

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2024

Department of Labor Employee Benefits Security Administration

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

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 12/31/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [X] a short plan year return/report... C If the plan is a collectively-bargained plan, check here... [] D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program [] special extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan: BUCKNER HEAVYLIFT CRANES, LLC 401(K) PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 12/28/1972
2a Plan sponsor's name (employer, if for a single-employer plan): BUCKNER HEAVYLIFT CRANES, LLC
2b Employer Identification Number (EIN): 20-1840290
2c Plan Sponsor's telephone number: 336-376-8888
2d Business code (see instructions): 237990

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	254
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)	195
	6a(2)	169
	6b	0
	6c	67
	6d	236
	6e	0
	6f	236
	6g(1)	159
6g(2)	152	
6h	12	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</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 _____

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="text-align: center; font-size: small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: 24pt;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 12/31/2024

<p>A Name of plan BUCKNER HEAVYLIFT CRANES, LLC 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 BUCKNER HEAVYLIFT CRANES, LLC</p>	<p>D Employer Identification Number (EIN) 20-1840290</p>	

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

1 Coverage Information:

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	333794-01	11	04/01/2024	03/31/2025

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

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

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

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

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

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

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

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

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

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

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	237097
5	Current value of plan's interest under this contract in separate accounts at year end.....	
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input checked="" type="checkbox"/> other ▶ GROUP ANNUITY CONTRACT	
b	Balance at the end of the previous year	7b 135723
c	(1) Contributions deposited during the year	7c(1) 16106
	(2) Dividends and credits.....	7c(2)
	(3) Interest credited during the year.....	7c(3) 2066
	(4) Transferred from separate account	7c(4) 87660
	(5) Other (specify below)..... ▶ FORFEITURES	7c(5) 6339
	(6) Total additions	7c(6) 112171
d	Total of balance and additions (add lines 7b and 7c(6))	7d 247894
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 4713
	(2) Administration charge made by carrier.....	7e(2) 3229
	(3) Transferred to separate account	7e(3) 2855
	(4) Other (specify below)..... ▶	7e(4)
(5) Total deductions	7e(5) 10797	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f 237097

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **04/01/2024** and ending **12/31/2024**

A Name of plan BUCKNER HEAVYLIFT CRANES, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BUCKNER HEAVYLIFT CRANES, LLC	D Employer Identification Number (EIN) 20-1840290	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19 50 63 64	RECORDKEEPER	17357	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

FIFTH THIRD BANK

38 FOUNTAIN SQ PLZ
CINCINNATI, OH 45263

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50 51	INVESTMENT ADVISOR	9813	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)

GILLIAM BELL MOSER LLP

PO BOX 621
BURLINGTON, NC 27216-0621

(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?
10 50	THIRD PARTY ADMINISTRATOR	980	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

a Name:	BERNARD ROBINSON & COMPANY	b EIN:	56-0571159
c Position:	AUDITOR		
d Address:	1501 HIGHWOODS BLVD SUITE 300 GREENSBORO, NC 27410	e Telephone:	336-294-4494

Explanation: ROUTINE MANAGEMENT DECISION

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 12/31/2024	
A Name of plan BUCKNER HEAVYLIFT CRANES, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BUCKNER HEAVYLIFT CRANES, LLC	D Employer Identification Number (EIN) 20-1840290

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)	18762	
(2) Participant contributions	1b(2)	19516	
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	1444	0
(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)	9086994	9506461
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	135723	237097
(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	9262439	9743558
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	9262439	9743558

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)	247120	
(B) Participants.....	2a(1)(B)	733760	
(C) Others (including rollovers).....	2a(1)(C)	142631	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1123511
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(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)	2066	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2066
(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)	381265	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		381265
(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)		319395
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1826237

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1323551	
(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)		1323551
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)	980	
(3) Recordkeeping fees	2i(3)	17357	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	3230	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		21567
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1345118

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		481119
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: **FORVIS MAZARS, LLP**

(2) EIN: **44-0160260**

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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 12/31/2024

A Name of plan <u>BUCKNER HEAVYLIFT CRANES, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BUCKNER HEAVYLIFT CRANES, LLC</u>	D Employer Identification Number (EIN) <u>20-1840290</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): 84-1455663

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702751A.

Independent Auditor's Report

Plan Administrator
Buckner HeavyLift Cranes, LLC 401(k) Plan
Graham, North Carolina

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the December 31, 2024 Financial Statements

We have performed an audit of the accompanying December 31, 2024 financial statements of Buckner HeavyLift Cranes, LLC 401(k) 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 December 31, 2024 financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the period from April 1, 2024 through 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 audit of the Plan's December 31, 2024 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the period from April 1, 2024 through December 31, 2024, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the December 31, 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the December 31, 2024 Financial Statements section:

- The amounts and disclosures in the accompanying December 31, 2024 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 ("GAAP").
- The information in the accompanying December 31, 2024 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 on the December 31, 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the December 31, 2024 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 December 31, 2024 Financial Statements

Management is responsible for the preparation and fair presentation of the December 31, 2024 financial statements in accordance with GAAP, 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 December 31, 2024 financial statements.

In preparing the December 31, 2024 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 within one year after the date that the December 31, 2024 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 December 31, 2024 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.

Auditor's Responsibilities for the Audit of the December 31, 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of our report, our objectives are to obtain reasonable assurance about whether the December 31, 2024 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the December 31, 2024 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 GAAP.

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 GAAP.

