

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

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

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension, etc.
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: NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2005
2a Plan sponsor's name (employer, if for a single-employer plan): NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS
2b Employer Identification Number (EIN): 52-2089785
2c Plan Sponsor's telephone number: 301-679-6551
2d Business code (see instructions): 541990

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 entries for MEGAN GLOSTER on 10/15/2025.

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	259
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)	190
	6a(2)	273
	6b	6
	6c	78
	6d	357
	6e	0
	6f	357
	6g(1)	167
6g(2)	221	
6h	10	
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

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

A Name of plan NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS	D Employer Identification Number (EIN) 52-2089785	

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	SERVICE PROVIDER	47979	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

NFP RETIREMENT INC

33-0905143

(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?
99	SERVICE PROVIDER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	27672	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NFP RETIREMENT INC	99	27672
(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.	
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	OTHER FEES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 <hr/> This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>			
A Name of plan NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS 401(K) PROFIT SHARING PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ▶	001
B Three-digit plan number (PN) ▶	001		
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">D Employer Identification Number (EIN) 52-2089785</td> </tr> </table>	D Employer Identification Number (EIN) 52-2089785	
D Employer Identification Number (EIN) 52-2089785			

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EAFE EQUITY INDEX FUND -		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 20-3802495-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 90336
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQUITY INDEX FUND - CLASS		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 20-3802168-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 287490
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK U.S. DEBT INDEX FUND - CL		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 20-3802445-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 117246
a Name of MTIA, CCT, PSA, or 103-12 IE: COHEN & STEERS U.S. REALTY FUND - C		
b Name of sponsor of entity listed in (a): SEI INVESTMENTS DISTRIBUTION CO		
c EIN-PN 81-1233624-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 67957
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND FUND - FEE CLASS I1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FUNDS		
c EIN-PN 38-4116854-515	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 97160
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ AGGRESSIVE 2025 FUN		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-2935740-208	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ AGGRESSIVE 2035 FUN		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-2987118-201	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 345940

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ AGGRESSIVE 2045 FUN		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3026996-204	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76184
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ AGGRESSIVE 2055 FUN		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3170652-207	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 91184
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ AGGRESSIVE 2065 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FUNDS		
c EIN-PN 38-7271381-702	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82250
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ AGGRESSIVE RETIREME		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-2836296-205	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105597
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ CONSERVATIVE 2035 F		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3018134-203	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 324127
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ CONSERVATIVE 2045 F		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3144367-206	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48082
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ CONSERVATIVE 2055 F		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3216409-209	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46209
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ CONSERVATIVE 2065 R		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-7271383-704	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 483
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ CONSERVATIVE RETIRE		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-2916729-207	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 62602
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ MODERATE 2025 FUND		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-2950747-209	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ MODERATE 2035 FUND		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3002484-202	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2090276
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ MODERATE 2045 FUND		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3071639-205	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1740531
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ MODERATE 2055 FUND-		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-3188067-208	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1643964
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX+ MODERATE RETIREMENT		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 47-2851418-206	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1697533
a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL EQUITY FUND - FEE CLA		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4139853-631	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4394
a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL STOCK FUND - CLASS I1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL SERVICES CO		
c EIN-PN 82-2436292-342	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18753
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROWTH FUND III - FEE CLA		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-7275327-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1318370
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP VALUE FUND - FEE CLASS I1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.		
c EIN-PN 38-4065329-426	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 124742
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH FUND - FEE CLASS I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4126247-549	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 340302
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP VALUE FUND - FEE CLASS I1 C		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FUNDS		
c EIN-PN 38-4139852-630	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81539

a Name of MTIA, CCT, PSA, or 103-12 IE: **SMALL CAP GROWTH FUND II - FEE CLAS**

b Name of sponsor of entity listed in (a): **GREAT GRAY TRUST COMPANY, LLC**

c EIN-PN 38-4126288-592	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 158291
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a Name of MTIA, CCT, PSA, or 103-12 IE: **SMALL CAP VALUE FUND II - FEE CLASS**

b Name of sponsor of entity listed in (a): **GREAT GRAY TRUST COMPANY, LLC**

c EIN-PN 38-4126250-554	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 122274
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a Name of MTIA, CCT, PSA, or 103-12 IE: **STABLE VALUE FUND - FEE CLASS I1 CI**

b Name of sponsor of entity listed in (a): **GREAT GRAY TRUST COMPANY, LLC**

c EIN-PN 85-4031707-653	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 144569
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS	D Employer Identification Number (EIN) 52-2089785	

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

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(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)	165855	203408
(9) Value of interest in common/collective trusts	1c(9)	8918931	11328381
(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)	631359	674497
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	9716145	12206286
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	9716145	12206286

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)	700650	
(B) Participants.....	2a(1)(B)	1159070	
(C) Others (including rollovers).....	2a(1)(C)	168779	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2028499
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)	12324	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		12324
(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)	18550	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		18550
(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)		1237408
(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)		62750
c Other income	2c		944
d Total income. Add all income amounts in column (b) and enter total	2d		3360475

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	822355	
(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)		822355
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)	47479	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(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)	500	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		47979
j Total expenses. Add all expense amounts in column (b) and enter total	2j		870334

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2490141
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: **GELMAN, ROSENBERG & FREEDMAN CPAS**

(2) EIN: **52-1392008**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

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

A Name of plan <u>NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS 401(K) PROFIT SHARING 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>NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS AND ENGINEERS</u>	D Employer Identification Number (EIN) <u>52-2089785</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	
---	--

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): 71-0294708

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 Q702844A.

