

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [x] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS
1b Three-digit plan number (PN): 037
1c Effective date of plan: 11/01/1990
2a Plan sponsor's name (employer, if for a single-employer plan): PROSKAUER ROSE LLP
2b Employer Identification Number (EIN): 13-1840454
2c Plan Sponsor's telephone number: 212-969-3000
2d Business code (see instructions): 541110

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

| | | |
|---|--|------|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN | |
| | 3c Administrator's telephone number | |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN | |
| | 4d PN | |
| 5 Total number of participants at the beginning of the plan year | 5 | 1293 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6a(1) | 928 |
| | 6a(2) | 891 |
| | 6b | 0 |
| | 6c | 340 |
| | 6d | 1231 |
| | 6e | 13 |
| | 6f | 1244 |
| | 6g(1) | 1009 |
| 6g(2) | 984 | |
| 6h | 0 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |

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

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

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

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

| | |
|--|---|
| a Pension Schedules | b General Schedules |
| (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) | (1) <input checked="" type="checkbox"/> H (Financial Information) |
| (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (2) <input type="checkbox"/> I (Financial Information – Small Plan) |
| (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | (3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____ |
| (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ | (4) <input checked="" type="checkbox"/> C (Service Provider Information) |
| (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information) | (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) |
| | (6) <input type="checkbox"/> G (Financial Transaction Schedules) |

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

| | | |
|--|--|---|
| SCHEDULE C (Form 5500) <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. |
|--|--|---|

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

| | | |
|--|--|------------|
| A Name of plan PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS | B Three-digit plan number (PN) ▶ | 037 |
| C Plan sponsor's name as shown on line 2a of Form 5500 PROSKAUER ROSE LLP | D Employer Identification Number (EIN) 13-1840454 | |

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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

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

(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

(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)

CERITY PARTNERS LLC

27-1180831

| (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? |
|------------------------|---|--|--|--|---|--|
| 26 50 | NONE | 64350 | 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)

MORGAN STANLEY SMITH BARNEY

20-8764829

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 28 50 | NONE | 27271 | 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)

ONEDIGITAL INVESTMENT ADVISORS

43-1451524

| (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? |
|------------------------|---|--|--|--|---|--|
| 26 50 | NONE | 14728 | 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"/> |

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)

46 PEAKS INVESTMENT

84-3666725

| (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? |
|------------------------|---|--|--|--|---|--|
| 26 50 | NONE | 10847 | 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)

SCHWAB RETIREMENT PLAN SERVICES, INC

34-1479833

| (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? |
|------------------------|---|--|--|--|---|--|
| 15 50 64 | NONE | 9945 | 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)

GOULD ASSET MANAGEMENT LLC

95-4738705

| (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? |
|------------------------|---|--|--|--|---|--|
| 26 50 | NONE | 8032 | 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"/> |

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)

GEMMER ASSET MANAGEMENT LLC

94-3317854

| (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? |
|------------------------|---|--|--|--|---|--|
| 26 50 | NONE | 5203 | 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)

CHARLES SCHWAB & CO., INC.

94-1737782

| (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? |
|------------------------|---|--|--|--|---|--|
| 33 50 59 62 71 | NONE | 2107 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

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

| (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 |
|---|--------------------------------------|---|
| CHARLES SCHWAB & CO.INC. AND AFFIL | 59 | 0 |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|--|
| SEE ATTACHMENT 13-3191825 | SEE ATTACHMENT |

| (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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> | DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 <hr/> 2024 This Form is Open to Public Inspection. |
|---|--|--|

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

| | | |
|---|--|------------|
| A Name of plan <u>PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS</u> | B Three-digit plan number (PN) | <u>037</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PROSKAUER ROSE LLP</u> | D Employer Identification Number (EIN) <u>13-1840454</u> | |

| | |
|---------------|--|
| Part I | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

| | | |
|---|---|---|
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>WILMGT TR CIT PIONEER LC GRWT PORT</u> | |
| b Name of sponsor of entity listed in (a): | <u>GREAT GRAY TRUST COMPANY</u> | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| <u>81-4278868-290</u> | <u>C</u> | <u>10404165</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

| | | |
|--|--|--|
| 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 |
|--|--|--|

| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS | B Three-digit plan number (PN) ▶ 037 |
| C Plan sponsor's name as shown on line 2a of Form 5500 PROSKAUER ROSE LLP | D Employer Identification Number (EIN) 13-1840454 |

| | |
|---------------|--------------------------------------|
| Part I | Asset and Liability Statement |
|---------------|--------------------------------------|

