

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

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report.
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.
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: CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 12/01/1968
2a Plan sponsor's name (employer, if for a single-employer plan): CALFEE HALTER & GRISWOLD, LLP
2b Employer Identification Number (EIN): 34-0732302
2c Plan Sponsor's telephone number: 216-622-8200
2d Business code (see instructions): 541110

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	349
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	215
	<b>6a(2)</b>	220
	<b>6b</b>	3
	<b>6c</b>	127
	<b>6d</b>	350
	<b>6e</b>	5
	<b>6f</b>	355
	<b>6g(1)</b>	312
<b>6g(2)</b>	337	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> 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)

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

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

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**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.

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**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 \_\_\_\_\_

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

<b>A</b> Name of plan <b>CALFEE, HALTER &amp; GRISWOLD LLP PROFIT SHARING TRUST AND PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>CALFEE HALTER &amp; GRISWOLD, LLP</b>	<b>D</b> Employer Identification Number (EIN) <b>34-0732302</b>	

**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

**MATRIX TRUST COMPANY**

**75-3182674**

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

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

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

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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)

SANFORD BERNSTEIN

13-4132953

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	73834	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

UBS FINANCIAL

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	51586	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ANCORA ADVISORS

6060 PARKLAND BLVD STE 200  
CLEVELAND, OH 44124

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	26175	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

CHARLES SCHWAB

94-1737782

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	23922	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FIDELITY MANAGEMENT

04-3022712

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	16446	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EBS ASSET MANAGEMENT

31-1386402

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	15798	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

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

<b>A</b> Name of plan <u>CALFEE, HALTER &amp; GRISWOLD LLP PROFIT SHARING TRUST AND PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CALFEE HALTER &amp; GRISWOLD, LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>34-0732302</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM STABLE VALUE FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PUTNAM FIDUCIARY TRUST COMPANY, LLC</u>		
<b>c</b> EIN-PN <u>04-3159710-202</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8714569</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MFS LARGE CAP VALUE FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST, N.A.</u>		
<b>c</b> EIN-PN <u>38-7275332-781</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3154084</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY EUROPACIFIC GROWTH TRUST</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
<b>c</b> EIN-PN <u>38-7289844-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5379805</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>CALFEE, HALTER &amp; GRISWOLD LLP PROFIT SHARING TRUST AND PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>CALFEE HALTER &amp; GRISWOLD, LLP</b>	<b>D</b> Employer Identification Number (EIN) <b>34-0732302</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	5664818	5378436
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	1542008	1663986
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	1300179	1360545
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	11047088	11686902
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	426932	439176
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	16604682	17248458
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	74399980	88880243
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>	79792414	82392169

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	190778101	209049915
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>		
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	190778101	209049915

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	4091851	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	2245947	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	837458	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		7175256
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	30041	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		30041
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	5327909	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		5327909
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		978032
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		13211515
<b>c</b> Other income .....	<b>2c</b>		4621989
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		31344742

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	13385606	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		13385606
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>	850	
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	207761	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	2727	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		211338
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		13596944

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		17747798
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		524016
(2) From this plan .....	<b>2l(2)</b>		

**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: **MEADEN & MOORE, LTD.**

(2) EIN: **34-1818258**

**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
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		10000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>CALFEE, HALTER &amp; GRISWOLD LLP PROFIT SHARING TRUST AND PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>CALFEE HALTER &amp; GRISWOLD, LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>34-0732302</u>	

<b>Part I</b>	<b>Distributions</b>
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**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..... 

<b>1</b>	
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**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): 75-3182674

**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..... 

<b>3</b>	
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<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

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

<b>Part IV</b>	<b>ESOPs</b> (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.
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**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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

December 31, 2024

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# MEADEN & MOORE

## INDEPENDENT AUDITOR'S REPORT

Profit Sharing Advisory Committee  
Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan  
Cleveland, Ohio

### *Opinion*

We have audited the financial statements of Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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.