FINANCIAL STATEMENTS

**NIKA TECHNOLOGIES, INC. DBA NIKA
ARCHITECTS & ENGINEERS 401(K)
PROFIT SHARING PLAN**

**FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023**

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

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CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
NIKA Technologies, Inc. DBA NIKA Architects & Engineers 401(k) Profit Sharing Plan
Rockville, Maryland

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

We have performed audits of the financial statements of the NIKA Technologies, Inc. DBA NIKA Architects & Engineers 401(k) Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from the qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section —

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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MEMBER OF CPAMERICA INTERNATIONAL, AN AFFILIATE OF CROWE GLOBAL
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS' PRIVATE COMPANIES PRACTICE SECTION

Basis for Opinion

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 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

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

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

In our opinion —

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



October 14, 2025

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ASSETS		
INVESTMENTS		
Registered investment companies, at fair value	\$ 674,497	\$ 631,359
Collective investment trusts, at net asset value	<u>11,328,381</u>	<u>8,918,931</u>
Total investments	<u>12,002,878</u>	<u>9,550,290</u>
RECEIVABLES		
Notes receivable from participants	<u>203,408</u>	<u>165,855</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 12,206,286</u>	<u>\$ 9,716,145</u>

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ 1,300,158	\$ 1,409,093
Interest and dividends	<u>31,818</u>	<u>22,176</u>
Total investment income	<u>1,331,976</u>	<u>1,431,269</u>
Contributions:		
Participant contributions	1,159,070	947,771
Employer contributions	700,650	408,331
Rollover contributions	<u>168,779</u>	<u>255,300</u>
Total contributions	<u>2,028,499</u>	<u>1,611,402</u>
Total additions	<u>3,360,475</u>	<u>3,042,671</u>
DEDUCTIONS		
Deductions to net assets attributed to:		
Benefits paid to participants or their beneficiaries	822,355	1,313,048
Administrative expenses	<u>47,979</u>	<u>41,345</u>
Total deductions	<u>870,334</u>	<u>1,354,393</u>
Increase in net assets available for benefits	2,490,141	1,688,278
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>9,716,145</u>	<u>8,027,867</u>
END OF YEAR	<u>\$ 12,206,286</u>	<u>\$ 9,716,145</u>

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

1. DESCRIPTION OF THE PLAN

The following description of the NIKA Technologies, Inc. DBA NIKA Architects & Engineers 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General -

The Plan is effective as of January 1, 2005 and was recently amended and on May 9, 2022. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

In December 2022, Securing a Strong Retirement Act (Secure 2.0) was passed into law. The provisions of SECURE 2.0 continue the themes and reforms that began with the 2019 SECURE Act Secure Act 2.0. Most of the provisions will become effective in 2024 and forward, therefore, there is no current impact to the Plan. Since the provisions include both required and optional elements, the Plan administrator will determine the optional provisions to elect.

Eligibility -

An employee is eligible to make elective deferrals into the Plan and receive safe harbor matching and discretionary profit sharing contributions on their date of hire and once they enroll in the Plan. There is no minimum age an employee must attain to become a participant in the Plan.

Contributions -

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan, and subject to IRS limitations. All participants who are eligible to make elective deferral contributions may also elect to designate all or any portion of their future elective deferral contributions as Roth elective deferral contributions. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

NIKA Architects & Engineers (the Company) makes a safe harbor matching contribution to the Plan for each eligible participant equal to 100% of the participant's elective deferrals (including "catch-up contributions") that do not exceed 4% of compensation for the allocation period. Additional profit sharing contributions may be contributed at the option of the Company. There were no profit sharing contributions during the years ended December 31, 2024 and 2023.

Certain participants may be subject to prevailing wage contracts. The Company may make contributions to the Plan to help satisfy the fringe benefit requirements of a contract. As such, the employee will receive an allocation of this contribution based on the work performed during the Plan Year that is subject to the contract.

Participants direct the investment of contributions into various investment options offered by the Plan.

Vesting -

Participants are vested immediately in their contributions, rollover contributions and safe harbor matching contributions.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

1. DESCRIPTION OF THE PLAN (Continued)

Vesting (continued) -

Vesting in non-elective profit sharing contributions is determined according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	0%
2	33%
3	67%
4	100%

Participant accounts -

Each participant's account is credited with the participant's contributions, the Company's contributions and Plan earnings. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investments elections -

Contributions to the Plan are invested with Voya Institutional Trust Company, the Trustee, according to participant instructions. The Plan Administrator has selected a list of investment options and has provided participants with information describing these investment options.

Payment of benefits -

Participants are entitled to receive distributions of their vested account in the Plan, upon termination of their employment, retirement, death or disability, or termination of the Plan without the establishment of a successor Plan. Distributions from the Plan will be paid in a single lump sum.

Terminated participants with account balances of \$1,000 or less will receive their vested balance in a lump sum upon termination. Participants with account balances of more than \$1,000 who are terminated due to retirement or a disability will receive their vested balance within an administratively feasible time after termination. Participants who are terminated for any reason other than retirement or disability will receive their vested balance within an administratively feasible time after the Plan's next valuation date following termination. In cases where the vested aggregate account balance of a participant who has terminated employment exceeds \$5,000, the participant must consent to any distributions.

The Plan allows participants to make hardship withdrawals, provided that they have an immediate and severe financial need. The amount of any such withdrawal is limited to the amount of the financial need.