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the December 31, 2024 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the December 31, 2024 financial statements or to the December 31, 2024 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the March 31, 2024 Financial Statements

Predecessor auditors performed an audit of the March 31, 2024 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the March 31, 2024 audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated January 15, 2024 indicated that (a) the amounts and disclosures in the March 31, 2024 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with GAAP, and (b) the information in the March 31, 2024 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).

Forvis Mazars, LLP

**Greensboro, North Carolina
October 14, 2025**

Federal Employer Identification Number: 44-160260

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 12/31/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE...
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [X] a short plan year return/report...
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program [] special extension...
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: Buckner Heavylift Cranes, LLC 401(k) Plan
1b Three-digit plan number (PN): 001
1c Effective date of plan: 12/28/1972
2a Plan sponsor's name (employer, if for a single-employer plan): Buckner Heavylift Cranes, LLC
2b Employer Identification Number (EIN): 20-1840290
2c Plan Sponsor's telephone number: (336) 376-8888
2d Business code (see instructions): 237990

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Row 1: Amanda Rose, 10/15/25, Amanda Rose.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	254
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)	195
	6a(2)	169
	6b	0
	6c	67
	6d	236
	6e	0
	6f	236
	6g(1)	159
6g(2)	152	
6h	12	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

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

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

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

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u> 1 </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 _____




Buckner HeavyLift Cranes, LLC 401(k) Plan

EIN 20-1840290 PN 001

**Independent Auditor's Report, Financial Statements,
and Supplemental Schedules**

Period from April 1, 2024 to December 31, 2024 and Year Ended March 31,
2024



**Buckner HeavyLift Cranes, LLC 401(k) Plan
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December 31, 2024 and March 31, 2024**

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Independent Auditor's Report

Plan Administrator
Buckner HeavyLift Cranes, LLC 401(k) Plan
Graham, North Carolina

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the December 31, 2024 Financial Statements

We have performed an audit of the accompanying December 31, 2024 financial statements of Buckner HeavyLift Cranes, LLC 401(k) 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 December 31, 2024 financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the period from April 1, 2024 through 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 audit of the Plan's December 31, 2024 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the period from April 1, 2024 through December 31, 2024, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the December 31, 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the December 31, 2024 Financial Statements section:

- The amounts and disclosures in the accompanying December 31, 2024 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 ("GAAP").
- The information in the accompanying December 31, 2024 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 on the December 31, 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the December 31, 2024 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 December 31, 2024 Financial Statements

Management is responsible for the preparation and fair presentation of the December 31, 2024 financial statements in accordance with GAAP, 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 December 31, 2024 financial statements.

In preparing the December 31, 2024 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 within one year after the date that the December 31, 2024 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 December 31, 2024 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.

Auditor's Responsibilities for the Audit of the December 31, 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of our report, our objectives are to obtain reasonable assurance about whether the December 31, 2024 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the December 31, 2024 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 GAAP.

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 GAAP.

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the December 31, 2024 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the December 31, 2024 financial statements or to the December 31, 2024 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the March 31, 2024 Financial Statements

Predecessor auditors performed an audit of the March 31, 2024 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the March 31, 2024 audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated January 15, 2024 indicated that (a) the amounts and disclosures in the March 31, 2024 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with GAAP, and (b) the information in the March 31, 2024 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).

Forvis Mazars, LLP

**Greensboro, North Carolina
October 14, 2025**

Federal Employer Identification Number: 44-160260

**Buckner HeavyLift Cranes, LLC 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2024 and March 31, 2024**

	<u>December 31, 2024</u>	<u>March 31, 2024</u>
ASSETS		
Investments		
Investments at fair value	\$ 9,506,461	\$ 9,086,994
Investments at contract value	<u>237,097</u>	<u>135,723</u>
Total Investments	<u>9,743,558</u>	<u>9,222,717</u>
Receivables		
Employee contributions	-	19,516
Employer contributions	<u>-</u>	<u>18,762</u>
Total Receivables	<u>-</u>	<u>38,278</u>
Net Assets Available for Benefits	<u>\$ 9,743,558</u>	<u>\$ 9,260,995</u>

Buckner HeavyLift Cranes, LLC 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Period from April 1, 2024 through December 31, 2024

Additions

Investment Income

Net appreciation in fair value of investments	\$ 320,839
Interest and dividends	383,331

Total Investment Income	<u>704,170</u>
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Contributions

Company	247,120
Participant	733,760
Rollovers	142,631

Total Contributions	<u>1,123,511</u>
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Total Additions	<u>1,827,681</u>
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Deductions

Benefits paid to participants	1,323,551
Administrative expenses	21,567

Total Deductions	<u>1,345,118</u>
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Net Change	482,563
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Net Assets Available for Benefits, Beginning of Year	<u>9,260,995</u>
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Net Assets Available for Benefits, End of Year	<u><u>\$ 9,743,558</u></u>
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**Buckner HeavyLift Cranes, LLC 401(k) Plan
Notes to Financial Statements
December 31, 2024 and March 31, 2024**

Note 1. Description of Plan

The following description of the Buckner HeavyLift Cranes, LLC 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Buckner HeavyLift Cranes, LLC (the “Company”), except unionized employees, nonresident aliens and leased employees. Employees become eligible to participate immediately for elective deferrals and matching contributions and after completing one year of service for Company nonelective contributions. The plan administrator controls and manages the operation and administration of the Plan. Empower Trust Company, LLC and Empower Annuity Insurance Company of America (together, “Empower”), serve as the trustee of the Plan (the “trustee”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

During 2024, the Plan changed its year end from March 31 to December 31.