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

| | (a) Beginning of Year | (b) End of Year |
|---|-----------------------|-----------------|
| Assets | | |
| a Total noninterest-bearing cash | 1a | |
| b Receivables (less allowance for doubtful accounts): | | |
| (1) Employer contributions | 1b(1) | |
| (2) Participant contributions | 1b(2) | 165 |
| (3) Other | 1b(3) | |
| c General investments: | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 17992007 |
| (2) U.S. Government securities | 1c(2) | |
| (3) Corporate debt instruments (other than employer securities): | | |
| (A) Preferred | 1c(3)(A) | |
| (B) All other | 1c(3)(B) | |
| (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) | 933009 |
| (9) Value of interest in common/collective trusts | 1c(9) | 10404165 |
| (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) | 302550094 |
| (14) Value of funds held in insurance company general account (unallocated contracts)..... | 1c(14) | |
| (15) Other..... | 1c(15) | 62181289 |

| 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 | 356075860 | 394060729 |
| 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 | | |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 356075860 | 394060729 |

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) | | |
| (B) Participants..... | 2a(1)(B) | 11664027 | |
| (C) Others (including rollovers)..... | 2a(1)(C) | 7272834 | |
| (2) Noncash contributions..... | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 18936861 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 1040887 | |
| (B) U.S. Government securities..... | 2b(1)(B) | | |
| (C) Corporate debt instruments..... | 2b(1)(C) | | |
| (D) Loans (other than to participants)..... | 2b(1)(D) | | |
| (E) Participant loans..... | 2b(1)(E) | 74784 | |
| (F) Other..... | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 1115671 |
| (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) | 14578670 | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 14578670 |
| (3) Rents..... | 2b(3) | | |
| (4) Net gain (loss) on sale of assets: | | | |
| (A) Aggregate proceeds..... | 2b(4)(A) | | |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result..... | 2b(4)(C) | | |
| (5) Unrealized appreciation (depreciation) of assets: | | | |
| (A) Real estate..... | 2b(5)(A) | | |
| (B) Other..... | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | |

| | | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 1805816 |
| (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) | | 20543365 |
| c Other income | 2c | | 7419213 |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 64399596 |

Expenses

| | | | |
|---|---------------|----------|----------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 29430429 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 29430429 |
| f Corrective distributions (see instructions) | 2f | | 1701 |
| 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) | 9945 | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | 143786 | |
| (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) | | 153731 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 29585861 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|----------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 34813735 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 3171134 |
| (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: **EISNER AMPER**

(2) EIN: **87-1363769**

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.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 165 |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| e Was this plan covered by a fidelity bond? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 20000000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| l Has the plan failed to provide any benefit when due under the plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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. | <input type="checkbox"/> | <input type="checkbox"/> | |

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

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

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

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

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

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

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

| | | |
|--|--|------------|
| A Name of plan <u>PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS</u> | B Three-digit plan number (PN) ▶ | <u>037</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>PROSKAUER ROSE LLP</u> | D Employer Identification Number (EIN) <u>13-1840454</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): 82-3967259

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

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

| | |
|---|--|
| 3 | |
|---|--|

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

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

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

| | | |
|---|-----------|--|
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) | 6a | |
| b Enter the amount contributed by the employer to the plan for this plan year | 6b | |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)..... | 6c | |

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

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

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

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

| | | |
|---|------------|--|
| a The corresponding number for the plan year immediately preceding the current plan year | 15a | |
| b The corresponding number for the second preceding plan year | 15b | |

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

**PROSKAUER ROSE LLP SAVINGS PLAN
FOR STAFF AND PARTNERS**

FINANCIAL STATEMENTS

DECEMBER 31, 2024 and 2023
(with supplemental information)

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator, Participants and Beneficiaries of the Proskauer Rose LLP Savings Plan for Staff and Partners

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

We have performed audits of the financial statements of the Proskauer Rose LLP Savings Plan for Staff and Partners (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note D 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter

Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of December 31, 2024 and of delinquent participant contributions 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, have 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 are derived from the certified investment information, we compared such information to the related certified investment information.