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

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

**Meaden & Moore, Ltd.**

(A Meaden & Moore Affiliate Company)

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involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

***Other Matter - Supplemental Schedule Required by ERISA***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Meaden & Moore, Ltd.*

Meaden & Moore, Ltd.  
Dublin, Ohio

October 15, 2025

## STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

## Calfee, Halter &amp; Griswold LLP Profit Sharing Trust and Plan

	December 31	
	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,378,436	\$ 5,664,818
Receivable - Employer contributions	1,663,986	1,542,008
Receivable - Employee contributions	1,360,545	1,300,179
Notes receivable from participants	<u>439,176</u>	<u>426,932</u>
Total Receivables	3,463,707	3,269,119
Investments (at Fair Value):		
American Funds Growth Fund R6	-	12,326,080
BlackRock LifePath Index 2025 Class K	-	1,201,907
BlackRock LifePath Index 2030 Class K	7,383,215	6,336,697
BlackRock LifePath Index 2035 Class K	1,163,808	1,031,292
BlackRock LifePath Index 2040 Class K	5,005,071	3,870,552
BlackRock LifePath Index 2045 Class K	1,850,739	734,306
BlackRock LifePath Index 2050 Class K	1,779,152	1,313,429
BlackRock LifePath Index 2055 Class K	728,699	512,924
BlackRock LifePath Index 2060 Class K	148,011	85,056
BlackRock LifePath Index Retirement Class K	7,012,690	5,367,914
Carillon Eagle Mid Cap Growth Fund R6	2,567,319	2,551,572
Great Gray Trust EuroPacific Growth Class CT	5,379,805	5,275,080
Putnam Stable Value	8,714,569	8,200,771
MFS Large Cap Value CIT Class CT	3,154,084	3,128,831
Prudential Total Return Bond R6	5,429,752	4,796,680
T. Rowe Price Mid-Cap Value I	3,314,828	3,007,875
Vanguard 500 Index Admiral	-	19,603,901
Vanguard Extended Market Index Adm	5,064,707	4,478,118
Vanguard Total Intl IX Adm	1,502,317	1,291,992
Vanguard Total Bond Mkt I Adm	2,017,991	1,762,783
BlackRock LifePath Index 2065 K	1,287	1,106
JPMorgan US Small Company Fund	4,199,397	4,125,796
Vanguard Institutional Index	24,097,293	-
JPMorgan Large Cap Growth	15,613,967	-
Self-Directed Brokerage Accounts - Limited partnerships	11,686,902	11,047,088
Self-Directed Brokerage Accounts - Other	<u>82,392,169</u>	<u>79,792,414</u>
Total Investments	<u>200,207,772</u>	<u>181,844,164</u>
Total Assets	209,049,915	190,778,101
<b>LIABILITIES</b>		
	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	<u>\$ 209,049,915</u>	<u>\$ 190,778,101</u>

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

	Year Ended December 31	
	<u>2024</u>	<u>2023</u>
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 4,091,851	\$ 3,738,851
Employee	2,245,947	2,105,210
Rollover	<u>837,458</u>	<u>85,903</u>
Total Contributions	7,175,256	5,929,964
Investment Income:		
Interest and dividend income	5,357,950	2,890,157
Net unrealized/realized appreciation	<u>18,811,536</u>	<u>22,833,835</u>
Total Investment Income	24,169,486	25,723,992
Deductions from Net Assets Attributed to:		
Benefits paid to participants	13,385,606	23,480,790
Administrative expenses	<u>211,338</u>	<u>183,577</u>
Total Deductions	<u>13,596,944</u>	<u>23,664,367</u>
Net Increase before Plan Transfer	17,747,798	7,989,589
Transfers In from Associates Plan	<u>524,016</u>	<u>419,375</u>
Net Increase after Plan Transfer	18,271,814	8,408,964
Net Assets Available for Benefits:		
Beginning of Year	<u>190,778,101</u>	<u>182,369,137</u>
End of Year	<u>\$ 209,049,915</u>	<u>\$ 190,778,101</u>

See accompanying notes.

## NOTES TO FINANCIAL STATEMENTS

### Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

#### 1 Description of Plan

The following description of the Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan ("Plan") provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

##### *General:*

The Plan, which began December 1, 1968, is a defined contribution plan covering all employees of Calfee, Halter & Griswold LLP ("Company") who meet service, age and classification requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan also includes a profit sharing provision, a cash or deferred arrangement [401(k)], and matching employer contributions, integrated with Social Security.

##### *Eligibility:*

An employee or partner becomes eligible to be a full participant when all of the following requirements are met:

- a. Completion of two years of service with 1,000 or more hours completed in each of the two years;
- b. Attainment of age of twenty-one years;
- c. Not being a leased employee within the meaning of 414(n)(2) of the Internal Revenue Code;
- d. Not being employed as an associate attorney;
- e. Not being employed as a summer associate or an intern;
- f. Not being employed in accordance with an oral or written employment, consulting or other arrangement, the terms and conditions of which preclude a person's participation in the Plan; and
- g. Not being employed by Calfee Strategic Solutions, LLC, a wholly-owned subsidiary of the sponsor.