Contributions

Each year, participants may elect to contribute up to 100% of pretax annual compensation, as defined in the plan document, subject to certain Internal Revenue Code (“IRC”) limitations. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions

The Company may elect annually to make discretionary employer contributions. For the period from April 1, 2024 through December 31, 2024, the Company elected to contribute 100% of participant deferrals up to 3% of the participant's compensation. The Company may also make discretionary nonelective contributions to eligible employees employed on the last day of the plan year, unless otherwise specified in the plan document. There were no discretionary nonelective contributions made by the Company for the period from April 1, 2024 through December 31, 2024. Matching contributions are also subject to certain IRC limitations.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers mutual funds and a fully-benefit responsive guaranteed annuity contract as investment options for participants.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contributions and Plan earnings (losses), and is charged with benefit payments, transaction fees related to distributions, and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their own contributions, plus actual earnings thereon. Vesting in the Company's discretionary matching and nonelective contributions is based on years of service. A participant becomes 25% vested after one year of service, 50% vested after two years of service, 75% vested after three years of service, and 100% vested after four years of service.

**Buckner HeavyLift Cranes, LLC 401(k) Plan
Notes to Financial Statements
December 31, 2024 and March 31, 2024**

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum, in installments, or as a partial withdrawal amount. Amounts contributed on a before-tax basis may only be withdrawn upon demonstration of financial hardship, disability, or after the participant reaches 59½ years of age.

Forfeited Accounts

As of December 31, 2024, and March 31, 2024, forfeited non-vested accounts totaled \$24,555 and \$23,938, respectively. These accounts may be used to reduce future Company contributions or pay plan expenses. During the period from April 1 to December 31, 2024, forfeitures of \$2,855 were used to reduce employer discretionary matching contributions and forfeitures of \$3,229 were used to pay plan expenses.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates and assumptions.

Investment Valuation and Income Recognition

Investments are reported at fair value, except for the fully-benefit responsive investment contracts, which are reported at contract 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. Plan management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 3 for discussion of fair value measurements.

Investments in the fully benefit-responsive investment contract are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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 includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Payment of Benefits

Benefit payments are recorded upon distribution.

**Buckner HeavyLift Cranes, LLC 401(k) Plan
Notes to Financial Statements
December 31, 2024 and March 31, 2024**

Administrative Expenses

The Plan's administrative expenses are paid by either the Plan or the Company, as provided by the plan document. Those relating to specific elections of participants are paid from the individual's account. Certain administrative functions are performed by the employees of the Company. No such employee receives compensation from the Plan. Expenses relating to specific participant transactions are charged directly to the participant's account.

Subsequent Events

The Plan has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued.

Note 3. Fair Value Measurements

Fair value, as defined under GAAP, is an exit price representing 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. GAAP establishes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value. These tiers include:

- Level 1** Observable inputs such as quoted prices in active markets.
- Level 2** Inputs other than quoted prices in active markets that are either directly or indirectly observable.
- Level 3** Unobservable inputs about which little or no market data exists, therefore requiring an entity to develop its own assumptions.

Assets and liabilities are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities, and their placement within the fair value hierarchy levels.

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

Mutual Funds

Mutual funds are publicly traded investments and are valued daily at the closing price reported on the active market on which the funds are traded.

Buckner HeavyLift Cranes, LLC 401(k) Plan
Notes to Financial Statements
December 31, 2024 and March 31, 2024

The following tables set forth by level, within the fair value hierarchy, the Plan's assets accounted for at fair value on a recurring basis as of period end:

December 31, 2024				
Fair Value Measurements Using				
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 9,506,461	\$ 9,506,461	\$ -	\$ -

March 31, 2024				
Fair Value Measurements Using				
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 9,086,994	\$ 9,086,994	\$ -	\$ -

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future 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.

Note 4. Fully Benefit-Responsive Investment Contract

The Plan has entered into a guaranteed annuity contract with Empower. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contract is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan document (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) premature termination of the contracts, (4) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (5) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

**Buckner HeavyLift Cranes, LLC 401(k) Plan
Notes to Financial Statements
December 31, 2024 and March 31, 2024**

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following: (1) an uncured violation of the Plan’s investment guidelines, (2) a breach of material obligation under the contract, (3) a material representation or (4) a material amendment to the agreements without the consent of the issuer.

Note 5. Unaudited Information Certified by Trustee

The accompanying financial statements include the following unaudited information as of December 31, 2024 and March 31, 2024, and the period from April 1, 2024 through December 31, 2024 that was obtained from data prepared and certified to be complete and accurate by the Plan’s trustee:

	<u>December 31, 2024</u>	<u>March 31, 2024</u>
Investments	\$ 9,743,558	\$ 9,222,717
Net appreciation in fair value of investments	\$ 320,839	
Interest and dividend income	\$ 383,331	

Note 6. Exempt Party-in-Interest Transactions

Certain Plan investments are managed by Empower. Empower is the trustee as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid to the trustee and its affiliates by the Plan amounted to \$17,357 for the period from April 1, 2024 through December 31, 2024.

Note 7. Plan Termination

Although it has not expressed any intent 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 of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts.

Note 8. Tax Status

The Plan has not obtained a determination letter from the IRS stating that the Plan was in compliance with the applicable requirements of IRC. The Plan is relying on IRS approval of the Prototype Non-standardized Profit Sharing Plan with CODA that it is utilizing. The IRS has determined and informed the prototype plan sponsor by a letter dated June 30, 2020, that the prototype plan document was designed in accordance with applicable sections of the IRC. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the plan administrator believes that the Plan was qualified, and the related trust was tax exempt as of the financial statement date.