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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or are 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 schedule 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).

EisnerAmper LLP

EISNERAMPER LLP
New York, New York
October 8, 2025

EISNERAMPER
LLP



PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Statements of Net Assets Available for Benefits

| | December 31, | |
|--|------------------------------|------------------------------|
| | <u>2024</u> | <u>2023</u> |
| ASSETS | | |
| Investments at fair value | \$ 393,127,555 | \$ 355,097,080 |
| Notes receivable from participants | 933,009 | 978,780 |
| Participant contribution receivable | 165 | - |
| | <u> </u> | <u> </u> |
| Net assets available for benefits | <u>\$ 394,060,729</u> | <u>\$ 356,075,860</u> |

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2024

Additions:

Investment income:

Net realized/unrealized appreciation in value of investments \$ 29,005,729

Interest and dividend income 16,382,222

45,387,951

Interest income on notes receivable from participants 74,784

Contributions:

Participant contributions, inclusive of rollovers of \$7,272,834 18,936,861

Total additions 64,399,596

Deductions:

Benefits paid to participants 29,432,130

Administrative expenses, inclusive of self-directed brokerage fees 153,731

Total deductions 29,585,861

Net increase prior to transfer 34,813,735

Transfer from Proskauer Rose LLP Savings Plan for Associates 3,171,134

Net increase **37,984,869**

Net assets available for benefits – beginning of year 356,075,860

Net assets available for benefits – end of year **\$394,060,729**

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE A - DESCRIPTION OF THE PLAN

The Proskauer Rose LLP Savings Plan for Staff and Partners (the "Plan") is a defined contribution plan with a tax-deferred savings feature covering substantially all employees and equity partners (as defined) of Proskauer Rose LLP (the "Partnership") except associates, income partners and senior counsel. The Plan was amended and restated effective January 1, 2014, to include all amendments made since its last restatement, as well as to comply with the relevant provisions of the Pension Protection Act of 2006, and other applicable legislation. Information about the Plan, including the vesting and benefit provisions, is contained in the Plan document. Copies of the Plan document are available from the Plan's benefits administrator.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan is administered by the Partnership's Retirement Plan Committee as designated by the Partnership's Executive Committee.

Certain significant provisions of the Plan follow:

[1] Contributions, participation, and vesting:

Employees and equity partners are eligible to participate in the Plan on the first day of the calendar month following the date of hire or admission to the Partnership, respectively, and may contribute (subject to the limitations of the Internal Revenue Code (the "Code")) up to 50% of compensation, as defined. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan accepts Roth elective deferrals and rollover contributions, as defined in the Plan, and will maintain a record of the amounts in each participant's account. The Partnership will not make any contributions.

Separate accounts are maintained for each participant. Plan participants are always fully vested in their accounts. Each participant's account is credited with the participants' contributions and allocations of Plan earnings/(losses) and may be charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

[2] Termination of the Plan:

Although it has not expressed any intent to do so, the Partnership may terminate the Plan for any reason at any time. Upon termination of the Plan, the rights of members to the benefits accrued under the Plan to the date of termination, to the extent then funded, as defined in the Plan, shall be non-forfeitable.

[3] Notes receivable from participants:

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. A participant may borrow an amount from his or her accounts, subject to a minimum of \$1,000, but not to exceed the lesser of 50% of the total value of the participant's vested account balance in the Plan, or \$50,000 less the excess of the highest amount of loans outstanding within the past twelve months over the outstanding balance of loans outstanding on the date the loan is made. Loan terms are five years; however, terms may exceed five years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates on outstanding loan balances range from 5.25% to 10.50% at December 31, 2024 and 2023. Principal and interest are paid ratably through payroll deductions or another approved manner. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

[4] Payment of benefits:

Participants of the Plan may receive a full distribution of their benefits upon retirement, in the event of death or disability, upon termination of employment or upon attaining the age of 59½. Benefit payments may be lump sum or installments, as defined in the Plan.

