

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

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>007</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>DLA PIPER LLP US</u></p> <p><u>HARBOR EAST</u> <u>650 S. EXETER STREET, SUITE 1100</u> <u>BALTIMORE, MD 21202-4576</u></p>	<p>1c Effective date of plan <u>01/01/2022</u></p> <p>2b Employer Identification Number (EIN) <u>52-0616490</u></p> <p>2c Plan Sponsor's telephone number <u>410-580-4427</u></p> <p>2d Business code (see instructions) <u>541110</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	SANDRA REESE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	670
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)	622
	6a(2)	638
	6b	0
	6c	45
	6d	683
	6e	0
	6f	683
	6g(1)	
6g(2)		
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:
1C 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 checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(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 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 SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

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

A Name of plan <u>DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS</u>	B Three-digit plan number (PN) ▶	<u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DLA PIPER LLP US</u>	D Employer Identification Number (EIN) <u>52-0616490</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>107487465</u>	
b Actuarial value	2b	<u>107487465</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>	<u>0</u>
b For terminated vested participants	<u>48</u>	<u>3995324</u>	<u>3995324</u>
c For active participants	<u>622</u>	<u>98209830</u>	<u>98209830</u>
d Total	<u>670</u>	<u>102205154</u>	<u>102205154</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>5.07 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>66600711</u>	
b Expected plan-related expenses	6b	<u>0</u>	
c Target normal cost	6c	<u>66600711</u>	

Statement by Enrolled Actuary

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

SIGN HERE Signature of actuary <u>YOSEF ZIEGLER</u> Type or print name of actuary <u>PWC US CONSULTING LLP</u> Firm name <u>300 MADISON AVENUE</u> <u>NEW YORK, NY 10017</u> Address of the firm	<u>10/13/2025</u> Date <u>23-08225</u> Most recent enrollment number <u>646-331-5372</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	66600711	
b Excess assets, if applicable, but not greater than line 31a	31b	5282311	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	61318400	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	61318400	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	75714203	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	14395803	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

A Name of plan DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS	B Three-digit plan number (PN) ▶	007
C Plan sponsor's name as shown on line 2a of Form 5500 DLA PIPER LLP US	D Employer Identification Number (EIN) 52-0616490	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

WELLS FARGO

34-1542819

(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 51	NONE	99998	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)

PRINCIPAL

42-1466678

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	NONE	22977	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024			
A Name of plan DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ►</td> <td style="width:20%; text-align: center;">007</td> </tr> </table>	B Three-digit plan number (PN) ►	007
B Three-digit plan number (PN) ►	007		
C Plan sponsor's name as shown on line 2a of Form 5500 DLA PIPER LLP US	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">D Employer Identification Number (EIN) 52-0616490</td> </tr> </table>	D Employer Identification Number (EIN) 52-0616490	
D Employer Identification Number (EIN) 52-0616490			

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	60896132	79866125
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1969	3214
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3626148	834854
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	43044645	103499263
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

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	107568894	184203456
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	107568894	184203456

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)	79866125	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		79866125
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	81131	
(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)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		81131
(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)	3656873	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		3656873
(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)		
(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)		3718288
c Other income	2c		21664
d Total income. Add all income amounts in column (b) and enter total.....	2d		87344081

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	10586544	
(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)		10586544
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	99998	
(6) Bank or trust company trustee/custodial fees	2i(6)	22977	
(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)		122975
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		10709519

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		76634562
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **EISNERAMPER LLP**

(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.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		50000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 555350.

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

A Name of plan <u>DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS</u>	B Three-digit plan number (PN) ▶	<u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DLA PIPER LLP US</u>	D Employer Identification Number (EIN) <u>52-0616490</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): _____		
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	40

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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A

Part III	Amendments
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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.....	<input checked="" type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 _____.

ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS

Schedule H, Line 3

PLAN NAME: DLA PIPER (US) CASH BALANCE PLAN FOR PARTNERS

EIN: 52-0616490

PLAN NUMBER: 007

DLA Piper LLP US – DLA Piper (US) Cash Balance Plan for Partners,
Financial Statements, 12/31/2024.