Eligible persons become participants as of the first day of the calendar quarter coinciding with or next following the date they first satisfy the eligibility requirements.

In addition, an employee or partner may become a "Special 401(k) Contributor" when he or she has met the requirements in (c) through (g) as previously described. A "Special 401(k) Contributor" may participate in the cash or deferred option feature of the Plan but is not entitled to any other contributions under the Plan.

## NOTES TO FINANCIAL STATEMENTS

### Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

#### 1 Description of Plan, Continued

##### *Contributions:*

##### A. Firm Contributions

- (1) Base Contribution - (a) equal to the greater of 7.0% of each full participant's eligible compensation or .5% of each full participant's eligible compensation multiplied by his or her full years of benefit service up to a maximum of twenty-one years of benefit service or (b) for participants who are partners and are age 40 or older, the contribution is equal to 10.5% of eligible compensation.
- (2) Integrated Contribution - equal to 5.7% of each full participant's eligible compensation in excess of the social security taxable wage base.
- (3) Matching Contribution - for non-partner full participants only. The matching contribution is the lesser of 25% of the participant's 401(k) deferral or 1% of eligible compensation.

##### B. Optional 401(k)/Roth Contributions:

Active full participants and Special 401(k) Contributors may direct that a portion of their future compensation not be paid to them, but rather be contributed by the Company to the Plan.

##### C. Voluntary After-Tax Contributions:

Active full participants may also make voluntary contributions not deductible on their Federal income tax returns.

Eligible compensation is subject to the maximum permitted to be considered in determining contributions by Section 401(a)(17) of the Internal Revenue Code. Maximum eligible compensation was \$345,000 and \$330,000 in 2024 and 2023, respectively.

Contributions are subject to limitations imposed by the Internal Revenue Code, as defined in the Plan agreement.

##### *Participants' Account:*

Participants may generally maintain up to seven different types of bookkeeping accounts. Certain accounts are funded by the contributions described above. All accounts include earnings thereon.

- A. Employer Contribution Accounts - includes base contribution and matching contribution.
- B. Integrated Accounts - includes employer integrated contributions.
- C. 401(k) Accounts - employee deferrals under 401(k) provisions.

## NOTES TO FINANCIAL STATEMENTS

### Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

#### 1 Description of Plan, Continued

D. Roth Contribution Accounts - employee Roth deferrals.

E. After Tax Accounts:

1. Pre-87 accounts - contributions made before 1987.

2. Post-86 accounts - contributions made after 1986.

F. Voluntary Deductible Contribution Accounts - contains contributions made before January 1, 1987, under Individual Retirement Account provisions of the Internal Revenue Code. No voluntary deductible contributions have been permitted since then.

#### ***Vesting:***

The amounts credited to all accounts established and held for any employee are fully vested and non-forfeitable at all times.

#### ***Notes Receivable from Participants:***

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loans are repaid over a period not to exceed five years with exceptions for the purchase of a primary residence. Loans are valued at unpaid principal plus accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. Delinquent participant loans are recorded as distributions on the basis of the terms of the Plan agreement.

The loans are secured by the balance in the participant's account and bear interest at a rate of 1% per annum above the Wall Street Journal prime rate of interest at the time the loan is approved. However, if the loan is used to acquire a participant's principal residence, the note may have a term comparable to those in similar transactions involving lending institutions. The amount of any such loan is subject to limitations explained in the Plan. Principal and interest are paid ratably no less frequently than quarterly.

#### ***Payment of Benefits:***

Participants ceasing employment due to retirement, termination, death or disability are entitled to distributions of all amounts credited to their accounts and, in the case of death, any proceeds on life insurance contracts.

## NOTES TO FINANCIAL STATEMENTS

### Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

#### **1 Description of Plan, Continued**

##### *Payment of Benefits, Continued:*

Benefits will normally be paid to terminated full participants and Special 401(k) Contributors in an annuity form of distribution unless they elect an optional form of distribution (a lump sum, installments, 50% joint and survivor, or a combination of these forms of distribution). Spouses of deceased full participants and Special 401(k) Contributors will generally receive their death benefit pursuant to a single life annuity form of distribution unless they elect a lump sum or installment form of distribution. Non-spouse beneficiaries of full participants and Special 401(k) Contributors will generally receive their death benefit pursuant to a lump sum form of distribution unless they elect an installment form of distribution. Benefits are recorded when paid.