Participants may receive a full distribution of their Pre-tax 401(k) Contributions or Roth Contributions (excluding earnings) on account of "Hardships" subject to the Plan's provisions.

[5] Administration:

Except for trustee, investment advisor and record-keeper fees relating to the administration of personal choice retirement self-directed brokerage accounts ("PCRA"), as well as Plan investment management fees, Plan expenses are paid by the Partnership and are excluded from the financial statements. Certain Plan expenses are paid through revenue-sharing agreement with the investment funds (Note I).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

[1] Basis of accounting:

The financial statements are prepared on the accrual method of accounting.

[2] Use of estimates:

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrator to make estimates and assumptions that affect the reported net assets available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period and, when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

[3] Investment valuation and income recognition:

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following is a description of the valuation methodologies used for the investment assets measured at fair value:

All mutual funds and the money market fund are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission ("SEC"). The money market fund is a mutual fund that is registered with the SEC. As of December 31, 2024, the money market fund invested primarily in U.S. Treasury securities whereas as of December 31, 2023, the money market fund invested in U.S. Treasury and government agency securities, commercial paper and certificate of deposits. The mutual funds and money market fund are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds and the money market fund held by the Plan are deemed to be actively traded.

PCRA accounts, self-directed brokerage accounts, are invested in various investments including mutual funds, exchange-traded funds, and interest-bearing cash that are valued on the basis of readily determinable market prices.

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[3] Investment valuation and income recognition: (continued)

The Plan invested in the Pioneer Large Cap Growth Portfolio ("Pioneer") a common/collective trust fund. The collective trust fund is valued at the NAV of the fund. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV. Pioneer seeks long-term growth of capital through investment principally in publicly-traded equity securities. Participant transactions (purchases and sales) may occur daily. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment in the collective trust funds and will be honored when received. The collective investment trust is redeemable upon written notification. Plan sponsor directed withdrawals in excess of \$1 million require five days written notice and may be limited and prioritized if total withdrawals are in excess of available liquid funds. As of December 31, 2024, there were no unfunded commitments; the redemption frequency for participant transactions in the collective fund is daily upon receipt of an authorized request on or prior to the valuation date.

Net realized/unrealized appreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

[4] Payment of benefits:

Benefits are recorded when paid.

NOTE C - INVESTMENT OPTIONS

Plan participants have the option of investing from a choice of various investment options which include a common collective trust as well as a money market fund and mutual funds offered by registered investment companies. In addition, participants have the option to invest in a PCRA. Funds invested in this account are limited in accordance with the Plan.

NOTE D - INVESTMENT CERTIFICATION

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, Charles Schwab Trust Bank (the "Trustee"), the trustee of the Plan, has certified to the completeness and accuracy of all investments and related investment activity and notes receivable from participants and related activity in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024 and the accompanying supplemental schedule of assets (held at end of year) as of December 31, 2024.

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE E - FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework 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 to the valuation methodology include: (1) quoted prices for similar assets or liabilities in active markets; (2) quoted prices for identical or similar assets or liabilities in inactive markets; (3) inputs other than quoted prices that are observable for the asset or liability; or (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

The valuation techniques used to measure fair value of the investments are included in Note B[3]. There have been no changes in the methodologies used at December 31, 2024 and 2023.

The methods described in Note B[3] may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth, by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2024 and 2023:

| | December 31, 2024 | | | Total |
|---|-----------------------|---------|------------|-----------------------------|
| | Level 1 | Level 2 | Level 3 | |
| Mutual funds | \$ 302,550,094 | | | \$ 302,550,094 |
| Money market fund | 17,992,007 | | | 17,992,007 |
| PCRA - self-directed brokerage accounts | | | 62,181,289 | 62,181,289 |
| Total investment assets in the fair value hierarchy | <u>\$ 382,723,390</u> | | | 382,723,390 |
| Investments measured at NAV (A): Common/collective trust - Long- term growth | | | | <u>10,404,165</u> |
| Investments at fair value | | | | <u>\$393,127,555</u> |

| | December 31, 2023 | | | Total |
|---|-----------------------|---------|------------|------------------------------|
| | Level 1 | Level 2 | Level 3 | |
| Mutual funds | \$ 262,615,184 | | | \$ 262,615,184 |
| Money market fund | 24,146,430 | | | 24,146,430 |
| PCRA - self-directed brokerage accounts | | | 57,954,255 | 57,954,255 |
| Total investment assets in the fair value hierarchy | <u>\$ 344,715,869</u> | | | 344,715,869 |
| Investments measured at NAV (A): Common/collective trust - Long- term growth | | | | <u>10,381,211</u> |
| Investments at fair value | | | | <u>\$ 355,097,080</u> |

