804.000	Vanguard Growth ETF	321.13	1,542,724.96	410.44	1,971,753.76		8.1	429,028.80	27.81
vvt	5,923.000	Vanguard Value ETF	143.80	851,698.07	169.30	1,002,763.90		4.1	151,065.83	17.74
				19,988,040.09		21,699,124.17		89.2	1,711,084.08	8.56
CASH AND EQUIVALENTS										
ubsbroker		UBS Cash Account		23.38		23.38		0.0		
90262y307		UBS Liquid Assets		30,320.25		30,320.25		0.1		
				30,343.63		30,343.63		0.1		
Variable Rate Money Market Sweep										
mfgx.o		Federated Government Obligations Fund IS (goix.x)		2,153,033.61		2,153,033.61	11,825.22	8.9		
				2,153,033.61		2,153,033.61	11,825.22	8.9		
Total Portfolio				22,592,941.74		24,304,025.82	11,825.22	100.0	1,711,084.08	7.57

Retain for Audit Purposes
Custodial Financial Statement



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