##### *Hardship Withdrawals:*

Hardship withdrawals are permitted in accordance with Internal Revenue Service guidelines.

##### *Investment Options:*

Upon enrollment in the Plan, a participant may direct his or her contributions in any of the investment options offered by the Plan. In order to utilize the self-directed option, the participant must have at least \$25,000 in their account.

#### **2 Tax Status**

The Internal Revenue Service (“IRS”) has determined, and informed the Company by letter dated April 25, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the “Code”). The Plan has been amended, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code in all material respects, and taking into account the aforementioned IRS letter as applicable. Therefore, they believe that the Plan was qualified and the related trust was 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 if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 31, 2024, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

#### **3 Summary of Significant Accounting Policies**

##### *Basis of Accounting:*

The Plan's transactions are reported on the accrual basis of accounting.

## NOTES TO FINANCIAL STATEMENTS

### Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

#### **3 Summary of Significant Accounting Policies, Continued**

##### ***Investment Valuation and Income Recognition:***

Investments are stated at fair value.

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

##### ***Use of Estimates:***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

##### ***Administrative Fees:***

Generally, all administrative fees are paid by the plan sponsor except for management fees applicable to self-directed brokerage accounts. The broker or investment advisor for these brokerage accounts have deducted their fees directly from the investments held by them.

##### ***Plan Termination:***

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

##### ***Risks and Uncertainties:***

The Plan's investments include various types of investments with varying degrees of risk such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits.

##### ***Subsequent Events:***

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through October 15, 2025, which is the date the financial statements were available to be issued.

## NOTES TO FINANCIAL STATEMENTS

### Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

#### 4 Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

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

- \* Quoted prices for similar assets or liabilities in active markets;
- \* Quoted prices for identical or similar assets or liabilities in inactive markets;
- \* Inputs other than quoted prices that are observable for the asset or liability;
- \* Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

There have been no changes in the methodologies used at December 31, 2024 and 2023.

#### ***Mutual Funds:***

Valuation of these investments are based on quoted prices in active markets and are classified as a Level 1 in the hierarchy.

#### ***Common Collective Trust Funds:***

The fair value of the common collective trust funds is determined on a daily basis and unit purchases and redemptions are transacted at the current net asset value (“NAV”) and are considered as made immediately after the daily valuation. Subject to certain restrictions, withdrawals from the funds are generally permitted daily. The funds are valued using NAV as a practical expedient. As such, they have not been leveled in the fair value hierarchy table below.

## NOTES TO FINANCIAL STATEMENTS

### Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

#### 4 Fair Value Measurements, Continued

##### *Self-Directed Brokerage Accounts:*

Accounts consist of the following investment holdings:

- Mutual funds, common stock, exchange-traded funds, and certificates of deposit (Level 1) – Valuation of these investments are based on quoted prices in active markets.
- Money market funds (Level 2) – These are not traded on an active market. The values are updated periodically and are, as such, valued on an inactive market.
- U.S. government securities (Level 2) – The majority of these assets are comprised of government-issued bonds which are valued based on the present value of expected future cash flows. While this pricing model is fairly straightforward, there are inherent assumptions in the valuation of these bonds and they are not traded on an active market. As such, there are some unobservable inputs associated with this asset.
- Bonds (Level 2) – The fair value of the bonds is determined through quoted closing market prices from the principal exchanges where the individual securities are traded and, in the absence of quoted market prices, observable market prices for similar securities. Given the valuation methodology of using both observable and unobservable inputs, they are classified in Level 2 of the fair value hierarchy.
- Limited partnerships (Level 3) – Limited partnership interests are valued as of the financial statement date utilizing the allocated aggregate capital account interest that Plan participants held in those limited partnerships at that date. This measure of fair value considers the amount that would be received by the participant if a distribution or liquidation of that partnership interest were to be initiated as of the date of the Plan's financial statements. No formal appraisals are available for those entities. Since this valuation methodology uses significant unobservable inputs to fair value, those assets have been classified in Level 3 of the fair value hierarchy, except for those assets which met the criteria for use of the net asset value ("NAV") as practical expedient, as noted below.