**Buckner HeavyLift Cranes, LLC 401(k) Plan
Notes to Financial Statements
December 31, 2024 and March 31, 2024**

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9. Risk and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. 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 participants’ account balances and the amounts reported in the statements of net assets available for benefits.

Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying statements of net assets available for benefits as of December 31, 2024 and March 31, 2024 to Schedule H of Form 5500:

	<u>December 31, 2024</u>	<u>March 31, 2024</u>
Net assets available for benefits per the financial statements	\$ 9,743,558	\$ 9,260,995
Participant loans on the Schedule H Form 5500	<u>-</u>	<u>1,444</u>
Net assets available for benefits per Form 5500	<u>\$ 9,743,558</u>	<u>\$ 9,262,439</u>

The following is a reconciliation of net change in the statement of changes in net assets available for benefits per the financial statements for the period from April 1, 2024 to December 31, 2024, to net income per Form 5500:

Net change per the financial statements	\$ 482,563
Change in participant loans on Form 500	<u>(1,444)</u>
Net income per Form 5500	<u>\$ 481,119</u>

Supplemental Schedules

Buckner HeavyLift Cranes, LLC 401(k) Plan
EIN 20-1840290 PN 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost**	(e) Current Value
Mutual Funds				
	American Funds	Target Date Retirement 2020 R6 Fund		\$ 26,384
	American Funds	Target Date Retirement 2025 R6 Fund		89,655
	American Funds	Target Date Retirement 2030 R6 Fund		622,961
	American Funds	Target Date Retirement 2035 R6 Fund		508,815
	American Funds	Target Date Retirement 2040 R6 Fund		743,911
	American Funds	Target Date Retirement 2045 R6 Fund		621,984
	American Funds	Target Date Retirement 2050 R6 Fund		513,890
	American Funds	Target Date Retirement 2055 R6 Fund		46,041
	American Funds	Target Date Retirement 2060 R6 Fund		2,767
	American Funds	Target Date Retirement 2065 R6 Fund		10,997
	American Funds	Europacific Growth Fund R6		100,518
	Baird	Aggregate Bond Fund Class Institutional		320,756
	Baron Capital Group, Inc.	Growth Fund		182,367
	DFA	U.S. Targeted Value		314,564
	Dodge & Cox	Stock Fund Class X		502,465
	DWS	Reef Real Estate Securities Institutional Fund		18,126
	Fidelity	500 Index Fund		2,617,412
	Fidelity	Mid Cap Index Fund		51,221
	Fidelity	U.S. Bond Index		604
	Invesco	Invesco Global A Fund		403,412
	John Hancock	Disciplined Value Mid Cap R6 Fund		453,942
	Lord Abbett	Debenture A Fund		403,833
	T. Rowe Price	Balanced I Fund		568,342
	T. Rowe Price	Integrated U.S. Small-Cap Growth Equity Fund		7,276
	T. Rowe Price	Large Cap Growth		374,218
Guaranteed Investment Contract				
*	Empower	Key Guaranteed Portfolio Fund		237,097
				<u>\$ 9,743,558</u>

* *Party-in-interest.*

** *Cost information omitted for participant-directed investments.*

Buckner HeavyLift Cranes, LLC 401(k) Plan
EIN 20-1840290 PN 001
Schedule H, Line 4j - Schedule of Reportable Transactions
Period from April 1, 2024 through December 31, 2024

(2 pages)