- (A) Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another.

NOTE F - TAX STATUS

The Internal Revenue Service has determined and informed the Partnership by a letter dated May 21, 2015, stating that the Plan is qualified under the Code and therefore the related trust is exempt from taxation. The Plan has been amended since receiving the tax determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code and therefore, believes 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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

NOTE G - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

Volatility in the financial markets may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2024 may not necessarily be indicative of amounts that could be realized in a current market exchange.

NOTE H - PLAN-TO-PLAN TRANSFERS

During 2024, participant account balances, based on changes in participant's eligibility to participate in the Plan, were transferred from other Partnership plans as follows:

Transfer from Proskauer Rose LLP Savings Plan for Associates: \$3,171,134.

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE I - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain investments are shares of mutual funds managed by the Trustee and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan, inclusive of record-keeping fees and PCRA investment advisor fees, were \$126,460 for the year ended December 31, 2024. The Plan also pays investment advisory fees. As a service provider to the Plan, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to this investment consultant was \$27,271 for the year ended December 31, 2024.

The Trustee receives revenue from mutual fund providers for services that the Trustee provides to the funds. This revenue is used to offset certain amounts owed to the Trustee for their administrative services to the Plan. If the revenue received by the Trustee from such mutual fund service providers exceeds the amounts owed, the Trustee remits the excess to the Plan pursuant to the service agreement. During the year ended December 31, 2024, \$47,905 was received from the Trustee and is reflected in net realized/unrealized appreciation in the statement of changes in net assets available for benefits. Such amounts may be applied to pay Plan expenses. During the year ended December 31, 2024, \$37,216 was used to pay Plan expenses. The account balance as of December 31, 2024 and 2023 was \$83,210 and \$72,521, respectively.

NOTE J - MUTUAL FUND FEES

Certain investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads or 12b-1 fees. 12b-1 fees are ongoing fees allowable under Section 12b-1 of the Investment Company Act of 1940. These annual fees are used to pay for marketing and distribution costs of the funds. These fees are deducted prior to the allocation of the Plan's investment earnings activity, and thus not separately identifiable as an expense.

NOTE K - NONEXEMPT PARTY-IN-INTEREST TRANSACTION

During the year ended December 31, 2024, it was discovered that certain amounts withheld were not timely remitted to the Plan. The Plan administrator deposited \$165 into the Plan in September 2025 as well as interest to make the affected participant whole.

NOTE L - SUBSEQUENT EVENTS

The Plan's management evaluated subsequent events through October 8, 2025, the date on which the financial statements were available to be issued and no additional disclosures were required.

SUPPLEMENTAL INFORMATION

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Employer Identification No. 13-1840454, Plan No. 037
Schedule H of Form 5500 Line 4(i)
Schedule of Assets (Held at End of Year)
December 31, 2024