**DLA PIPER LLP (US) CASH BALANCE
PLAN FOR PARTNERS**

FINANCIAL STATEMENTS

**DECEMBER 31, 2024 and 2023
(with supplemental information)**

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator, Participants and Beneficiaries
of the DLA Piper LLP (US) Cash Balance Plan for Partners

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

We have performed audits of the financial statements of the DLA Piper LLP (US) Cash Balance Plan (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 and of accumulated plan benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits and of changes in accumulated plan 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 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 C 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 audit. 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 Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including the form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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
Iselin, New Jersey
October 13, 2025

EISNERAMPER
LLP



DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Statements of Net Assets Available For Benefits

	December 31,	
	<u>2024</u>	<u>2023</u>
ASSETS		
Investments, at fair value:	<u>\$ 104,334,117</u>	<u>\$ 46,670,793</u>
Receivables:		
Employer contributions	79,866,125	60,896,132
Accrued investment income	<u>3,214</u>	<u>1,969</u>
	<u>79,869,339</u>	<u>60,898,101</u>
Net assets available for benefits	<u>\$ 184,203,456</u>	<u>\$ 107,568,894</u>

DLA PIPER LLP (US) CASH BALANCE PLAN FOR 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	\$ 3,739,952
Interest and dividends	<u>3,738,004</u>

Total investment income	<u>7,477,956</u>
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Employer contributions	<u>79,866,125</u>
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Total additions	<u>87,344,081</u>
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Deductions:

Benefits paid to participants	10,586,544
Administrative expenses	<u>122,975</u>

Total deductions	<u>10,709,519</u>
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Net increase	76,634,562
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Net assets available for benefits – beginning of year	<u>107,568,894</u>
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Net assets available for benefits – end of year	<u>\$ 184,203,456</u>
--	------------------------------

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Statements of Accumulated Plan Benefits

	December 31,	
	2024	2023
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants entitled to deferred benefits	\$ 7,394,104	\$ 4,047,142
Other participants	176,514,017	93,185,219
Total vested benefits	183,908,121	97,232,361
Nonvested benefits	-	8,643,672
Total actuarial present value of accumulated plan benefits	\$ 183,908,121	\$ 105,876,033

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

**Statement of Changes in Accumulated Plan Benefits
Year Ended December 31, 2024**

Actuarial present value of accumulated plan benefits – at beginning of year	\$ 105,876,033
Increase (decrease) during the year attributable to:	
Increase in interest due to the decrease in the discount period	4,528,845
Benefits paid	(10,586,544)
Other, including benefits accumulated and actuarial experience gains and losses	<u>84,089,787</u>
Net increase	<u>78,032,088</u>
Actuarial present value of accumulated plan benefits – at end of year	\$ 183,908,121

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE A - DESCRIPTION OF PLAN

DLA Piper LLP (US) Cash Balance Plan for Partners (the "Plan") was established by DLA Piper LLP (US) (the "Firm") to enable eligible partners to accumulate funds for their retirement on a tax-favored basis. The following description of the Plan provides only general information. Participants should refer to the Plan agreement and any amendments thereto for a more complete description of the Plan's provisions.

[1] General:

The Plan is a cash balance defined benefit pension plan that was established effective January 1, 2022. The Plan generally covers substantially all U.S. partners of the Firm, except that effective January 1, 2024, partners with no Non-guaranteed Income are not eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Plan's entry dates are December 31 and July 1.

The Firm is the Plan Sponsor. A Plan Committee, consisting of certain partners, serves as the Plan Administrator. Custody and trust services are provided by Principal Bank and Principal Trust Company, respectively (collectively, "Principal"). The services are provided under the trade name Principal Custody Solutions, a division of Principal Bank. Principal Trust Company is a trade name of Delaware Charter Guarantee & Trust Company. Principal is authorized to invest, manage and control Plan assets, pay benefits, and ensure that proper accounting records are maintained.

[2] Pension benefits and vesting:

The basic retirement benefit payable to participants at the normal retirement age (62) consists of a lump-sum distribution or a benefit in the form of an annuity. When a participant leaves the Firm or elects an in-service distribution after attaining age 59½, the participant can receive a distribution of their vested benefit under the Plan in the form of annuity or a lump sum.

Participants who are actively employed on or after January 1, 2024 are fully vested in their accrued benefit under the Plan. After December 31, 2023, benefit accruals are suspended for participants who continue to perform service for the Firm or affiliate on, or after, attainment of normal retirement age.

Prior to January 1, 2024, participants who terminated employment before completing three years of eligible service, excluding death, disability, or obtaining normal retirement age, forfeited all of their accumulated Plan benefits. A participant who terminated employment after three years of eligible service with the Firm received either a normal distribution as described above or an early distribution representing the present value of the actuarial equivalent of the participant's vested accrued benefit.