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
3KGP2	6,415.49	0.000000	10	(4,399.29)	0.000000	3	(4,399.29)	SERIES
4KGP2	22.78	0.000000	2	0.00	0.000000	0	0.00	SERIES
5KGP2	829.95	0.000000	9	(2,515.10)	0.000000	12	(2,515.10)	SERIES
IRDCTX	561.57	42.586125	12	(28,565.90)	(2,151.046563)	7	(27,691.46)	SERIES
IRDDTX	0.00	0.000000	0	(153,776.72)	(10,279.192926)	6	(143,671.81)	SERIES
IRDETX	7,307.15	440.635544	52	(376,581.04)	(22,536.267599)	27	(354,177.30)	SERIES
IRDFTX	13,791.54	756.991899	118	(448,528.63)	(24,416.366100)	38	(405,534.84)	SERIES
IRDGTX	20,026.18	1,035.388687	108	(726,655.23)	(37,188.086390)	36	(671,467.95)	SERIES
IRDHTX	17,333.59	871.240121	148	(605,203.79)	(30,118.951223)	46	(548,431.31)	SERIES
IRDITX	16,922.26	864.784806	148	(399,721.48)	(20,208.365820)	51	(362,138.55)	SERIES
IRRCTX	32,891.37	2,450.005872	89	(6,841.10)	(489.847391)	21	(6,555.39)	SERIES
IRFDTX	258,088.44	17,057.011093	145	(177,242.68)	(11,154.789256)	31	(168,373.44)	SERIES
IRFETX	777,518.14	45,965.890529	574	(176,316.83)	(9,935.750606)	89	(167,790.64)	SERIES
IRFFT X	571,440.76	30,511.930349	668	(75,812.56)	(3,788.478516)	90	(70,340.71)	SERIES
IRFGTX	1,014,442.66	50,546.167428	812	(309,548.14)	(14,363.737950)	97	(294,069.54)	SERIES
IRFHTX	827,446.09	40,418.152969	1094	(244,799.11)	(11,079.261635)	127	(225,663.76)	SERIES
IRFITX	523,480.31	25,870.111737	1031	(26,514.38)	(1,282.063497)	120	(25,955.13)	SERIES
IRFKTX	44,253.93	1,744.580394	92	(70.09)	(2.574052)	16	(65.05)	SERIES
IRFUTX	9,636.58	550.689017	116	(6,866.13)	(396.345630)	13	(6,806.22)	SERIES
IRFVTX	10,802.46	629.126220	48	(6.18)	(0.340495)	2	(5.72)	SERIES
IRBAX	1,238,564.32	46,460.332249	1910	(659,391.97)	(24,817.449788)	275	(658,151.03)	SERIES
IAGTX	4,489.94	27.784177	78	(277,871.15)	(1,691.758143)	28	(201,805.89)	SERIES
IRERFX	1,888.05	32.697678	42	(119,177.85)	(2,024.463464)	33	(110,512.56)	SERIES
IRERGX	156,870.57	2,681.513604	279	(47,945.02)	(810.372453)	46	(47,745.91)	SERIES
IOPPAX	1,942.76	19.817766	126	(340,503.22)	(3,430.418829)	68	(275,136.45)	SERIES
IOGLX	692,895.86	6,807.554708	1023	(282,407.72)	(2,627.114752)	185	(267,596.84)	SERIES
IRRRRX	122.81	6.168122	18	(19,390.21)	(984.275364)	22	(21,154.47)	SERIES
IRRRZX	20,098.72	1,016.243661	142	(3,809.37)	(179.784541)	41	(3,544.36)	SERIES
IDFFVX	324,007.98	9,961.356162	813	(26,654.55)	(809.077004)	147	(26,272.43)	SERIES
ISVAXLS	2,977.93	80.778140	126	(308,194.11)	(8,244.894482)	60	(245,381.82)	SERIES
ITQAX	7,895.32	167.423483	47	(5.96)	(0.124425)	2	(5.89)	SERIES
IBGRUX	233,303.36	2,338.262060	681	(43,742.84)	(430.060665)	139	(42,858.96)	SERIES
IBGRFX	9,862.73	101.949614	128	(197,603.81)	(2,096.592056)	54	(194,232.99)	SERIES
IFSMDX	49,657.47	1,520.008356	75	(110.83)	(3.255554)	9	(105.17)	SERIES
IMXMXV	3,607.77	265.014021	126	(449,930.99)	(32,698.476214)	60	(413,756.70)	SERIES
IJVMRX	516,391.82	17,955.159844	696	(32,173.42)	(1,105.057647)	147	(31,969.90)	SERIES
INYVTX	2,888.05	98.259755	62	(780,078.53)	(26,072.145502)	54	(793,609.17)	SERIES
IDOXGX	520,375.09	2,044.307469	757	(23,432.90)	(90.635855)	149	(23,038.90)	SERIES
IFXAX	2,695,805.21	14,663.459365	1550	(355,455.50)	(1,844.949696)	282	(333,242.93)	SERIES
IPEYAX	2,479.32	72.864437	90	(481,848.00)	(14,003.226887)	79	(369,300.28)	SERIES
IPOGAX	7,001.30	116.569626	118	(313,062.28)	(5,132.761984)	74	(244,824.32)	SERIES
ITRLGX	359,048.82	4,768.657289	833	(17,677.14)	(220.001147)	140	(16,354.79)	SERIES
IVFIAX	15,761.81	33.263873	150	(1,455,582.96)	(3,038.030871)	89	(1,163,892.40)	SERIES
IHHAYX	52,593.99	2,745.853884	601	(1,035,085.60)	(53,659.186487)	165	(1,060,931.70)	SERIES
IBAGIX	389,156.81	40,443.838250	1047	(69,939.72)	(7,204.858962)	147	(69,340.92)	SERIES
IFXNAX	617.44	59.137672	47	(0.05)	(0.004775)	2	(0.05)	SERIES
ILBNDX	5,589.16	793.229738	246	(302,244.57)	(42,689.915634)	63	(329,781.73)	SERIES
ILBNVX	418,804.15	59,290.764605	1099	(16,495.96)	(2,332.621666)	137	(16,445.80)	SERIES
IPTRX	6,290.50	748.016997	247	(365,233.64)	(43,222.915677)	58	(445,685.47)	SERIES
IKGPF2	103,666.60	0.000000	190	(4,712.50)	0.000000	7	(4,712.50)	SERIES

Buckner HeavyLift Cranes, LLC 401(k) Plan
EIN 20-1840290 PN 001
Schedule H, Line 4j - Schedule of Reportable Transactions
Period from April 1, 2024 through December 31, 2024

(2 pages)