Forfeited non-vested accounts -

Forfeited balances of terminated participants' non-vested accounts may be used to reduce employer discretionary contributions and administrative expenses. During the year ended December 31, 2024, forfeitures of \$8,710 were added and \$4,608 were used.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

1. DESCRIPTION OF THE PLAN (Continued)

Forfeited non-vested accounts (continued) -

During the year ended December 31, 2023, forfeitures of \$9,570 were added and \$157 were used. Forfeited, non-vested balances totaled \$55,703 and \$49,601 as of December 31, 2024 and 2023, respectively.

Notes receivable from participants -

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Principal and interest is paid ratably through payroll deductions. Note terms are up to five years, except for notes to fund the purchase of a principal residence, for which the note may be repaid over a reasonable period that may exceed five years. All notes receivable from participants are secured by the balance in the participant's account. Interest rates on loans to participants were 3.25% - 8.50%.

Plan termination -

Although it has not expressed any intent to do so, the employer has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants would become 100% vested in their accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of estimates -

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Valuation of investments -

Investments are reported at their fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for discussion of fair value measurement.

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 on investments bought and sold as well as held during the year.

Certain Plan assets are invested in collective investment trusts (CITs). Under this investment concept, Voya Institutional Trust Company, the Plan Trustee, accounts for the Plan's share of the total portfolio on a unit basis and reports the collective investment trusts at net asset value (NAV) (Note 7).

Notes receivable from participants -

Notes receivable from participants are measured at their unpaid principal balance, plus accrued interest. Delinquent loans are treated as distributions based upon the terms of the Plan document. Delinquent loans are loans for which any scheduled repayment remains unpaid at the end of the period specified in the loan documents and any loans for which there is an outstanding principal balance existing after the last scheduled repayment date.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Benefit payments -

Benefits are recorded when paid.

Administrative expenses -

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Administrative expenses of the Plan, such as withdrawal and distribution processing fees, are charged directly to participant accounts. Investment-related expenses are included in net appreciation in fair value of investments.

3. INCOME TAX STATUS

The Internal Revenue Service has ruled in a letter dated June 30, 2020, that the Plan document under which the Plan is designed, qualifies under Section 401(a) of the Internal Revenue Code (IRC). The Plan Administrator believes that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC. Therefore, the Plan Administrator believes that the Plan was qualified and tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service.

The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

4. INFORMATION CERTIFIED BY TRUSTEE

The Company has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Company instructed the Plan's independent auditors not to perform, and they did not perform, such auditing procedures with respect to the information certified by Voya Institutional Trust Company, the Plan Trustee. The Plan Trustee issued statement certifying the completeness and accuracy of the financial information presented in the Schedule of Assets (Held at End of Year) and the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2024 and 2023.

5. PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by Voya Institutional Trust Company. Voya Institutional Trust Company provided record keeping, Plan management, and day-to-day support to the Plan; therefore, these transactions qualify as party-in-interest.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

6. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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.

7. FAIR VALUE MEASUREMENT

In accordance with FASB ASC 820, *Fair Value Measurement*, the Plan has categorized its financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument. Investments recorded in the Statements of Net Assets Available for Benefits are categorized based on the inputs to valuation techniques as follows:

Level 1. These are investments where values are based on unadjusted quoted prices for identical assets in an active market the Plan has the ability to access.

Level 2. These are investments where values are based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or model-based valuation techniques that utilize inputs that are observable either directly or indirectly for substantially the full-term of the investments.

Level 3. These are investments where inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodology used for investments measured at fair value. There have been no changes in the methodologies used or transfers between levels in the fair value hierarchy during the years ended December 31, 2024 and 2023. Transfers between levels are recorded at the end of the reporting period, if applicable.

- *Registered Investment Companies* - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily value and to transact at that price. Mutual funds held by the Plan are deemed to be actively traded.
- *Collective Investment Trusts* - Valued using the net asset value (NAV) per share practical expedient. These instruments invest in a collective trust fund as well as a variety of separate accounts and mutual funds. The fair value of the collective investment trusts (CITs) and the separate accounts are not publicly quoted pricing inputs. The fair value of mutual funds are publicly quoted pricing inputs (Level 1). The fair value of all these investments are used in determining the net asset value (NAV) of the CITs. Accounting Standards Codification (ASC) 820 allows NAV per share to serve as a practical expedient to estimate the fair value if the reporting entity has the ability to redeem its investment at NAV as of the measurement date. The Plan has determined that these collective investment trusts can be redeemed at net asset value.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

7. FAIR VALUE MEASUREMENT (Continued)

The table below summarizes, by level within the fair value hierarchy, the Plan's investments as of December 31, 2024:

Asset Class:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments Measured at NAV</u>	<u>Total</u>
Registered investment companies, at fair value	\$ 674,497	\$ -	\$ -	\$ -	\$ 674,497
Collective investment trusts, at net asset value	-	-	-	11,328,381	11,328,381
TOTAL INVESTMENTS	<u>\$ 674,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,328,381</u>	<u>\$ 12,002,878</u>

The table below summarizes, by level within the fair value hierarchy, the Plan's investments as of December 31, 2023:

Asset Class:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments Measured at NAV</u>	<u>Total</u>
Registered investment companies, at fair value	\$ 631,359	\$ -	\$ -	\$ -	\$ 631,359
Collective investment trusts, at net asset value	-	-	-	8,918,931	8,918,931
TOTAL INVESTMENTS	<u>\$ 631,359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,918,931</u>	<u>\$ 9,550,290</u>

The following is a summary of the investments valued using NAV as a practical expedient and the related unfunded commitments and redemption restrictions associated with each major category at December 31, 2024 and 2023:

	<u>2024 Net Asset Value</u>	<u>2023 Net Asset Value</u>	<u>Redemption Frequency</u>	<u>Full Redemption Notice Period</u>
Collective Investment Trusts	<u>\$11,328,381</u>	<u>\$ 8,918,931</u>	Daily	30 Days

There were no unfunded commitments as of December 31, 2024 and 2023.