Certain other limited partnerships were valued using NAV as the practical expedient. Most of these limited partnerships report their valuation on a monthly basis. These limited partnerships generally seek to achieve their investment objectives primarily by allocating their assets among investments in both public and private investment vehicles that employ a broad range of investment strategies. Investors in these limited partnerships have redemption rights which contain certain restrictions with respect to rights of withdrawal as specified in their respective partnership agreements. There were no significant unfunded commitments as of the financial statement date.

- Privately-held stock and investments (Level 2 and 3) – The values of some of the privately-held stocks and investments are determined by independent, third-party appraisal. These appraisers use various assumptions and calculations to arrive at a valuation (Level 2).

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

**4 Fair Value Measurements, Continued**

Privately-held stock and investments include common stock and note issuances from those entities that are not subject to an independent, third-party appraisal and are valued at cost, which approximates fair value. There are no observable inputs for privately-held stock (Level 3).

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

<b>Assets at Fair Value as of December 31, 2024</b>				
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Mutual Funds	\$ 88,880,243	\$ -	\$ -	\$ 88,880,243
Self-Directed Brokerage Accounts	<u>71,172,644</u>	<u>11,355,260</u>	<u>8,181,882</u>	<u>90,709,786</u>
Total Assets in the Fair Value Hierarchy	<u>\$160,052,887</u>	<u>\$ 11,355,260</u>	<u>\$ 8,181,882</u>	<u>179,590,029</u>
Investments Measured at Net Asset Value				<u>20,617,743</u>
Investments at Fair Value				<u>\$ 200,207,772</u>
<b>Assets at Fair Value as of December 31, 2023</b>				
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Mutual Funds	\$ 74,399,980	\$ -	\$ -	\$ 74,399,980
Self-Directed Brokerage Accounts	<u>67,016,133</u>	<u>11,488,753</u>	<u>10,054,855</u>	<u>88,559,741</u>
Total Assets in the Fair Value Hierarchy	<u>\$ 141,416,113</u>	<u>\$ 11,488,753</u>	<u>\$ 10,054,855</u>	<u>162,959,721</u>
Investments Measured at Net Asset Value				<u>18,884,443</u>
Investments at Fair Value				<u>\$ 181,844,164</u>

***Changes in Fair Value of Level 3 Assets:***

There were purchases of Level 3 assets totaling \$143,798 and \$824,435 during the years ended December 31, 2024 and 2023, respectively. There were sales of Level 3 assets totaling \$178,203 and \$332,117 during the years ended December 31, 2024 and 2023, respectively.

**5 Party-in-Interest Transactions**

The Plan has arrangements with various service providers and these arrangements qualify as party-in-interest transactions.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	BlackRock LifePath Index 2030 Class K	Registered Investment Company	N/A	\$ 7,383,215
	BlackRock LifePath Index 2035 Class K	Registered Investment Company	N/A	1,163,808
	BlackRock LifePath Index 2040 Class K	Registered Investment Company	N/A	5,005,071
	BlackRock LifePath Index 2045 Class K	Registered Investment Company	N/A	1,850,739
	BlackRock LifePath Index 2050 Class K	Registered Investment Company	N/A	1,779,152
	BlackRock LifePath Index 2055 Class K	Registered Investment Company	N/A	728,699
	BlackRock LifePath Index 2060 Class K	Registered Investment Company	N/A	148,011
	BlackRock LifePath Index Retirement Class K	Registered Investment Company	N/A	7,012,690
	Carillon Eagle Mid-Cap Growth Fund R6	Registered Investment Company	N/A	2,567,319
	Prudential Total Return Bond R6	Registered Investment Company	N/A	5,429,752
	T. Rowe Price Mid-Cap Value I	Registered Investment Company	N/A	3,314,828
	Vanguard Extended Market Index Adm	Registered Investment Company	N/A	5,064,707
	Vanguard Total Intl IX Adm	Registered Investment Company	N/A	1,502,317
	Vanguard Total Bond Mkt I Adm	Registered Investment Company	N/A	2,017,991
	BlackRock LifePath Index 2065 K	Registered Investment Company	N/A	1,287
	JP Morgan US Small Company Fund	Registered Investment Company	N/A	4,199,397
	Vanguard Institutional Index	Registered Investment Company	N/A	24,097,293
	JPMorgan Large Cap Growth	Registered Investment Company	N/A	15,613,967
	<b>Total Registered Investment Companies</b>			<b>88,880,243</b>
	Putnam Stable Value Fund	Common Collective Trust	N/A	8,714,569
	MFS Large Cap Value CIT Class CT	Common Collective Trust	N/A	3,154,084
	Great Gray Trust EuroPacific Growth Class CT	Common Collective Trust	N/A	5,379,805
	<b>Total Common Collective Trust</b>			<b>17,248,458</b>