[3] Death and disability benefits:

If a participant dies before the distribution of his or her benefits, the participant's accrued benefit will be paid to the participant's beneficiary. If a participant terminates due to becoming totally disabled, the participant is entitled to receive payment of the participant's accrued benefit.

[4] Participants' accounts:

Under the Plan provisions, amounts are credited by the Firm to the participants' hypothetical accounts. Each participating partner will have a hypothetical "Cash Balance Account" under the Plan containing a sum of the cash balance credit and interest credit. The cash balance credit for a plan year is the dollar amount equal to the annual cash credit amount based on age and budgeted income as set forth in the Plan document, and cannot exceed the maximum lump sum payment amount permitted under Code section 415(b); \$275,000 for year 2024.

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

A participating partner who completes 1,000 hours of service in a calendar Plan year will be eligible for a cash balance credit in the partner's Cash Balance Account as of December 31 of that year.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

[4] Participants' accounts: (continued)

The interest credit is the rate of interest multiplied by the amount in the account on the first day of the Plan year, before receiving any cash balance credits for that year. The interest credit is added to participant account as of the last day of the Plan year and is based on the actual rate of return on the assets of the Plan, as further defined in the Plan document. The interest credit rate was 7.53% for the year ended December 31, 2024.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

[1] Basis of accounting:

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

[2] Subsequent events:

The Plan has evaluated subsequent events through October 13, 2025, the date the financial statements were available to be issued. See Note L.

[3] Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and when applicable, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements and changes therein. Actual results could differ from those estimates.

[4] 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 Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its investment advisors and custodians. See Note F for discussion of fair value measurements.

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. Net appreciation in the value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

[5] Actuarial present value of accumulated plan benefits:

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, which are attributable, under the Plan's provisions, to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[5] Actuarial present value of accumulated plan benefits: (continued)

Benefits accrue for each participant based upon the cash balance credits for allocation. A participant's cash balance credit is determined based upon a participant's age at the end of the year and the participant's budgeted income. The Firm allocation is credited to a participant's accumulated contribution account on the last day of the Plan year.

The actuarial present value of accumulated Plan benefits is determined by an independent actuary, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation as of December 31, 2024 and 2023 were:

Interest (discount) rate	4.50%
Cash balance interest crediting rate	4.50%
Mortality table	Pri-2012 white-collar mortality table and the MP-2021 mortality improvement scale
Expected retirement age	Age 55 to 70+ at various rates ranging from 8% to 100%
Actuarial cost method	Standard unit credit cost method
Form of payment	Lump sum

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

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2025 and as of January 1, 2024. Had the valuations as of January 1 been performed as of respective December 31, there would be no material differences.

[6] Payment of benefits:

Benefits are recorded when paid.

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[7] Administrative expenses:

The Plan's expenses are paid either by the Plan or the Firm, as provided by the Plan document. Expenses that are paid directly by the Firm are excluded from the Plan's financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

NOTE C - INVESTMENT CERTIFICATION

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, Principal Bank, the custodian of the Plan, has certified to the completeness and accuracy of all investments and related investment activity in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, the 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.

NOTE D - FUNDING POLICY

The Plan is designed to ensure that the contributions, at all times, meet ERISA minimum funding standards and that the net assets available for benefits equal or exceed the amounts necessary to pay all benefits when due. The Firm's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary.

The Firm contributions amounted to \$79,866,125 for the year ended December 31, 2024 and are included in employer contributions receivable on the statement of net assets available for benefits. The Firm's contributions for 2024 exceeded the minimum funding requirements of ERISA.

NOTE E - ADJUSTED FUNDING TARGET ATTAINMENT PERCENTAGE ("AFTAP")

The Pension Protection Act (the "Act") included many provisions and numerous revisions to rules surrounding defined benefit plans, including rules that govern Plan funding. The Act established minimum funding standards for defined benefit plans and limited benefit increases and accruals for underfunded plans. Pursuant to the Act, each year the actuaries are required to certify to the Plan's funded percentage. The Plan received such certification for the 2024 Plan year for the AFTAP, which is one way of measuring the funded status of a plan using actuarial assumptions mandated by the Internal Revenue Service ("IRS"), and the actuary determined that the 2024 AFTAP for the Plan is 105.16%.

NOTE F - 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 under FASB ASC 820 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.

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

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

Following is a description of the valuation methodologies used for investment assets measured at fair value.

Mutual funds – 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. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding method described 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.