| (a) | (b) | (c) | (e) |
|-----|---|---|-----------------------|
| | Identify of Issue, Borrower, Lessor or Similar Party | Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Current Value |
| | Money market fund: | | |
| | Vanguard | Treasury Money Market Fund | \$ 17,992,007 |
| | Mutual funds: | | |
| | Blackrock | High Yield Bond | 2,433,659 |
| | Dodge & Cox | Balanced Fund | 19,506,956 |
| | Dodge & Cox | International Stock Fund | 7,449,791 |
| | Dodge & Cox | Stock Fund | 62,249,882 |
| | FPA | New Income Fund | 2,916,468 |
| | GMO Benchmark | Free Allocation Fund | 112,750 |
| | Goldman Sachs | Small-Cap Value Fund | 9,358,605 |
| | JP Morgan | Emerging Markets Equity Fund | 5,220,975 |
| | Loomis Sayles | Bond Fund | 3,514,958 |
| | PIMCO Fund | All Asset Institutional | 2,474,154 |
| | PIMCO | Total Return Fund | 13,570,665 |
| | T. Rowe Price | Retired Balanced | 698,379 |
| | T. Rowe Price | Retirement 2010 Fund | 131,909 |
| | T. Rowe Price | Retirement 2015 Fund | 173,460 |
| | T. Rowe Price | Retirement 2020 Fund | 9,464,460 |
| | T. Rowe Price | Retirement 2025 Fund | 10,823,364 |
| | T. Rowe Price | Retirement 2030 Fund | 8,538,093 |
| | T. Rowe Price | Retirement 2035 Fund | 8,478,767 |
| | T. Rowe Price | Retirement 2040 Fund | 8,443,755 |
| | T. Rowe Price | Retirement 2045 Fund | 11,139,598 |
| | T. Rowe Price | Retirement 2050 Fund | 6,321,629 |
| | T. Rowe Price | Retirement 2055 Fund | 1,489,589 |
| | T. Rowe Price | Retirement 2060 Fund | 966,300 |
| | T. Rowe Price | Retirement 2065 Fund | 156,202 |
| | Touchstone | Small Cap Growth Fund Class Y | 4,684,830 |
| | Vanguard | Developed Market Index-Admiral | 4,304,577 |
| | Vanguard | Emerging Markets Index-Admiral | 2,063,372 |
| | Vanguard | Institutional Index | 62,603,456 |
| | Vanguard | Life Strategy Star Moderate Growth Fund | 6,942,516 |
| | Vanguard | Life Strategy Star Growth Fund | 10,576,656 |
| | Vanguard | Life Strategy Conservative Growth Fund | 6,062,218 |
| | Vanguard | REIT Index-Admiral | 1,673,190 |
| | Vanguard | Small Cap Index-Admiral | 8,004,911 |
| | Common/collective trust fund: | | |
| | Pioneer | Large Cap Growth Portfolio | 10,404,165 |
| | PCRA | Self-directed brokerage accounts | 62,181,289 |
| | | (Interest rates of 5.25% to 10.50% maturing through 2033) | 933,009 |
| * | Notes receivable from participants | | <u>933,009</u> |
| | | | <u>\$ 394,060,564</u> |

* Indicates party-in-interest to the Plan as defined by ERISA.

Note: Cost of investments is not presented because all investments are participant-directed.

PROSKAUER ROSE LLP SAVINGS PLAN FOR STAFF AND PARTNERS

Employer Identification No. 13-1840454, Plan No. 037
2024 Form 5500 - Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions
Year Ended December 31, 2024

| Schedule H, Line 4a – Schedule of Delinquent Participant Contributions | | | | |
|---|---|--------------------------------------|--|--|
| Participant Contributions Transferred Late to Plan * | Total That Constitute Prohibited Nonexempt Transactions | | | Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51 |
| | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| | \$165 | | | |

* Participant contributions of \$165 were remitted to the Plan in September 2025 as well as the associated lost earnings.

Proskauer Rose LLP Savings Plan for Staff and Partners
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2024