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
IRDGTX	0.00	0.000000	0	(726,655.23)	(37,188.086390)	36	(671,467.95)	07-MAY-24
IRDHTX	0.00	0.000000	0	(591,459.89)	(29,425.864584)	40	(535,735.95)	07-MAY-24
IRFGTX	726,655.23	36,848.642496	36	0.00	0.000000	0	0.00	07-MAY-24
IRFHTX	591,459.89	29,135.955171	40	0.00	0.000000	0	0.00	07-MAY-24
IRBAIX	1,035,081.06	39,044.928715	163	0.00	0.000000	0	0.00	07-MAY-24
IOGLIX	618,365.94	6,077.306534	89	0.00	0.000000	0	0.00	07-MAY-24
INVTX	0.00	0.000000	0	(780,076.36)	(26,072.072291)	51	(793,606.90)	07-MAY-24
IDOXGX	480,682.96	1,891.186842	61	0.00	0.000000	0	0.00	07-MAY-24
IFXAIX	2,234,959.99	12,399.223243	123	0.00	0.000000	0	0.00	07-MAY-24
IPEYAX	0.00	0.000000	0	(480,682.96)	(13,969.280403)	61	(368,389.30)	07-MAY-24
IVFIAX	0.00	0.000000	0	(1,454,883.63)	(3,036.574623)	72	(1,163,421.45)	07-MAY-24
IHAYX	0.00	0.000000	0	(1,035,081.06)	(53,658.947320)	163	(1,060,928.01)	07-MAY-24
IRBAIX	0.00	0.000000	0	(601,558.05)	(22,708.874016)	58	(602,012.25)	08-MAY-24

LEGEND

INVESTMENT OPTION:

3KGF2	Key Guaranteed Portfolio Fund	4KGF2	Key Guaranteed Portfolio Fund
5KGF2	Plan Expense Account	IRDCTX	American Funds 2020 Trgt Date Retire R4
1RDDTX	American Funds 2025 Trgt Date Retire R4	1RDETX	American Funds 2030 Trgt Date Retire R4
1RDFTX	American Funds 2035 Trgt Date Retire R4	1RDGTX	American Funds 2040 Trgt Date Retire R4
1RDHTX	American Funds 2045 Trgt Date Retire R4	1RDITX	American Funds 2050 Trgt Date Retire R4
1RRCTX	American Funds 2020 Trgt Date Retire R6	1RFDTX	American Funds 2025 Trgt Date Retire R6
1RFETX	American Funds 2030 Trgt Date Retire R6	1RFFTX	American Funds 2035 Trgt Date Retire R6
1RFGTX	American Funds 2040 Trgt Date Retire R6	1RFHTX	American Funds 2045 Trgt Date Retire R6
1RFITX	American Funds 2050 Trgt Date Retire R6	1RFKTX	American Funds 2055 Trgt Date Retire R6
1RFVTX	American Funds 2060 Trgt Date Retire R6	1RFVTX	American Funds 2065 Trgt Date Retire R6
IRBAIX	T. Rowe Price Balanced I	1AGTIX	AB Sustainable Global Thematic I
1RERFX	American Funds EuroPacific Gr R5	1RERGX	American Funds EuroPacific Gr R6
1OPPAX	Invesco Global A	IOGLIX	Invesco Global R6
1RRRX	DWS Reef Real Estate Securities Instl	1RRRZX	DWS Reef Real Estate Securities R6
1DFFVX	DFA US Targeted Value I	1SVAXLS	Empower Small Cap Value Inv
1TQAX	T. Rowe Price Integrated US Sm Gr Eq I	1BGRUX	Baron Growth R6
1BGRFX	Baron Growth Fund	1FSMDX	Fidelity Mid Cap Index
1MXMVX	Empower Mid Cap Value Inv	1JVMRX	JHancock Disciplined Value Mid Cap R6
1NYVTX	Davis NY Venture A	1DOXGX	Dodge & Cox Stock X
1FXAIX	Fidelity 500 Index	1PEYAX	Putnam Large Cap Value A
1POGAX	Putnam Large Cap Growth A	1TRLGX	T. Rowe Price Large Cap Growth I
1VFIAX	Vanguard 500 Index Admiral	1HAYX	Hartford Multi-Asset Income Y
1BAGIX	Baird Aggregate Bond Inst	1FXNAX	Fidelity US Bond Index
1LBNDX	Lord Abbett Bond-Debenture A	1LBNVX	Lord Abbett Bond Debenture R6
1PTTRX	PIMCO Total Return Instl	1KGF2	Key Guaranteed Portfolio Fund

Buckner HeavyLift Cranes, LLC 401(k) Plan
EIN 20-1840290 PN 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost**	(e) Current Value
Mutual Funds				
	American Funds	Target Date Retirement 2020 R6 Fund	\$	26,384
	American Funds	Target Date Retirement 2025 R6 Fund		89,655
	American Funds	Target Date Retirement 2030 R6 Fund		622,961
	American Funds	Target Date Retirement 2035 R6 Fund		508,815
	American Funds	Target Date Retirement 2040 R6 Fund		743,911
	American Funds	Target Date Retirement 2045 R6 Fund		621,984
	American Funds	Target Date Retirement 2050 R6 Fund		513,890
	American Funds	Target Date Retirement 2055 R6 Fund		46,041
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	Baird	Aggregate Bond Fund Class Institutional		320,756
	Baron Capital Group, Inc.	Growth Fund		182,367
	DFA	U.S. Targeted Value		314,564
	Dodge & Cox	Stock Fund Class X		502,465
	DWS	Reef Real Estate Securities Institutional Fund		18,126
	Fidelity	500 Index Fund		2,617,412
	Fidelity	Mid Cap Index Fund		51,221
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	Invesco	Invesco Global A Fund		403,412
	John Hancock	Disciplined Value Mid Cap R6 Fund		453,942
	Lord Abbett	Debenture A Fund		403,833
	T. Rowe Price	Balanced I Fund		568,342
	T. Rowe Price	Integrated U.S. Small-Cap Growth Equity Fund		7,276
	T. Rowe Price	Large Cap Growth		374,218
Guaranteed Investment Contract				
*	Empower	Key Guaranteed Portfolio Fund		237,097
				<u>\$ 9,743,558</u>