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:

	Investment Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	\$ 104,334,117	\$ -	\$ -	\$ 104,334,117
Investments at fair value	\$ 104,334,117	\$ -	\$ -	\$ 104,334,117

	Investment Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	\$ 46,670,793	\$ -	\$ -	\$ 46,670,793
Investments at fair value	\$ 46,670,793	\$ -	\$ -	\$ 46,670,793

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE F - 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 G - TAX STATUS

The IRS has determined and informed the Firm by a letter dated December 7, 2023 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC") and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt. 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 IRC 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 H - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

As discussed in Note A, Principal is the Plan's trustee and custodian. Therefore, the Plan's transactions with Principal qualify as exempt party-in-interest transactions. During the year ended December 31, 2024, the Plan paid \$22,977 to Principal for administrative and custodial fees.

The Plan also pays investment advisory fees. Investment advisor is a service provider to the Plan, and these transactions qualify as party-in-interest transactions. Fees paid by the Plan to investment advisor were \$99,998 for the year ended December 31, 2024.

NOTE I - 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 amounts reported in the statements of net assets available for benefits.

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

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.

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Notes to Financial Statements December 31, 2024 and 2023

NOTE J - MUTUAL FUND FEES

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, which are ongoing fees allowable under Section 12b-1 of the Investment Company Act of 1940, are annual fees deducted 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 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions as set forth in ERISA. In the event of Plan termination, all benefits of the Plan will become 100% vested. In addition, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations generally to provide the following benefits in the order indicated:

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

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

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

NOTE L - SUBSEQUENT EVENTS

Effective January 1, 2025, employees who are Officers can participate in the Plan.

SUPPLEMENTAL INFORMATION

DLA PIPER LLP (US) CASH BALANCE PLAN FOR PARTNERS

Employer Identification #52-0616490, Plan No.007
 Schedule H of Form 5500
 Schedule of Assets (Held at End of Year)
 December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		Cost	Current Value
Mutual Funds:				
Allspring	Allspring Government Money Market Fund		\$ 834,854	\$ 834,854
Artisan	Artisan High Income Fund Class Ins		3,125,069	3,205,013
Baird	Baird Aggregate Bond Fund Class Ins		13,516,209	13,343,130
Baird	Baird Ultra Short Bond Fund Class Ins		15,024,104	15,088,239
Blackrock	Blackrock Strategic Income Opportunities Port Class K		9,843,332	9,963,437
Brandy Wine	Brandy Wine Global Opportunities Bond Fund Class IS		3,121,301	2,823,621
Cohen & Steers	Cohen & Steers Institutional Realty Shares		2,704,925	2,798,562
Conestoga	Conestoga Small Cap Fund Class Ins		1,915,770	2,239,359
Dodge & Cox	Dodge & Cox Income Fund Com		13,507,713	13,342,459
Dodge & Cox	Dodge & Cox International Stock Fund		3,717,511	3,889,911
DWS	DWS RREEF Real Assets Fund Class Ins		3,612,781	3,678,267
Fidelity Investments	Fidelity 500 Index Fund Class AI		11,922,016	15,711,672
Fidelity Investments	Fidelity Inflation Protected Bond Index Fund Class FAI		2,126,681	2,066,494
GQG Partners	GQG Partners Emerging Markets Equity Fund		1,187,653	1,406,573
Hotchkis & Wiley	Hotchkis & Wiley Small Cap Diversified Value Fund Class I		2,215,371	2,164,038
John Hancock	John Hancock International Dynamic Growth Fund		3,949,542	4,094,945
PIMCO	PIMCO RAE Emerging Markets Fund Clas Ins		1,346,316	1,471,402
Vanguard Group	Vanguard Prime Money Market Fund Class Adm		6,212,141	6,212,141
			\$ 99,883,289	104,334,117

* Party-in-interest, as defined by ERISA.

DLA Piper (US) Cash Balance Plan for Partners
Attachment to 2024 IRS Form 5500 Schedule SB, line 26a
EIN: 52-0616490 Plan: 007

Age/Service Distribution of Active Participants as of January 1, 2024

Attained Age	Years of Credited Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	Over 40	
<25											
25-29											
30-34	3										3
35-39	19	46									65
40-44	17	85									102
45-49	12	108									120
50-54	9	120									129
55-59	8	77									85
60-64	1	59									60
65-69	1	38									39
70 & Up		19									19
Total	70	552									622

DLA Piper (US) Cash Balance Plan for Partners Attachment to 2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490 Plan: 007

A. Actuarial Assumptions for Funding Purposes

The actuarial assumptions and methods used to determine the costs and liabilities at the valuation date are described below.