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

December 31, 2024

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	4209 Euclid Investment, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	51,463
	AB Financial Services Opportunities Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	686,145
	AB Global Research Insights Series	Participant Brokerage Accounts - Limited partnerships	N/A	331,666
	Alliance Bernstein Multi Manager Fund	Participant Brokerage Accounts - Limited partnerships	N/A	952,048
	Alliance Bernstein Securitized Assets Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	311,847
	Alliancebernstein Collective Invt Tr Brnstin Gbl Lw Vol P	Participant Brokerage Accounts - Limited partnerships	N/A	162,493
	AllianceBernstein Holding LP	Participant Brokerage Accounts - Limited partnerships	N/A	14,836
	Atlas Alt Kepos ALPha Fund Ltd Series B	Participant Brokerage Accounts - Limited partnerships	N/A	282,595
	Atlas Alternative Investment LLC Quantitative Tactical Aggressive Fund Ltd	Participant Brokerage Accounts - Limited partnerships	N/A	620,756
	BayPine Capital Partners I-B LP	Participant Brokerage Accounts - Limited partnerships	N/A	113,808
	Burdette Asset Management Ls Fund II L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	228,532
	Capital Works Fund IV LP	Participant Brokerage Accounts - Limited partnerships	N/A	202,543
	Cf Special Situation Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	1,288,336
	Citymark Capital U.S. Apartment Fund II L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	8,670
	Citymark Capital U.S. Apartment Fund III L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	23,751
	Compass Diversified Holdings	Participant Brokerage Accounts - Limited partnerships	N/A	4,616
	Cuyahoga Capital Partners IV LP	Participant Brokerage Accounts - Limited partnerships	N/A	23,802
	DCP Fund II LLC	Participant Brokerage Accounts - Limited partnerships	N/A	2,346
	DCP Fund III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	32,867
	Delta Nu II LPus	Participant Brokerage Accounts - Limited partnerships	N/A	29,447
	Dig Dev Vermilion Land LLC	Participant Brokerage Accounts - Limited partnerships	N/A	73,518
	EC Phase 2 Investment, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	16,547
	Evolution Investments III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	91,109
	Heat Seal LLC	Participant Brokerage Accounts - Limited partnerships	N/A	208,494
	HSI Holdings I Inc Class A	Participant Brokerage Accounts - Limited partnerships	N/A	598,413

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Hsi Holdings I Inc Class B	Participant Brokerage Accounts - Limited partnerships	N/A	672,295
	KKR & Co Inc Cl A	Participant Brokerage Accounts - Limited partnerships	N/A	20,707
	MCM Capital Partners III LP	Participant Brokerage Accounts - Limited partnerships	N/A	141,631
	MCM Capital Partners IV, LP	Participant Brokerage Accounts - Limited partnerships	N/A	72,336
	North Beach Holdings LFG LLC	Participant Brokerage Accounts - Limited partnerships	N/A	349,874
	North Coast Angel Fund III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	31,560
	North Coast Angel Fund LLC	Participant Brokerage Accounts - Limited partnerships	N/A	6,386
	Oxer Mezzanine Fund III LP	Participant Brokerage Accounts - Limited partnerships	N/A	207,360
	PA Secondary Fund VI LP	Participant Brokerage Accounts - Limited partnerships	N/A	368,993
	Palmetto Properties, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	27,654
	Rose VMS LLC Class B Units	Participant Brokerage Accounts - Limited partnerships	N/A	66,014
	SaaS Capital Fund IV	Participant Brokerage Accounts - Limited partnerships	N/A	138,868
	Signet CU Equity, LLC-New Investment	Participant Brokerage Accounts - Limited partnerships	N/A	49,941
	Signum LLC	Participant Brokerage Accounts - Limited partnerships	N/A	182,523
	StyleCraft Consumer Holdings LLC	Participant Brokerage Accounts - Limited partnerships	N/A	500,000
	Suburban Propane L P	Participant Brokerage Accounts - Limited partnerships	N/A	3,440
	Tcm Atria LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	169,622
	Tcm Capital Plaza LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	158,161
	Tcm Maryville LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	245,632
	Thermedx LLC Subordinated Convertible Debt 1St Qtr 2014 Bridge Offering	Participant Brokerage Accounts - Limited partnerships	N/A	1
	Thermedx Subordinated Convertible Debt \$50000	Participant Brokerage Accounts - Limited partnerships	N/A	1
	Triskelion Fund I LLC	Participant Brokerage Accounts - Limited partnerships	N/A	79,759
	VA Land	Participant Brokerage Accounts - Limited partnerships	N/A	34,485
	VCM A2 Investors LLC	Participant Brokerage Accounts - Limited partnerships	N/A	769,094
	VCM ACP Investors LLC (fka VCM A3)	Participant Brokerage Accounts - Limited partnerships	N/A	182,362