8. SUBSEQUENT EVENTS

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 14, 2025, the date the financial statements were issued.

SUPPLEMENTAL INFORMATION

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**SCHEDULE H, LINE 4I, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FOR THE YEAR ENDED DECEMBER 31, 2024**

EIN: 52-2089785

Plan Number: 001

(a) Party-in-Interest	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
<u>Collective Investment Trusts:</u>				
	Wilmington Trust	flexPATH Index Moderate 2035 R1	N/A	\$ 2,090,276
	Wilmington Trust	flexPATH Index Moderate 2045 R1	N/A	1,740,531
	Wilmington Trust	flexPATH Index Moderate 2055 R1	N/A	1,643,964
	Wilmington Trust	Large Cap Growth Fund III R1	N/A	1,318,369
	Wilmington Trust	flexPATH Index Moderate Retirement R1	N/A	1,697,533
	Wilmington Trust	Stable Value Fund	N/A	144,569
	Wilmington Trust	flexPATH Index Aggressive 2035 R1	N/A	345,940
	Wilmington Trust	Mid Cap Growth	N/A	340,302
	BlackRock	BlackRock Equity Index I	N/A	287,490
	Wilmington Trust	Mid Cap Value	N/A	81,539
	Wilmington Trust	Large Cap Value	N/A	124,742
	Wilmington Trust	Small Cap Value Fund II	N/A	122,274
	BlackRock	Blackrock Eafe Equity Index 1	N/A	90,336
	Wilmington Trust	Core Plus Bond	N/A	97,160
	Wilmington Trust	flexPATH Index Aggressive 2045 R1	N/A	76,184
	Cohen & Steers	Cohen & Steers U.S. Realty Fd Rs	N/A	67,957
	BlackRock	BlackRock U.S. Debt Index	N/A	117,246
	Wilmington Trust	flexPATH Index Aggressive 2065 R1	N/A	82,250
	Wilmington Trust	flexPATH Index Conservative 2035 R1	N/A	324,127
	Wilmington Trust	International Stock	N/A	18,753
	Wilmington Trust	flexPATH Index Aggressive 2055 R1	N/A	91,184
	Wilmington Trust	flexPATH Index Aggressive Retirement R1	N/A	105,597
	Wilmington Trust	Small Cap Growth Fund II I1	N/A	158,291
	Wilmington Trust	International Equity	N/A	4,394
	Wilmington Trust	flexPATH Index Conservative R1	N/A	62,602
	Wilmington Trust	flexPATH Index Conservative 2045 R1	N/A	48,081
	Wilmington Trust	flexPATH Index Conservative 2055 R1	N/A	46,209
	Wilmington Trust	flexPATH Index Conservative 2065 R1	N/A	481
<u>Registered Investment Companies:</u>				
	Fidelity	Fidelity Small Cap Index	N/A	129,946
	Fidelity	Fidelity Mid Cap Index	N/A	147,334
	Calvert	Calvert Us Large Cap Core Resp Index R6	N/A	178,199
	BlackRock	BlackRock High Yield Port K	N/A	102,359
	Alliance Bernstein	AB Global Bond Z	N/A	65,446
	Fidelity	Fidelity Inflation-Protected Bond Ind	N/A	35,869
*	Voya	Voya Gov Money Market Fund	N/A	15,344
<u>Notes Receivable from Participants:</u>				
*	Notes receivable from participants	Interest rates at 3.25% to 8.50%	-0-	203,408
				\$ 12,206,286

* Denotes party-in-interest, Voya Institutional Trust Company

N/A - Cost information not required for participant directed investments



Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets
 (Held at End of Year)
 NIKA 401(K) PLAN
 EIN 52-2089785
 Plan# 001
 As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
	BlkRck EAFE Equity Index Fnd 1	Common Collective Trust		\$90,336
	BlkRck Equity Index Fund 1	Common Collective Trust		\$287,490
	BlkRck US Debt Index Fund 1	Common Collective Trust		\$117,246
	Cohen & Steers US Rlty Fd RS	Common Collective Trust		\$67,957
	Core Plus Bond Fund I1	Common Collective Trust		\$97,160
	International Equity Fund I1	Common Collective Trust		\$4,394
	International Stock Fund I1	Common Collective Trust		\$18,753
	Large Cap Growth Fund III R1	Common Collective Trust		\$1,318,369
	Large Cap Value Fund I1	Common Collective Trust		\$124,742
	Mid Cap Growth Fund I1	Common Collective Trust		\$340,302
	Mid Cap Value Fund I1	Common Collective Trust		\$81,539
	Small Cap Growth Fund II I1	Common Collective Trust		\$158,291
	Small Cap Value Fund II CI I1	Common Collective Trust		\$122,274
	Stable Value Fund I1	Common Collective Trust		\$144,569
	flexPATH Index+ Agg 2035 R1	Common Collective Trust		\$345,940
	flexPATH Index+ Agg 2045 R1	Common Collective Trust		\$76,184
	flexPATH Index+ Agg 2055 R1	Common Collective Trust		\$91,184
	flexPATH Index+ Agg 2065 R1	Common Collective Trust		\$82,250
	flexPATH Index+ Agg Ret R1	Common Collective Trust		\$105,597
	flexPATH Index+ Con 2035 R1	Common Collective Trust		\$324,127
	flexPATH Index+ Con 2045 R1	Common Collective Trust		\$48,082
	flexPATH Index+ Con 2055 R1	Common Collective Trust		\$46,209
	flexPATH Index+ Con 2065 R1	Common Collective Trust		\$483
	flexPATH Index+ Con Ret R1	Common Collective Trust		\$62,602
	flexPATH Index+ Mod 2035 R1	Common Collective Trust		\$2,090,276
	flexPATH Index+ Mod 2045 R1	Common Collective Trust		\$1,740,531
	flexPATH Index+ Mod 2055 R1	Common Collective Trust		\$1,643,964
	flexPATH Index+ Mod Ret R1	Common Collective Trust		\$1,697,533
	AB Global Bond Fund Z	Registered Investment Company		\$65,446
	BlkRck High Yield Port K	Registered Investment Company		\$102,359
	Calv US Lg Cp Cr Rsp In F R6	Registered Investment Company		\$178,199
	Fid Inf Prt Bd Idx Fd	Registered Investment Company		\$35,869
	Fidelity Mid Cap Idx Fd	Registered Investment Company		\$147,334
	Fidelity Sm Cp Ind Fd	Registered Investment Company		\$129,946
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$15,344
	LOAN FUND	Participant Loans - Rates 8.50% to 8.50%		\$203,408
		TOTAL		\$12,206,286