Valuation Date	January 1, 2024															
Interest Rates for Minimum Funding Purposes	Valuation interest rate is based on the 24-month average segment rates for January 2024 pursuant to IRC Section 430(h)(2), taking into account the corridor around the 25-year average segment rates, reflecting applicable minimum interest rates, in accordance with MAP-21, HATFA, ARPA and IIJA.															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%;">January 2024 Segment Rates</th> <th style="width: 20%;">Reflecting Corridor</th> </tr> </thead> <tbody> <tr> <td>1st Segment Rate</td> <td style="text-align: center;">4.37%</td> <td style="text-align: center;">4.75%</td> </tr> <tr> <td>2nd Segment Rate</td> <td style="text-align: center;">4.96%</td> <td style="text-align: center;">4.96%</td> </tr> <tr> <td>3rd Segment Rate</td> <td style="text-align: center;">4.95%</td> <td style="text-align: center;">5.59%</td> </tr> <tr> <td>Effective Interest Rate</td> <td style="text-align: center;">4.91%</td> <td style="text-align: center;">5.07%</td> </tr> </tbody> </table>		January 2024 Segment Rates	Reflecting Corridor	1 st Segment Rate	4.37%	4.75%	2 nd Segment Rate	4.96%	4.96%	3 rd Segment Rate	4.95%	5.59%	Effective Interest Rate	4.91%	5.07%
	January 2024 Segment Rates	Reflecting Corridor														
1 st Segment Rate	4.37%	4.75%														
2 nd Segment Rate	4.96%	4.96%														
3 rd Segment Rate	4.95%	5.59%														
Effective Interest Rate	4.91%	5.07%														
ASC 960 Discount Rate	4.50%															
Cash Balance Interest Crediting Rate	Based on assumed expected return on assets 4.50%															
Retirement Age																
Current Active Participants	See Table 1															
Commencement Age																
Future Terminated Vested Participants	60% are expected to commence their benefit a year after termination and the remaining 40% are expected to commence their benefit at age 55															
Current Terminated Vested Participants	See Table 2															
Mortality Rates																
For Funding	2024 Generational Mortality Table for annuitants and non- annuitants per §1.430(h)(3)-1															
For ASC 960	Pri-2012 White Collar Dataset with MP-2021 mortality improvement scale															
Withdrawal Rates	See Table 3a for male participants and Table 3b for female participants															
Disability Rates	None															
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year															
Form of Payment	All participants are assumed to take a lump sum at their assumed benefit commencement date															
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000 and the 401(a)(17) compensation limit of \$345,000															
Valuation of Plan Assets	Fair market value															
Trust Expenses Included in Target Normal Cost	No expenses are assumed to be paid from the trust															

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

Table 1

Retirement Rates – Current Active Participants

<u>Age</u>	<u>Rate</u>
55	15.00%
56	8.00%
57	8.00%
58	8.00%
59	8.00%
60	8.00%
61	8.00%
62	8.00%
63	8.00%
64	8.00%
65	15.00%
66	15.00%
67	15.00%
68	15.00%
69	15.00%
70+	100.00%

Table 2

Retirement Rates – Current Terminated Vested Participants

<u>Age</u>	<u>Years of Service</u>		
	<u>0</u>	<u>1</u>	<u>2+</u>
<69	0.00%	60.00%	20.00%
70+	0.00%	100.00%	100.00%

**DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007**

Table 3a

Withdrawal Rates—Current Active Male Participants

Age	Years of Service			
	0	1	2	3+
15	17.50%	17.50%	17.50%	17.50%
16	17.50%	17.50%	17.50%	17.50%
17	17.50%	17.50%	17.50%	17.50%
18	17.50%	17.50%	17.50%	17.50%
19	17.50%	17.50%	17.50%	17.50%
20	17.50%	17.50%	17.50%	17.50%
21	17.50%	17.50%	17.50%	16.80%
22	16.70%	16.70%	16.70%	14.60%
23	15.80%	15.80%	15.80%	13.20%
24	15.10%	15.10%	15.10%	11.80%
25	14.30%	14.30%	14.30%	10.40%
26	13.60%	13.60%	13.60%	9.00%
27	12.80%	12.80%	12.80%	7.60%
28	12.70%	12.10%	12.10%	7.20%
29	12.70%	11.90%	11.50%	6.80%
30	12.70%	11.90%	11.00%	6.40%
31	12.70%	11.90%	11.00%	6.00%
32	12.70%	11.90%	11.00%	5.60%
33	12.70%	11.90%	11.00%	5.40%
34	12.70%	11.90%	11.00%	5.20%
35	12.70%	11.90%	11.00%	5.00%
36	12.70%	11.90%	11.00%	4.80%
37	12.70%	11.90%	11.00%	4.60%
38	12.70%	11.90%	11.00%	4.30%
39	12.70%	11.90%	11.00%	4.10%
40	12.70%	11.90%	11.00%	3.90%
41	12.70%	11.90%	11.00%	3.70%
42	12.70%	11.90%	11.00%	3.50%
43	12.70%	11.90%	11.00%	3.30%
44	12.70%	11.90%	11.00%	3.10%

**DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007**

Table 3a

Withdrawal Rates—Current Active Male Participants (continued)

Age	Years of Service			
	0	1	2	3+
45	12.70%	11.90%	11.00%	2.80%
46	12.70%	11.90%	11.00%	2.60%
47	12.70%	11.90%	11.00%	2.40%
48	12.70%	11.90%	11.00%	2.20%
49	12.70%	11.90%	11.00%	1.90%
50	12.70%	11.90%	11.00%	1.70%
51	12.70%	11.90%	11.00%	1.40%
52	12.70%	11.90%	11.00%	1.10%
53	12.70%	11.90%	11.00%	0.90%
54	12.70%	11.90%	11.00%	0.60%
55+	12.70%	11.90%	11.00%	0.30%

**DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007**

Table 3b

Withdrawal Rates—Current Active Female Participants

Age	Years of Service			
	0	1	2	3+
15	17.50%	17.50%	17.50%	17.50%
16	17.50%	17.50%	17.50%	17.50%
17	17.50%	17.50%	17.50%	17.50%
18	17.50%	17.50%	17.50%	17.50%
19	17.50%	17.50%	17.50%	17.50%
20	17.50%	17.50%	17.50%	17.50%
21	17.50%	17.50%	17.50%	17.50%
22	16.70%	16.70%	16.70%	16.70%
23	15.80%	15.80%	15.80%	15.80%
24	15.10%	15.10%	15.10%	15.10%
25	14.30%	14.30%	14.30%	14.10%
26	13.60%	13.60%	13.60%	12.00%
27	12.80%	12.80%	12.80%	9.90%
28	12.70%	12.10%	12.10%	9.60%
29	12.70%	11.90%	11.50%	9.30%
30	12.70%	11.90%	11.00%	9.00%
31	12.70%	11.90%	11.00%	8.70%
32	12.70%	11.90%	11.00%	8.30%
33	12.70%	11.90%	11.00%	8.00%
34	12.70%	11.90%	11.00%	7.70%
35	12.70%	11.90%	11.00%	7.40%
36	12.70%	11.90%	11.00%	7.10%
37	12.70%	11.90%	11.00%	6.80%
38	12.70%	11.90%	11.00%	6.50%
39	12.70%	11.90%	11.00%	6.20%
40	12.70%	11.90%	11.00%	5.90%
41	12.70%	11.90%	11.00%	5.60%
42	12.70%	11.90%	11.00%	5.20%
43	12.70%	11.90%	11.00%	4.90%
44	12.70%	11.90%	11.00%	4.60%

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

Table 3b

Withdrawal Rates—Current Active Female Participants (continued)

Age	Years of Service			
	0	1	2	3+
45	12.70%	11.90%	11.00%	4.30%
46	12.70%	11.90%	11.00%	3.90%
47	12.70%	11.90%	11.00%	3.60%
48	12.70%	11.90%	11.00%	3.30%
49	12.70%	11.90%	11.00%	2.90%
50	12.70%	11.90%	11.00%	2.50%
51	12.70%	11.90%	11.00%	2.10%
52	12.70%	11.90%	11.00%	1.70%
53	12.70%	11.90%	11.00%	1.20%
54	12.70%	11.90%	11.00%	0.80%
55+	12.70%	11.90%	11.00%	0.40%

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

B. Actuarial Methods for Funding Calculations

(1) Actuarial Cost Method

The actuarial cost method is the Unit Cost Actuarial Cost Method

Under this cost method, the target liability is defined as the present value of the accrued benefits on the valuation date. The funding shortfall is the excess, if any, of the amount by which the target liability exceeds the actuarial value of plan assets.