* *Party-in-interest.*

** *Cost information omitted for participant-directed investments.*

Buckner HeavyLift Cranes, LLC 401(k) Plan
EIN 20-1840290 PN 001
Schedule H, Line 4j - Schedule of Reportable Transactions
Period from April 1, 2024 through December 31, 2024

(2 pages)

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3KGP2	6,415.49	0.000000	10	(4,399.29)	0.000000	3	(4,399.29)	SERIES
4KGP2	22.78	0.000000	2	0.00	0.000000	0	0.00	SERIES
5KGP2	829.95	0.000000	9	(2,515.10)	0.000000	12	(2,515.10)	SERIES
IRDCTX	561.57	42.586125	12	(28,565.90)	(2,151.046563)	7	(27,691.46)	SERIES
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IRDHTX	17,333.59	871.240121	148	(605,203.79)	(30,118.951223)	46	(548,431.31)	SERIES
IRDITX	16,922.26	864.784806	148	(399,721.48)	(20,208.365820)	51	(362,138.55)	SERIES
IRRCTX	32,891.37	2,450.005872	89	(6,841.10)	(489.847391)	21	(6,555.39)	SERIES
IRFDTX	258,088.44	17,057.011093	145	(177,242.68)	(11,154.789256)	31	(168,373.44)	SERIES
IRFETX	777,518.14	45,965.890529	574	(176,316.83)	(9,935.750606)	89	(167,790.64)	SERIES
IRFFTX	571,440.76	30,511.930349	668	(75,812.56)	(3,788.478516)	90	(70,340.71)	SERIES
IRFGTX	1,014,442.66	50,546.167428	812	(309,548.14)	(14,363.737950)	97	(294,069.54)	SERIES
IRFHTX	827,446.09	40,418.152969	1094	(244,799.11)	(11,079.261635)	127	(225,663.76)	SERIES
IRFITX	523,480.31	25,870.111737	1031	(26,514.38)	(1,282.063497)	120	(25,955.13)	SERIES
IRFKTX	44,253.93	1,744.580394	92	(70.09)	(2.574052)	16	(65.05)	SERIES
IRFUTX	9,636.58	550.689017	116	(6,866.13)	(396.345630)	13	(6,806.22)	SERIES
IRFVTX	10,802.46	629.126220	48	(6.18)	(0.340495)	2	(5.72)	SERIES
IRBAX	1,238,564.32	46,460.332249	1910	(659,391.97)	(24,817.449788)	275	(658,151.03)	SERIES
LAGTX	4,489.94	27.784177	78	(277,871.15)	(1,691.758143)	28	(201,805.89)	SERIES
IRERFX	1,888.05	32.697678	42	(119,177.85)	(2,024.463464)	33	(110,512.56)	SERIES
IRERGX	156,870.57	2,681.513604	279	(47,945.02)	(810.372453)	46	(47,745.91)	SERIES
IOPPAX	1,942.76	19.817766	126	(340,503.22)	(3,430.418829)	68	(275,136.45)	SERIES
IOGLX	692,895.86	6,807.554708	1023	(282,407.72)	(2,627.114752)	185	(267,596.84)	SERIES
IRRRX	122.81	6.168122	18	(19,390.21)	(984.275364)	22	(21,154.47)	SERIES
IRRRZX	20,098.72	1,016.243661	142	(3,809.37)	(179.784541)	41	(3,544.36)	SERIES
IDFFVX	324,007.98	9,961.356162	813	(26,654.55)	(809.077004)	147	(26,272.43)	SERIES
ISVAXLS	2,977.93	80.778140	126	(308,194.11)	(8,244.894482)	60	(245,381.82)	SERIES
ITQAX	7,895.32	167.423483	47	(5.96)	(0.124425)	2	(5.89)	SERIES
IBGRUX	233,303.36	2,338.262060	681	(43,742.84)	(430.060665)	139	(42,858.96)	SERIES
IBGRFX	9,862.73	101.949614	128	(197,603.81)	(2,096.592056)	54	(194,232.99)	SERIES
IFSMX	49,657.47	1,520.008356	75	(110.83)	(3.255554)	9	(105.17)	SERIES
IMXMXV	3,607.77	265.014021	126	(449,930.99)	(32,698.476214)	60	(413,756.70)	SERIES
IJVMRX	516,391.82	17,955.159844	696	(32,173.42)	(1,105.057647)	147	(31,969.90)	SERIES
INYVTX	2,888.05	98.259755	62	(780,078.53)	(26,072.145502)	54	(793,609.17)	SERIES
IDOXGX	520,375.09	2,044.307469	757	(23,432.90)	(90.635855)	149	(23,038.90)	SERIES
IFXAX	2,695,805.21	14,663.459365	1550	(355,455.50)	(1,844.949696)	282	(333,242.93)	SERIES
IPEYAX	2,479.32	72.864437	90	(481,848.00)	(14,003.226887)	79	(369,300.28)	SERIES
IPOGAX	7,001.30	116.569626	118	(313,062.28)	(5,132.761984)	74	(244,824.32)	SERIES
ITRLGX	359,048.82	4,768.657289	833	(17,677.14)	(220.001147)	140	(16,354.79)	SERIES
IVFIAX	15,761.81	33.263873	150	(1,455,582.96)	(3,038.030871)	89	(1,163,892.40)	SERIES
IHHAYX	52,593.99	2,745.853884	601	(1,035,085.60)	(53,659.186487)	165	(1,060,931.70)	SERIES
IBAGIX	389,156.81	40,443.838250	1047	(69,939.72)	(7,204.858962)	147	(69,340.92)	SERIES
IFXNAX	617.44	59.137672	47	(0.05)	(0.004775)	2	(0.05)	SERIES
ILBNDX	5,589.16	793.229738	246	(302,244.57)	(42,689.915634)	63	(329,781.73)	SERIES
ILBNVX	418,804.15	59,290.764605	1099	(16,495.96)	(2,332.621666)	137	(16,445.80)	SERIES
IPTRX	6,290.50	748.016997	247	(365,233.64)	(43,222.915677)	58	(445,685.47)	SERIES
IKGPF2	103,666.60	0.000000	190	(4,712.50)	0.000000	7	(4,712.50)	SERIES