* denotes party-in-interest
 Column (d) is not required as the Plan investments are totally participant directed.



October 14, 2025

Gelman Rosenberg & Freedman, CPA's
4550 Montgomery Avenue
Suite 650 North
Bethesda, MD 20814

This representation letter is provided in connection with your audit of the financial statements and supplemental schedules of NIKA Architects & Engineers 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements (collectively, the "financial statements").

We elected to have the audit of the plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). We acknowledge that the audit did 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, a qualified institution, that prepared and certified the investment information in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. We have determined that an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances. We have also determined that the investment information is prepared and certified by a qualified institution as described by 29 CFR 2520.103-8, that the certification meets the requirements in 29 CFR 2520.103-5, and that the certified investment information is appropriately measured, presented, and disclosed in accordance with accounting principles generally accepted in the United States of America.

The purpose of an ERISA Section 103(a)(3)(C) audit is to express an opinion on whether the amounts and disclosures in the 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 and that the information regarding assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the certified investment information.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 14, 2025, the following representations made to you during your audit.



Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 16, 2025, including our responsibility for the preparation and fair presentation of the financial statements.
- We acknowledge our election to have an ERISA Section 103(a)(3)(C) audit does not affect our responsibility for the financial statements and for determining the following:
 - The circumstances permit an ERISA Section 103(a)(3)(C) audit.
 - A qualified institution has prepared and certified the investment information as described in 29 CFR 2520.103-8.
 - The certification meets the 29 CFR 2520.103-5 requirements.
 - The certified investment information is appropriately measured, presented, and disclosed in accordance with U.S. GAAP.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP, the notes include all disclosures required by laws and regulations to which the plan is subject, including the DOL Rules and Regulations for Reporting and Disclosure under ERISA.
- We acknowledge our responsibility for administering the plan and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- Related-party relationships and transactions and relationships and transactions with parties-in-interest, as defined in ERISA Section 3(14) and regulations thereunder, have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP and ERISA Section 3(14) and regulations thereunder.
- In regard to the financial statement preparation and trial balance composition services performed by you, we have—
 - Assumed all management responsibilities.
 - Designated an individual within senior management who has (have) suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.



- Ensured that the data and records are complete and we have sufficient information to oversee the services.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- Other matters (e.g., breach of fiduciary responsibilities, nonexempt transactions, loans or leases in default, events reportable to the PBGC, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed have been properly disclosed.
- Material concentrations have been properly disclosed in accordance with U.S. GAAP.
- Financial instruments with concentrations of credit risk have been properly recorded or disclosed in the financial statements.
- Guarantees, whether written or oral, under which the plan is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- The supplemental schedules or financial statements disclose the following:
 - All non-exempt party-in-interest transactions [as defined in ERISA Section 3(14) and regulations under the section].
 - Investments or loans in default or considered to be uncollectible.
 - Reportable transactions [as defined in ERISA Section 103(b)(3)(H) and regulations under that section].

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - A substantially complete draft Form 5500
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the plan from whom you determined it necessary to obtain audit evidence.
 - Current plan instruments, trust agreements, insurance contracts, or investment contracts and amendments to such documents entered into during the year, including amendments to comply with applicable laws.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.

NIKA

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the plan and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the plan's financial statements communicated by employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations (including ERISA, DOL, and IRS regulations) whose effects should be considered when preparing financial statements.
- We have disclosed to you the names of all of the Plan's related parties and parties in interest and all the related party and party-in-interest relationships and transactions, including any side agreements.
- The plan has satisfactory title to all owned assets, which are recorded at fair value, and all liens, encumbrances, or security interests requiring disclosure in the financial statements have been properly disclosed.
- We have no—
 - Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
 - Intentions to terminate the Plan
- Amendments to the plan instrument, if any, have been properly recorded or disclosed in the financial statements.
- The plan has complied with all aspects of debt and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The methods and significant assumptions used to estimate fair values of financial instruments, including non-readily marketable securities, are described within the financial statement. The methods and significant assumptions used result in a measure of fair value appropriate for financial measurement and disclosure purposes.
- We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services, or other third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as of the measurement date in accordance with the requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*. In addition, our disclosures related to fair value measurements are consistent with the objectives outlined in FASB ASC 820.
- All required filings of documents with the appropriate agencies have been made