The target normal cost, determined on the valuation date, is the amount required to fund the benefit expected to be earned in the current year plus the administrative expenses that are expected to be paid from the plan in the current year as required by PPA.

(2) Asset Valuation Method

Market value of assets including discounted receivables.

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

C. Actuarial Assumptions Rationale

Valuation Interest Rate (Funding)	The interest rate assumption is prescribed by IRC Section 430(h) subject to specified elections by the plan sponsor.
Mortality (Funding)	The mortality assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Disability	No disability is assumed. This assumption is not expected to generate material actuarial gains or losses.
Retirement/Turnover	Retirement rates and turnover rates are based on the plan sponsor's historical experience and expectations for the future with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.
Interest Crediting Rate (Funding)	This rate is intended to represent the net yield after investment expenses over an extended period of time in the future.
Form of Payment	This assumption was based on best expectations given plan provisions.

SCHEDULE OF REPORTABLE TRANSACTIONS

Schedule H, Line 4j

PLAN NAME: DLA PIPER (US) CASH BALANCE PLAN FOR PARTNERS

EIN: 52-0616490

PLAN NUMBER: 007

The Schedule H, line 4j -- Schedule of Reportable Transactions is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

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

A Name of plan DLA Piper LLP (US) Cash Balance Plan for Partners	B Three-digit plan number (PN) ▶	007
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DLA Piper LLP US	D Employer Identification Number (EIN) 52-0616490	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	107,487,465	
b Actuarial value	2b	107,487,465	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	48	3,995,324	3,995,324
c For active participants	622	98,209,830	98,209,830
d Total	670	102,205,154	102,205,154
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.07%	
6 Target normal cost			
a Present value of current plan year accruals	6a	66,600,711	
b Expected plan-related expenses	6b		
c Target normal cost	6c	66,600,711	

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

SIGN HERE	Yosef Ziegler Yz Signature of actuary	10/13/2025 Date
	Yosef Ziegler Type or print name of actuary	2308225 Most recent enrollment number
	PwC US Consulting LLP Firm name	646-331-5372 Telephone number (including area code)
	300 Madison Avenue New York NY 10017 Address of the firm	

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

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

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 0

22 Weighted average retirement age **22** 63

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c).....	31a	66,600,711
b Excess assets, if applicable, but not greater than line 31a	31b	5,282,311

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	61,318,400
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0
36 Additional cash requirement (line 34 minus line 35).....	36	61,318,400
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	75,714,203

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	14,395,803
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

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

DLA Piper (US) Cash Balance Plan for Partners
Attachment to 2024 IRS Form 5500 Schedule SB, line 22
EIN: 52-0616490 **Plan: 007**

Description of Weighted Average Retirement Age

(1) Retirement Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2) *(3)	(5) Weighted Age (1) *(4)
55.5	100,000	0.15	15,000	832,500
56.5	85,000	0.08	6,800	384,200
57.5	78,200	0.08	6,256	359,720
58.5	71,944	0.08	5,756	336,698
59.5	66,188	0.08	5,295	315,057
60.5	60,893	0.08	4,871	294,724
61.5	56,022	0.08	4,482	275,628
62.5	51,540	0.08	4,123	257,701
63.5	47,417	0.08	3,793	240,878
64.5	43,624	0.08	3,490	225,098
65.5	40,134	0.15	6,020	394,314
66.5	34,114	0.15	5,117	340,284
67.5	28,997	0.15	4,349	293,591
68.5	24,647	0.15	3,697	253,249
69.5	20,950	0.15	3,143	218,404
70	17,808	1.00	17,808	1,246,528
Total			100,000	6,268,573
Average				62.7