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR  
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302  
Plan Number 001

December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	VCM Evolution II Axiom	Participant Brokerage Accounts - Limited partnerships	N/A	513
	VCM KCP V - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	136,391
	VCM KCP V-A - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	139,766
	VCM LP Mcm Capital Partners II	Participant Brokerage Accounts - Limited partnerships	N/A	372
	VCM LP Ohio Innovations Fund I	Participant Brokerage Accounts - Limited partnerships	N/A	30
	VCM MCM4 Investors, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	126,574
	VCM Silca Investors LLC	Participant Brokerage Accounts - Limited partnerships	N/A	400,000
	VCM PSP I	Participant Brokerage Accounts - Limited partnerships	N/A	20,909
	Zinkan Investment Company LLC	Participant Brokerage Accounts - Limited partnerships	N/A	23,000
	<b>Total Participant Brokerage Accounts - Limited partnerships</b>			<b>11,686,902</b>
*	Participant Brokerage Accounts - Other	Participant Brokerage Accounts	N/A	82,392,169
	<b>Total Investments</b>			<b>200,207,772</b>
*	Participant loans	Notes Receivable (4.25% to 9.50%)	N/A	439,176
				<b>\$ 200,646,948</b>
*	Party-in-interest to the Plan.			

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

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December 31, 2024

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	BlackRock LifePath Index 2040 Class K	Registered Investment Company	N/A	5,005,071
	BlackRock LifePath Index 2045 Class K	Registered Investment Company	N/A	1,850,739
	BlackRock LifePath Index 2050 Class K	Registered Investment Company	N/A	1,779,152
	BlackRock LifePath Index 2055 Class K	Registered Investment Company	N/A	728,699
	BlackRock LifePath Index 2060 Class K	Registered Investment Company	N/A	148,011
	BlackRock LifePath Index Retirement Class K	Registered Investment Company	N/A	7,012,690
	Carillon Eagle Mid-Cap Growth Fund R6	Registered Investment Company	N/A	2,567,319
	Prudential Total Return Bond R6	Registered Investment Company	N/A	5,429,752
	T. Rowe Price Mid-Cap Value I	Registered Investment Company	N/A	3,314,828
	Vanguard Extended Market Index Adm	Registered Investment Company	N/A	5,064,707
	Vanguard Total Intl IX Adm	Registered Investment Company	N/A	1,502,317
	Vanguard Total Bond Mkt I Adm	Registered Investment Company	N/A	2,017,991
	BlackRock LifePath Index 2065 K	Registered Investment Company	N/A	1,287
	JP Morgan US Small Company Fund	Registered Investment Company	N/A	4,199,397
	Vanguard Institutional Index	Registered Investment Company	N/A	24,097,293
	JPMorgan Large Cap Growth	Registered Investment Company	N/A	15,613,967
	<b>Total Registered Investment Companies</b>			<b>88,880,243</b>
	Putnam Stable Value Fund	Common Collective Trust	N/A	8,714,569
	MFS Large Cap Value CIT Class CT	Common Collective Trust	N/A	3,154,084
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	AB Global Research Insights Series	Participant Brokerage Accounts - Limited partnerships	N/A	331,666
	Alliance Bernstein Multi Manager Fund	Participant Brokerage Accounts - Limited partnerships	N/A	952,048
	Alliance Bernstein Securitized Assets Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	311,847
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	AllianceBernstein Holding LP	Participant Brokerage Accounts - Limited partnerships	N/A	14,836
	Atlas Alt Kepos ALPha Fund Ltd Series B	Participant Brokerage Accounts - Limited partnerships	N/A	282,595
	Atlas Alternative Investment LLC Quantitative Tactical Aggressive Fund Ltd	Participant Brokerage Accounts - Limited partnerships	N/A	620,756
	BayPine Capital Partners I-B LP	Participant Brokerage Accounts - Limited partnerships	N/A	113,808
	Burdette Asset Management Ls Fund II L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	228,532
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	Citymark Capital U.S. Apartment Fund III L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	23,751
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December 31, 2024