- The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan’s tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax-exempt as of the financial statement date.
- The plan (and the trust established under the plan) is qualified under the appropriate section of the Internal Revenue Code and we intend to continue them as a qualified plan (and trust). The plan sponsor has operated the Plan (and trust) in a manner that did not jeopardize this tax status. Required nondiscrimination testing related to Code Section 401(k) and 401(m) arrangements, as applicable, has been completed for the Plan, and any excess deferrals or contributions have been disposed of in accordance with regulations.
- The plan has complied with the Department of Labor’s regulations concerning the timely remittance of participant contributions to trusts containing assets for the plan.
- The plan has complied with the fidelity bonding requirements of ERISA.
- We have apprised you of all communications, whether written or oral, with regulatory agencies concerning the operation of the plan.
- We have obtained appropriate fee disclosures from covered service providers and have concluded the fees are reasonable. The Plan is in compliance with DOL regulations regarding ERISA Section 408(b)(2).
- We have obtained the SOC 1 report from our services. We have reviewed such reports, including the complementary user controls. We have implemented the relevant user controls, and they were in operation for the year ending December 31, 2024.
- We will notify you in advance of our intent to include your report, in whole or in part, in any document other than Form 5500 filed with a regulatory agency or printed, in whole or in part, for any reason, and you will have the opportunity to review such matter before its filing or issuance.

ERISA Required Supplemental Schedules

- We believe the form and content of the Schedule of Assets (Held at End of Year) are presented in conformity with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

Sincerely,

Megan Gloster
Megan Gloster, VP of HR and Talent

10/14/2025
Date


David Kelley, CFO

10/14/2025
Date

FINANCIAL STATEMENTS

**NIKA TECHNOLOGIES, INC. DBA NIKA
ARCHITECTS & ENGINEERS 401(K)
PROFIT SHARING PLAN**

**FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023**

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

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CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
NIKA Technologies, Inc. DBA NIKA Architects & Engineers 401(k) Profit Sharing Plan
Rockville, Maryland

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

We have performed audits of the financial statements of the NIKA Technologies, Inc. DBA NIKA Architects & Engineers 401(k) Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from the qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section —

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

4550 MONTGOMERY AVENUE · SUITE 800 NORTH · BETHESDA, MARYLAND 20814
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MEMBER OF CPAMERICA INTERNATIONAL, AN AFFILIATE OF CROWE GLOBAL
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS' PRIVATE COMPANIES PRACTICE SECTION

Basis for Opinion

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 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

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

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

In our opinion —

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



October 14, 2025

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ASSETS		
INVESTMENTS		
Registered investment companies, at fair value	\$ 674,497	\$ 631,359
Collective investment trusts, at net asset value	<u>11,328,381</u>	<u>8,918,931</u>
Total investments	<u>12,002,878</u>	<u>9,550,290</u>
RECEIVABLES		
Notes receivable from participants	<u>203,408</u>	<u>165,855</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 12,206,286</u>	<u>\$ 9,716,145</u>

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ 1,300,158	\$ 1,409,093
Interest and dividends	<u>31,818</u>	<u>22,176</u>
Total investment income	<u>1,331,976</u>	<u>1,431,269</u>
Contributions:		
Participant contributions	1,159,070	947,771
Employer contributions	700,650	408,331
Rollover contributions	<u>168,779</u>	<u>255,300</u>
Total contributions	<u>2,028,499</u>	<u>1,611,402</u>
Total additions	<u>3,360,475</u>	<u>3,042,671</u>
DEDUCTIONS		
Deductions to net assets attributed to:		
Benefits paid to participants or their beneficiaries	822,355	1,313,048
Administrative expenses	<u>47,979</u>	<u>41,345</u>
Total deductions	<u>870,334</u>	<u>1,354,393</u>
Increase in net assets available for benefits	2,490,141	1,688,278
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>9,716,145</u>	<u>8,027,867</u>
END OF YEAR	<u>\$ 12,206,286</u>	<u>\$ 9,716,145</u>

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

1. DESCRIPTION OF THE PLAN

The following description of the NIKA Technologies, Inc. DBA NIKA Architects & Engineers 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General -

The Plan is effective as of January 1, 2005 and was recently amended and on May 9, 2022. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

In December 2022, Securing a Strong Retirement Act (Secure 2.0) was passed into law. The provisions of SECURE 2.0 continue the themes and reforms that began with the 2019 SECURE Act Secure Act 2.0. Most of the provisions will become effective in 2024 and forward, therefore, there is no current impact to the Plan. Since the provisions include both required and optional elements, the Plan administrator will determine the optional provisions to elect.

Eligibility -

An employee is eligible to make elective deferrals into the Plan and receive safe harbor matching and discretionary profit sharing contributions on their date of hire and once they enroll in the Plan. There is no minimum age an employee must attain to become a participant in the Plan.

Contributions -

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan, and subject to IRS limitations. All participants who are eligible to make elective deferral contributions may also elect to designate all or any portion of their future elective deferral contributions as Roth elective deferral contributions. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

NIKA Architects & Engineers (the Company) makes a safe harbor matching contribution to the Plan for each eligible participant equal to 100% of the participant's elective deferrals (including "catch-up contributions") that do not exceed 4% of compensation for the allocation period. Additional profit sharing contributions may be contributed at the option of the Company. There were no profit sharing contributions during the years ended December 31, 2024 and 2023.

Certain participants may be subject to prevailing wage contracts. The Company may make contributions to the Plan to help satisfy the fringe benefit requirements of a contract. As such, the employee will receive an allocation of this contribution based on the work performed during the Plan Year that is subject to the contract.

Participants direct the investment of contributions into various investment options offered by the Plan.