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

Summary of Plan Provisions

Effective Date:	January 1, 2022
Contributions	Employee contributions are neither required nor permitted under the plan.
Eligibility	All partners shall participate in the plan as of the December 31 or July 1 coincident with or next following the date he or she becomes a partner. The following individuals will not be eligible to participate: any person who is a non-resident alien receiving no earned income from the Firm which constitutes income from a United States source; and, any partner who is not a United States citizen or resident if such partner's principal office location is outside the United States; and any Partner who does not have any Non-Guaranteed Income for the Plan Year.
Year of Vesting Service	Shall be determined under the elapsed time method of crediting service. A year of vesting service shall be credited at the end of a whole year (12 months) of service.
Years of Benefiting Service	Shall be determined under the hours of service method of crediting service. A year of benefit service shall be credited to a participant for each plan year which he is a participant and a Partner and completes at least 1,000 hours of service
Vesting	A participant shall be fully vested in his accrued benefit at all times.
Cash Balance Credit	<p>A cash balance credit shall be credited to the cash balance account of each participant who has completed a year of benefit service for such plan year, based on the schedule of benefits shown in Schedule A.</p> <p>If a participant's compensation for a plan year is less than the IRC Section 401(a)(17) limit, the cash balance credit is prorated by the fraction of compensation for the plan year divided by the IRC Section 401(a)(17) limit for the plan year.</p>
Interest Credit	Interest credits are added annually to each participant's cash balance account at the end of each plan year. Interest credits are equal to the rate times the participant's cash balance account as of the beginning of the plan year. Effective for pay credits earned after 2024, interest Credits for the immediately preceding plan year shall be determined beginning with the month following the amounts are deposited. Interest credits are not credited on any portion of the cash balance account that has been distributed.

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

Cash Balance Account	Notional account balance, which grows each year with cash balance credits and interest credits. If the participant is past his or her normal retirement date, the cash balance account shall receive the actuarial increase interest crediting rate if greater than the cash balance credits and interest credits otherwise received.
Actuarial Equivalence	For purposes of converting the cash balance account to any annuity form, IRC section 417(e) applicable mortality and interest rates are used.
Budgeted Income	<p>The partner's point chart level as defined in the partnership agreement.</p> <p>If the participant is the sole shareholder of a corporate entity which is a partner of DLA Piper LLP (US), the participant's budgeted income shall be calculated based on the corporate entity's annual budgeted income from DLA Piper LLP (US).</p>
Normal Retirement Date	The last day of the month coincident with or next following the attainment of age 62.
Normal Retirement Eligibility	Termination of employment after the normal retirement date.
Benefit	The participant's cash balance account or its actuarial equivalent single life annuity payable annually as of any determination date. The determination of a participant's single life annuity equivalent payable at the normal retirement age shall include all interest credits through such age.

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

Vested Termination
Eligibility

Termination of employment after having earned a vested accrued benefit.

Benefit

The participant's cash balance account or its actuarial equivalent single life annuity payable annually as of any determination date. The determination of a participant's single life annuity equivalent payable at age of determination shall include all interest credits through such age.

Preretirement Death Benefit
Eligibility

Spouse or other named beneficiary of an active or terminated participant prior to the pension starting date

Benefit

The cash balance account or, for a surviving spouse, its actuarial equivalent payable as an annuity, subject to IRS maximums. The determination of a spouse's single life annuity equivalent payable at the participant's normal retirement age shall include all interest credits through such age

Forms of Payment
Accrued Benefit

The automatic form of payment for a participant who is married at the pension starting date is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the participant. The automatic form with respect to all other participants is a straight life annuity.

In lieu of the automatic form of payment, a participant may elect a reduced qualified joint and survivor annuity with either 75% or 100% of the benefit continuing to the surviving spouse, or with the proper spousal consent, a single lump sum payment. With proper spousal consent, a participant also may elect a joint and 50%, 75% or 100% survivor annuity with a non-spousal survivor beneficiary.

***DLA Piper (US) Cash Balance Plan for Partners Attachment to
2024 IRS Form 5500 Schedule SB, Part V EIN: 52-0616490
Plan: 007***

Schedule A: Benefits for Cash Balance Credit

		Annual Credit Amount		
Tier	Budgeted Income	Age < 45	Age 45-54	Age 55+
Tier 1	< \$400,000	\$0	\$0	\$0
Tier 2	\$400,000 - \$499,999	\$10,000	\$10,000	\$10,000
Tier 3	\$500,000 - \$699,999	\$30,000	\$35,000	\$40,000
Tier 4	\$700,000 - \$999,999	\$60,000	\$70,000	\$80,000
Tier 5	\$1,000,000 - \$1,249,999	\$100,000	\$125,000	\$125,000
Tier 6	\$1,250,000 - \$1,499,999	\$125,000	\$150,000	\$150,000
Tier 7	\$1,500,000 - \$2,999,999	\$225,000	\$225,000	\$225,000
Tier 8	\$3,000,000+	\$350,000	\$350,000	\$350,000

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i

PLAN NAME: DLA PIPER (US) CASH BALANCE PLAN FOR PARTNERS

EIN: 52-0616490

PLAN NUMBER: 007

The Schedule H, line 4i -- Schedule of Assets (Held At End of Year) is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.