EIN: 13-1840454

Plan Number: 037

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

| Fund Family/Provider | EIN | Formula |
|---------------------------------|---------------|--|
| Abbey Capital | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| AllianceBernstein | 13-3191825 | Rate of 0.40% of average daily balance of asset(s) |
| Allianz Global Investors | Not Available | Rate of 0.02% of average daily balance of asset(s) |
| Amana | 35-6447892 | Rate of 0.40% of average daily balance of asset(s) |
| American Century Investments | 43-0821857 | Rate of 0.35% of average daily balance of asset(s) |
| American Funds | 90-0924512 | Range of 0.05 - 0.37% of average daily balance of assets |
| AMG Funds | 06-1555943 | Rate of 0.10% of average daily balance of asset(s) |
| AQR Funds | Not Available | Range of 0.10 - 0.40% of average daily balance of assets |
| Artisan Partners Funds | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Baillie Gifford Funds | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Baird | 39-6037917 | Rate of 0.05% of average daily balance of asset(s) |
| Baron Capital Group, Inc. | Not Available | Rate of 0.38% of average daily balance of asset(s) |
| BlackRock | 04-6171663 | Range of 0.06 - 0.25% of average daily balance of assets |
| BNY Mellon | Not Available | Range of 0.10 - 0.36% of average daily balance of assets |
| Boston Trust & Walden Funds | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Brown Advisory Funds | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Calvert Research and Management | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Cohen & Steers | 14-1904657 | Rate of 0.10% of average daily balance of asset(s) |
| Columbia Threadneedle | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Credit Suisse (New York, NY) | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Dimensional Fund Advisors | 22-2370029 | Rate of 0.02% of average daily balance of asset(s) |
| DWS | 13-3241232 | Range of 0.10 - 0.40% of average daily balance of assets |
| Equable Shares | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Eventide Funds | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| FIRST EAGLE FUNDS | Not Available | Range of 0.10 - 0.40% of average daily balance of assets |
| FMI Funds | 39-1861095 | Rate of 0.40% of average daily balance of asset(s) |
| FPA | 04-3118452 | Rate of 0.06% of average daily balance of asset(s) |
| FullerThaler | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Goldman Sachs | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| GQG Partners Inc | Not Available | Range of 0.10 - 0.40% of average daily balance of assets |
| Griffin Capital | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Guggenheim Investments | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Harbor | 04-2679462 | Rate of 0.35% of average daily balance of asset(s) |
| Heartland | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| INVESCO FUNDS | Not Available | Range of 0.10 - 0.40% of average daily balance of assets |
| J.P. MORGAN & CO. | Not Available | Range of 0.07 - 0.20% of average daily balance of assets |
| Janus Henderson | 43-1804048 | Rate of 0.35% of average daily balance of asset(s) |
| John Hancock | 04-3483032 | Rate of 0.40% of average daily balance of asset(s) |
| Lazard | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Lord Abbett | 13-3731507 | Rate of 0.10% of average daily balance of asset(s) |
| Manning & Napier | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Marsico Investment Fund | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Matthews Asia Funds | 94-3250972 | Range of 0.10 - 0.40% of average daily balance of assets |
| MFS | 04-3253929 | Rate of 0.10% of average daily balance of asset(s) |
| Morgan Stanley | 36-3145972 | Rate of 0.40% of average daily balance of asset(s) |
| Natixis Funds | Not Available | Rate of 0.40% of average daily balance of asset(s) |

| | | |
|---|---------------|--|
| Needham | 22-3408336 | Rate of 0.10% of average daily balance of asset(s) |
| Neuberger Berman | 13-3216325 | Rate of 0.10% of average daily balance of asset(s) |
| New York Life Investment Management LLC | Not Available | Rate of 0.10% of average daily balance of asset(s) |

Proskauer Rose LLP Savings Plan for Staff and Partners

Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information

December 31, 2024

EIN: 13-1840454

Plan Number: 037

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

| Fund Family/Provider | EIN | Formula |
|-----------------------------|---------------|--|
| Nuveen | Not Available | Rate of 0.07% of average daily balance of asset(s) |
| Oak Associates | Not Available | Rate of 0.40% of average daily balance of asset(s) |
| Parnassus | 94-6579180 | Rate of 0.40% of average daily balance of asset(s) |
| PGIM Investments | 22-3703799 | Rate of 0.38% of average daily balance of asset(s) |
| Principal Funds | 42-1520346 | Rate of 0.10% of average daily balance of asset(s) |
| STONE RIDGE | Not Available | Rate of 0.10% of average daily balance of asset(s) |
| Summit Global Investments | Not Available | Range of 0.10 - 0.40% of average daily balance of assets |
| T ROWE-PRICE | Not Available | Rate of 0.15% of average daily balance of asset(s) |
| Touchstone | 31-0487145 | Range of 0.10 - 0.40% of average daily balance of assets |
| Versus Capital | Not Available | Rate of 0.15% of average daily balance of asset(s) |
| Vontobel | Not Available | Rate of 0.10% of average daily balance of asset(s) |