Vesting -

Participants are vested immediately in their contributions, rollover contributions and safe harbor matching contributions.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

1. DESCRIPTION OF THE PLAN (Continued)

Vesting (continued) -

Vesting in non-elective profit sharing contributions is determined according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	0%
2	33%
3	67%
4	100%

Participant accounts -

Each participant's account is credited with the participant's contributions, the Company's contributions and Plan earnings. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investments elections -

Contributions to the Plan are invested with Voya Institutional Trust Company, the Trustee, according to participant instructions. The Plan Administrator has selected a list of investment options and has provided participants with information describing these investment options.

Payment of benefits -

Participants are entitled to receive distributions of their vested account in the Plan, upon termination of their employment, retirement, death or disability, or termination of the Plan without the establishment of a successor Plan. Distributions from the Plan will be paid in a single lump sum.

Terminated participants with account balances of \$1,000 or less will receive their vested balance in a lump sum upon termination. Participants with account balances of more than \$1,000 who are terminated due to retirement or a disability will receive their vested balance within an administratively feasible time after termination. Participants who are terminated for any reason other than retirement or disability will receive their vested balance within an administratively feasible time after the Plan's next valuation date following termination. In cases where the vested aggregate account balance of a participant who has terminated employment exceeds \$5,000, the participant must consent to any distributions.

The Plan allows participants to make hardship withdrawals, provided that they have an immediate and severe financial need. The amount of any such withdrawal is limited to the amount of the financial need.

Forfeited non-vested accounts -

Forfeited balances of terminated participants' non-vested accounts may be used to reduce employer discretionary contributions and administrative expenses. During the year ended December 31, 2024, forfeitures of \$8,710 were added and \$4,608 were used.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

1. DESCRIPTION OF THE PLAN (Continued)

Forfeited non-vested accounts (continued) -

During the year ended December 31, 2023, forfeitures of \$9,570 were added and \$157 were used. Forfeited, non-vested balances totaled \$55,703 and \$49,601 as of December 31, 2024 and 2023, respectively.

Notes receivable from participants -

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Principal and interest is paid ratably through payroll deductions. Note terms are up to five years, except for notes to fund the purchase of a principal residence, for which the note may be repaid over a reasonable period that may exceed five years. All notes receivable from participants are secured by the balance in the participant's account. Interest rates on loans to participants were 3.25% - 8.50%.

Plan termination -

Although it has not expressed any intent to do so, the employer has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants would become 100% vested in their accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of estimates -

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Valuation of investments -

Investments are reported at their fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for discussion of fair value measurement.

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 on investments bought and sold as well as held during the year.

Certain Plan assets are invested in collective investment trusts (CITs). Under this investment concept, Voya Institutional Trust Company, the Plan Trustee, accounts for the Plan's share of the total portfolio on a unit basis and reports the collective investment trusts at net asset value (NAV) (Note 7).

Notes receivable from participants -

Notes receivable from participants are measured at their unpaid principal balance, plus accrued interest. Delinquent loans are treated as distributions based upon the terms of the Plan document. Delinquent loans are loans for which any scheduled repayment remains unpaid at the end of the period specified in the loan documents and any loans for which there is an outstanding principal balance existing after the last scheduled repayment date.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Benefit payments -

Benefits are recorded when paid.

Administrative expenses -

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Administrative expenses of the Plan, such as withdrawal and distribution processing fees, are charged directly to participant accounts. Investment-related expenses are included in net appreciation in fair value of investments.

3. INCOME TAX STATUS

The Internal Revenue Service has ruled in a letter dated June 30, 2020, that the Plan document under which the Plan is designed, qualifies under Section 401(a) of the Internal Revenue Code (IRC). The Plan Administrator believes that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC. Therefore, the Plan Administrator believes that the Plan was qualified and tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service.

The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

4. INFORMATION CERTIFIED BY TRUSTEE

The Company has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Company instructed the Plan's independent auditors not to perform, and they did not perform, such auditing procedures with respect to the information certified by Voya Institutional Trust Company, the Plan Trustee. The Plan Trustee issued statement certifying the completeness and accuracy of the financial information presented in the Schedule of Assets (Held at End of Year) and the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2024 and 2023.

5. PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by Voya Institutional Trust Company. Voya Institutional Trust Company provided record keeping, Plan management, and day-to-day support to the Plan; therefore, these transactions qualify as party-in-interest.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

6. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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.

7. FAIR VALUE MEASUREMENT

In accordance with FASB ASC 820, *Fair Value Measurement*, the Plan has categorized its financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument. Investments recorded in the Statements of Net Assets Available for Benefits are categorized based on the inputs to valuation techniques as follows:

Level 1. These are investments where values are based on unadjusted quoted prices for identical assets in an active market the Plan has the ability to access.

Level 2. These are investments where values are based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or model-based valuation techniques that utilize inputs that are observable either directly or indirectly for substantially the full-term of the investments.

Level 3. These are investments where inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodology used for investments measured at fair value. There have been no changes in the methodologies used or transfers between levels in the fair value hierarchy during the years ended December 31, 2024 and 2023. Transfers between levels are recorded at the end of the reporting period, if applicable.

- *Registered Investment Companies* - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily value and to transact at that price. Mutual funds held by the Plan are deemed to be actively traded.
- *Collective Investment Trusts* - Valued using the net asset value (NAV) per share practical expedient. These instruments invest in a collective trust fund as well as a variety of separate accounts and mutual funds. The fair value of the collective investment trusts (CITs) and the separate accounts are not publicly quoted pricing inputs. The fair value of mutual funds are publicly quoted pricing inputs (Level 1). The fair value of all these investments are used in determining the net asset value (NAV) of the CITs. Accounting Standards Codification (ASC) 820 allows NAV per share to serve as a practical expedient to estimate the fair value if the reporting entity has the ability to redeem its investment at NAV as of the measurement date. The Plan has determined that these collective investment trusts can be redeemed at net asset value.