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	Rose VMS LLC Class B Units	Participant Brokerage Accounts - Limited partnerships	N/A	66,014
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	Signet CU Equity, LLC-New Investment	Participant Brokerage Accounts - Limited partnerships	N/A	49,941
	Signum LLC	Participant Brokerage Accounts - Limited partnerships	N/A	182,523
	StyleCraft Consumer Holdings LLC	Participant Brokerage Accounts - Limited partnerships	N/A	500,000
	Suburban Propane L P	Participant Brokerage Accounts - Limited partnerships	N/A	3,440
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	Tcm Capital Plaza LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	158,161
	Tcm Maryville LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	245,632
	Thermedx LLC Subordinated Convertible Debt 1St Qtr 2014 Bridge Offering	Participant Brokerage Accounts - Limited partnerships	N/A	1
	Thermedx Subordinated Convertible Debt \$50000	Participant Brokerage Accounts - Limited partnerships	N/A	1
	Triskelion Fund I LLC	Participant Brokerage Accounts - Limited partnerships	N/A	79,759
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	VCM A2 Investors LLC	Participant Brokerage Accounts - Limited partnerships	N/A	769,094
	VCM ACP Investors LLC (fka VCM A3)	Participant Brokerage Accounts - Limited partnerships	N/A	182,362

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	VCM KCP V - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	136,391
	VCM KCP V-A - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	139,766
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	VCM LP Ohio Innovations Fund I	Participant Brokerage Accounts - Limited partnerships	N/A	30
	VCM MCM4 Investors, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	126,574
	VCM Silca Investors LLC	Participant Brokerage Accounts - Limited partnerships	N/A	400,000
	VCM PSP I	Participant Brokerage Accounts - Limited partnerships	N/A	20,909
	Zinkan Investment Company LLC	Participant Brokerage Accounts - Limited partnerships	N/A	23,000
	<b>Total Participant Brokerage Accounts - Limited partnerships</b>			<b>11,686,902</b>
*	Participant Brokerage Accounts - Other	Participant Brokerage Accounts	N/A	82,392,169
	<b>Total Investments</b>			<b>200,207,772</b>
*	Participant loans	Notes Receivable (4.25% to 9.50%)	N/A	439,176
				<b>\$ 200,646,948</b>
*	Party-in-interest to the Plan.			

**Form 5500**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Annual Return/Report of Employee Benefit Plan**

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

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

OMB Nos. 1210 - 0110  
1210 - 0089

**2024**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

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

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

**Part II Basic Plan Information** - enter all requested information

<b>1a</b> Name of plan <b>CALFEE, HALTER &amp; GRISWOLD LLP PROFIT SHARING TRUST AND PLAN</b>		<b>1b</b> Three-digit plan number (PN) ▶ <b>001</b>
		<b>1c</b> Effective date of plan <b>12/01/1968</b>
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <b>CALFEE HALTER &amp; GRISWOLD, LLP</b>  <b>1405 EAST SIXTH STREET</b>  <b>CLEVELAND OH 44114</b>		<b>2b</b> Employer Identification Number (EIN) <b>34-0732302</b>
		<b>2c</b> Plan Sponsor's telephone number <b>216-622-8200</b>
		<b>2d</b> Business code (see instructions) <b>541110</b>

**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.

<b>SIGN HERE</b>	<i>Calfee Halter &amp; Griswold LLP</i> <i>By: Robert A. Miller, Partner</i>	<b>10/15/2025</b>	<b>ROBERT A. MILLER</b>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<i>Calfee Halter &amp; Griswold LLP</i> <i>By: Robert A. Miller, Partner</i>	<b>10/15/2025</b>	<b>ROBERT A. MILLER</b>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2024)  
v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number  <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
--	--

<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
--	-----------------------------------

<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	349
<b>6</b> 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).		
<b>a (1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	215
<b>a (2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	220
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b>	3
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	127
<b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c .....	<b>6d</b>	350
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....	<b>6e</b>	5
<b>f</b> Total. Add lines 6d and 6e .....	<b>6f</b>	355
<b>g (1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>	312
<b>(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>	337
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>6h</b>	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_