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

| | |
|-----------------------|--|
| NAME OF PLAN SPONSOR: | Proskauer Rose LLP |
| NAME OF PLAN: | Proskauer Rose LLP Savings Plan for Staff and Partners |
| EIN: | 13-1840454 |
| PLAN NUMBER: | 037 |

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current Value |
|-----|---|---|----------|-------------------|
| * | PARTICIPANT LOANS | Loans (5.25% - 10.50%) | | 933,009 |
| | VANGUARD TRSY MONEY MKT INVSTR | Money Market / Cash Equivalent | | 17,992,007 |
| | PIONEER LRG CAP GR PORT CL R1 | Common Collective Trust Fund | | 10,404,165 |
| | PCRA | Self-Directed Brokerage Account | | 62,181,289 |
| | BLACKROCK HIGH YIELD BOND K | Registered Investment Company | | 2,433,659 |
| | DODGE & COX BALANCED FUND X | Registered Investment Company | | 19,506,956 |
| | DODGE & COX INTL STOCK X | Registered Investment Company | | 7,449,791 |
| | DODGE & COX STOCK FUND X | Registered Investment Company | | 62,249,883 |
| | FPA NEW INCOME FUND | Registered Investment Company | | 2,916,468 |
| | GMO BENCHMARK FREE ALLOC R6 | Registered Investment Company | | 112,750 |
| | GOLDMAN SACHS SM-CAP VAL INSTL | Registered Investment Company | | 9,358,605 |
| | JPMORGAN EMERG MKTS EQTY R6 | Registered Investment Company | | 5,220,975 |
| | LOOMIS SAYLES BOND CL I | Registered Investment Company | | 3,514,958 |
| | PIMCO ALL ASSET INSTL | Registered Investment Company | | 2,474,154 |
| | PIMCO TOTAL RETURN FUND | Registered Investment Company | | 13,570,665 |
| | TOUCHSTONE SMALL COMPANY Y | Registered Investment Company | | 4,684,830 |
| | TROWE PRICE RETIREMENT 2010 I | Registered Investment Company | | 131,909 |
| | TROWE PRICE RETIREMENT 2015 I | Registered Investment Company | | 173,460 |
| | TROWE PRICE RETIREMENT 2020 I | Registered Investment Company | | 9,464,460 |
| | TROWE PRICE RETIREMENT 2025 I | Registered Investment Company | | 10,823,364 |
| | TROWE PRICE RETIREMENT 2030 I | Registered Investment Company | | 8,538,093 |
| | TROWE PRICE RETIREMENT 2035 I | Registered Investment Company | | 8,478,767 |
| | TROWE PRICE RETIREMENT 2040 I | Registered Investment Company | | 8,443,755 |
| | TROWE PRICE RETIREMENT 2045 I | Registered Investment Company | | 11,139,598 |
| | TROWE PRICE RETIREMENT 2050 I | Registered Investment Company | | 6,321,629 |
| | TROWE PRICE RETIREMENT 2055 I | Registered Investment Company | | 1,489,589 |
| | TROWE PRICE RETIREMENT 2060 I | Registered Investment Company | | 966,300 |
| | TROWE PRICE RETIREMENT 2065 I | Registered Investment Company | | 156,202 |
| | TROWE PRICE RETIREMENT BAL I | Registered Investment Company | | 698,379 |
| | VANGUARD EMRG MKTS INDEX ADM | Registered Investment Company | | 2,063,372 |
| | VANGUARD INSTL INDEX INSTL PL | Registered Investment Company | | 62,603,457 |
| | VANGUARD LF STR MOD GRTH | Registered Investment Company | | 6,942,516 |
| | VANGUARD LIFE ST STAR GROWTH | Registered Investment Company | | 10,576,656 |
| | VANGUARD LIFE STRAT CONS GRTH | Registered Investment Company | | 6,062,218 |
| | VANGUARD REAL ESTATE INDEX ADM | Registered Investment Company | | 1,673,189 |
| | VANGUARD SM CAP INDEX INSTL | Registered Investment Company | | 8,004,910 |
| | VGD DEVELOPED MKTS INDX INST | Registered Investment Company | | 4,304,577 |

* Party-in-interest