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

7. FAIR VALUE MEASUREMENT (Continued)

The table below summarizes, by level within the fair value hierarchy, the Plan's investments as of December 31, 2024:

Asset Class:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments Measured at NAV</u>	<u>Total</u>
Registered investment companies, at fair value	\$ 674,497	\$ -	\$ -	\$ -	\$ 674,497
Collective investment trusts, at net asset value	-	-	-	11,328,381	11,328,381
TOTAL INVESTMENTS	<u>\$ 674,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,328,381</u>	<u>\$ 12,002,878</u>

The table below summarizes, by level within the fair value hierarchy, the Plan's investments as of December 31, 2023:

Asset Class:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments Measured at NAV</u>	<u>Total</u>
Registered investment companies, at fair value	\$ 631,359	\$ -	\$ -	\$ -	\$ 631,359
Collective investment trusts, at net asset value	-	-	-	8,918,931	8,918,931
TOTAL INVESTMENTS	<u>\$ 631,359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,918,931</u>	<u>\$ 9,550,290</u>

The following is a summary of the investments valued using NAV as a practical expedient and the related unfunded commitments and redemption restrictions associated with each major category at December 31, 2024 and 2023:

	<u>2024 Net Asset Value</u>	<u>2023 Net Asset Value</u>	<u>Redemption Frequency</u>	<u>Full Redemption Notice Period</u>
Collective Investment Trusts	<u>\$11,328,381</u>	<u>\$ 8,918,931</u>	Daily	30 Days

There were no unfunded commitments as of December 31, 2024 and 2023.

8. SUBSEQUENT EVENTS

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 14, 2025, the date the financial statements were issued.

SUPPLEMENTAL INFORMATION

**NIKA TECHNOLOGIES, INC. DBA NIKA ARCHITECTS & ENGINEERS
401(K) PROFIT SHARING PLAN**

**SCHEDULE H, LINE 4I, SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FOR THE YEAR ENDED DECEMBER 31, 2024**

EIN: 52-2089785

Plan Number: 001

(a) Party-in-Interest	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
<u>Collective Investment Trusts:</u>				
	Wilmington Trust	flexPATH Index Moderate 2035 R1	N/A	\$ 2,090,276
	Wilmington Trust	flexPATH Index Moderate 2045 R1	N/A	1,740,531
	Wilmington Trust	flexPATH Index Moderate 2055 R1	N/A	1,643,964
	Wilmington Trust	Large Cap Growth Fund III R1	N/A	1,318,369
	Wilmington Trust	flexPATH Index Moderate Retirement R1	N/A	1,697,533
	Wilmington Trust	Stable Value Fund	N/A	144,569
	Wilmington Trust	flexPATH Index Aggressive 2035 R1	N/A	345,940
	Wilmington Trust	Mid Cap Growth	N/A	340,302
	BlackRock	BlackRock Equity Index I	N/A	287,490
	Wilmington Trust	Mid Cap Value	N/A	81,539
	Wilmington Trust	Large Cap Value	N/A	124,742
	Wilmington Trust	Small Cap Value Fund II	N/A	122,274
	BlackRock	Blackrock Eafe Equity Index 1	N/A	90,336
	Wilmington Trust	Core Plus Bond	N/A	97,160
	Wilmington Trust	flexPATH Index Aggressive 2045 R1	N/A	76,184
	Cohen & Steers	Cohen & Steers U.S. Realty Fd Rs	N/A	67,957
	BlackRock	BlackRock U.S. Debt Index	N/A	117,246
	Wilmington Trust	flexPATH Index Aggressive 2065 R1	N/A	82,250
	Wilmington Trust	flexPATH Index Conservative 2035 R1	N/A	324,127
	Wilmington Trust	International Stock	N/A	18,753
	Wilmington Trust	flexPATH Index Aggressive 2055 R1	N/A	91,184
	Wilmington Trust	flexPATH Index Aggressive Retirement R1	N/A	105,597
	Wilmington Trust	Small Cap Growth Fund II I1	N/A	158,291
	Wilmington Trust	International Equity	N/A	4,394
	Wilmington Trust	flexPATH Index Conservative R1	N/A	62,602
	Wilmington Trust	flexPATH Index Conservative 2045 R1	N/A	48,081
	Wilmington Trust	flexPATH Index Conservative 2055 R1	N/A	46,209
	Wilmington Trust	flexPATH Index Conservative 2065 R1	N/A	481
<u>Registered Investment Companies:</u>				
	Fidelity	Fidelity Small Cap Index	N/A	129,946
	Fidelity	Fidelity Mid Cap Index	N/A	147,334
	Calvert	Calvert Us Large Cap Core Resp Index R6	N/A	178,199
	BlackRock	BlackRock High Yield Port K	N/A	102,359
	Alliance Bernstein	AB Global Bond Z	N/A	65,446
	Fidelity	Fidelity Inflation-Protected Bond Ind	N/A	35,869
*	Voya	Voya Gov Money Market Fund	N/A	15,344
<u>Notes Receivable from Participants:</u>				
*	Notes receivable from participants	Interest rates at 3.25% to 8.50%	-0-	203,408
				<u>\$ 12,206,286</u>

* Denotes party-in-interest, Voya Institutional Trust Company

N/A - Cost information not required for participant directed investments