Buckner HeavyLift Cranes, LLC 401(k) Plan
EIN 20-1840290 PN 001
Schedule H, Line 4j - Schedule of Reportable Transactions
Period from April 1, 2024 through December 31, 2024

(2 pages)

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
IRDGTX	0.00	0.000000	0	(726,655.23)	(37,188.086390)	36	(671,467.95)	07-MAY-24
IRDHTX	0.00	0.000000	0	(591,459.89)	(29,425.864584)	40	(535,735.95)	07-MAY-24
IRFGTX	726,655.23	36,848.642496	36	0.00	0.000000	0	0.00	07-MAY-24
IRFHTX	591,459.89	29,135.955171	40	0.00	0.000000	0	0.00	07-MAY-24
IRBAIX	1,035,081.06	39,044.928715	163	0.00	0.000000	0	0.00	07-MAY-24
IOGLIX	618,365.94	6,077.306534	89	0.00	0.000000	0	0.00	07-MAY-24
INVTX	0.00	0.000000	0	(780,076.36)	(26,072.072291)	51	(793,606.90)	07-MAY-24
IDOXGX	480,682.96	1,891.186842	61	0.00	0.000000	0	0.00	07-MAY-24
IFXAIX	2,234,959.99	12,399.223243	123	0.00	0.000000	0	0.00	07-MAY-24
IPEYAX	0.00	0.000000	0	(480,682.96)	(13,969.280403)	61	(368,389.30)	07-MAY-24
IVFIAX	0.00	0.000000	0	(1,454,883.63)	(3,036.574623)	72	(1,163,421.45)	07-MAY-24
IHAYX	0.00	0.000000	0	(1,035,081.06)	(53,658.947320)	163	(1,060,928.01)	07-MAY-24
IRBAIX	0.00	0.000000	0	(601,558.05)	(22,708.874016)	58	(602,012.25)	08-MAY-24

LEGEND

INVESTMENT OPTION:

3KGF2	Key Guaranteed Portfolio Fund	4KGF2	Key Guaranteed Portfolio Fund
5KGF2	Plan Expense Account	IRDCTX	American Funds 2020 Trgt Date Retire R4
1RDDTX	American Funds 2025 Trgt Date Retire R4	1RDETX	American Funds 2030 Trgt Date Retire R4
1RDFTX	American Funds 2035 Trgt Date Retire R4	1RDGTX	American Funds 2040 Trgt Date Retire R4
1RDHTX	American Funds 2045 Trgt Date Retire R4	1RDITX	American Funds 2050 Trgt Date Retire R4
1RRCIX	American Funds 2020 Trgt Date Retire R6	1RFDTX	American Funds 2025 Trgt Date Retire R6
1RFETX	American Funds 2030 Trgt Date Retire R6	1RFFTX	American Funds 2035 Trgt Date Retire R6
1RFGTX	American Funds 2040 Trgt Date Retire R6	1RFHTX	American Funds 2045 Trgt Date Retire R6
1RFITX	American Funds 2050 Trgt Date Retire R6	1RFKTX	American Funds 2055 Trgt Date Retire R6
1RFVIX	American Funds 2060 Trgt Date Retire R6	1RFVIX	American Funds 2065 Trgt Date Retire R6
IRBAIX	T. Rowe Price Balanced I	1AGTIX	AB Sustainable Global Thematic I
1RERFX	American Funds EuroPacific Gr R5	1RERGX	American Funds EuroPacific Gr R6
1OPPAX	Invesco Global A	IOGLIX	Invesco Global R6
1RRRX	DWS Reef Real Estate Securities Instl	1RRRX	DWS Reef Real Estate Securities R6
1DFFVX	DFA US Targeted Value I	1SVAXLS	Empower Small Cap Value Inv
1TQAX	T. Rowe Price Integrated US Sm Gr Eq I	1BGRUX	Baron Growth R6
1BGRFX	Baron Growth Fund	1FSMDX	Fidelity Mid Cap Index
1MXMVX	Empower Mid Cap Value Inv	1JVMRX	JHancock Disciplined Value Mid Cap R6
1NYVTX	Davis NY Venture A	1DOXGX	Dodge & Cox Stock X
1FXAIX	Fidelity 500 Index	1PEYAX	Putnam Large Cap Value A
1POGAX	Putnam Large Cap Growth A	1TRLGX	T. Rowe Price Large Cap Growth I
1VFIAX	Vanguard 500 Index Admiral	1HAYX	Hartford Multi-Asset Income Y
1BAGIX	Baird Aggregate Bond Inst	1FXNAX	Fidelity US Bond Index
1LBNDX	Lord Abbett Bond-Debenture A	1LBNVX	Lord Abbett Bond Debenture R6
1PTTRX	PIMCO Total Return Instl	1KGF2	Key Guaranteed Portfolio Fund