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| <div>Form 5500-SF</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Short Form Annual Return/Report of Small Employee<br/>Benefit Plan</div> <div>This form is required to be filed under sections 104 and 4065 of the Employee Retirement<br/>Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal<br/>Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2025</div> <div>This Form is Open to<br/>Public Inspection</div> |
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| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                     |
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025 |                                                                                                                                                                                                                                                                                                                                              |
| A                                                                                          | This return/report is for: <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.) |
| B                                                                                          | This return/report is <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                     |
| C                                                                                          | Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)                                                                                                                   |
| D                                                                                          | If the plan is a collectively-bargained plan, check here ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                          |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶ <input type="checkbox"/>                                                                                                                                                                                                                           |

|         |                                                                                                                                                                                                                                                                                                                                                         |                                                    |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                                                  |                                                    |
| 1a      | Name of plan<br>MANATT PHELPS & PHILLIPS, LLP CASH BALANCE PLAN                                                                                                                                                                                                                                                                                         | 1b Three-digit plan number (PN) ▶ 003              |
|         |                                                                                                                                                                                                                                                                                                                                                         | 1c Effective date of plan 01/01/2012               |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>MANATT PHELPS & PHILLIPS, LLP<br><br>2049 CENTURY PARK EAST, SUITE 1700<br>LOS ANGELES, CA 90067 | 2b Employer Identification Number (EIN) 95-2375841 |
|         |                                                                                                                                                                                                                                                                                                                                                         | 2c Sponsor's telephone number 310-312-4000         |
|         |                                                                                                                                                                                                                                                                                                                                                         | 2d Business code (see instructions) 541110         |
| 3a      | Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.                                                                                                                                                                                                                                                         | 3b Administrator's EIN                             |
|         |                                                                                                                                                                                                                                                                                                                                                         | 3c Administrator's telephone number                |
| 4       | If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.<br>a Sponsor's name<br>c Plan Name                                                                                         | 4b EIN                                             |
|         |                                                                                                                                                                                                                                                                                                                                                         | 4d PN                                              |
| 5a      | Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                          | 5a 92                                              |
| b       | Total number of participants at the end of the plan year                                                                                                                                                                                                                                                                                                | 5b 88                                              |
| c(1)    | Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)                                                                                                                                                                                                                  | 5c(1)                                              |
| c(2)    | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)                                                                                                                                                                                                                        | 5c(2)                                              |
| d(1)    | Total number of active participants at the beginning of the plan year                                                                                                                                                                                                                                                                                   | 5d(1) 91                                           |
| d(2)    | Total number of active participants at the end of the plan year                                                                                                                                                                                                                                                                                         | 5d(2) 88                                           |
| e       | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested                                                                                                                                                                                                                             | 5e 0                                               |

**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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

|              |                                                   |            |                                                              |
|--------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| SIGN<br>HERE | Filed with authorized/valid electronic signature. | 07/08/2026 | SANDRA MOSTERT                                               |
|              | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE |                                                   |            |                                                              |
|              | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ..... ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 573167. (See instructions.)

**Part III Financial Information**

| <b>7</b> Plan Assets and Liabilities                                                                 |              | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
|------------------------------------------------------------------------------------------------------|--------------|------------------------------|------------------------|
| <b>a</b> Total plan assets .....                                                                     | <b>7a</b>    | 55324427                     | 57849386               |
| <b>b</b> Total plan liabilities .....                                                                | <b>7b</b>    |                              |                        |
| <b>c</b> Net plan assets (subtract line 7b from line 7a) .....                                       | <b>7c</b>    | 55324427                     | 57849386               |
| <b>8</b> Income, Expenses, and Transfers for this Plan Year                                          |              | <b>(a) Amount</b>            | <b>(b) Total</b>       |
| <b>a</b> Contributions received or receivable from:                                                  |              |                              |                        |
| <b>(1)</b> Employers .....                                                                           | <b>8a(1)</b> | 4237500                      |                        |
| <b>(2)</b> Participants .....                                                                        | <b>8a(2)</b> |                              |                        |
| <b>(3)</b> Others (including rollovers) .....                                                        | <b>8a(3)</b> |                              |                        |
| <b>b</b> Other income (loss) .....                                                                   | <b>8b</b>    | 7280278                      |                        |
| <b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                  | <b>8c</b>    |                              | 11517778               |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) ..... | <b>8d</b>    | 8964863                      |                        |
| <b>e</b> Certain deemed and/or corrective distributions (see instructions) .                         | <b>8e</b>    |                              |                        |
| <b>f</b> Administrative service providers (salaries, fees, commissions) .....                        | <b>8f</b>    |                              |                        |
| <b>g</b> Other expenses .....                                                                        | <b>8g</b>    | 27956                        |                        |
| <b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....                                         | <b>8h</b>    |                              | 8992819                |
| <b>i</b> Net income (loss) (subtract line 8h from line 8c) .....                                     | <b>8i</b>    |                              | 2524959                |
| <b>j</b> Transfers to (from) the plan (see instructions) .....                                       | <b>8j</b>    |                              |                        |

**Part IV Plan Characteristic Codes**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
1C 3B
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

| <b>10</b> During the plan year:                                                                                                                                                                                                                                                                 |            | <b>Yes</b>                          | <b>No</b>                           | <b>Amount</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|-------------------------------------|---------------|
| <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) ..... | <b>10a</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....                                                                                                                                                            | <b>10b</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>c</b> Was the plan covered by a fidelity bond? .....                                                                                                                                                                                                                                         | <b>10c</b> | <input checked="" type="checkbox"/> |                                     | 10000000      |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                         | <b>10d</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....                                                       | <b>10e</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                              | <b>10f</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....                                                                                                                                                                                                | <b>10g</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                    | <b>10h</b> |                                     |                                     |               |
| <b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....                                                                                                             | <b>10i</b> |                                     |                                     |               |

|                                                                                                                                                                                                                                                                                                                                       |                                                  |                                                                                       |                                                                     |
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| <b>Part VI</b>                                                                                                                                                                                                                                                                                                                        | <b>Pension Funding Compliance</b>                |                                                                                       |                                                                     |
| <b>11</b> Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.....                                                    |                                                  |                                                                                       | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>a</b> Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40.....                                                                                                                                                                                                                      |                                                  | <b>11a</b>                                                                            | 0                                                                   |
| <b>b</b> <b>PBGC missed contribution reporting requirements.</b> If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:                                                                  |                                                  |                                                                                       |                                                                     |
| <input type="checkbox"/> Yes.                                                                                                                                                                                                                                                                                                         |                                                  |                                                                                       |                                                                     |
| <input type="checkbox"/> 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.                                                                                                                       |                                                  |                                                                                       |                                                                     |
| <input type="checkbox"/> 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.                                                                                |                                                  |                                                                                       |                                                                     |
| <input type="checkbox"/> No. Other. Provide explanation _____                                                                                                                                                                                                                                                                         |                                                  |                                                                                       |                                                                     |
| <b>12</b> Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....<br>(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above. |                                                  |                                                                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| <b>a</b> 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 letter ruling granting the waiver. .... Month _____ Day _____ Year _____                                                                                                      |                                                  |                                                                                       |                                                                     |
| <b>If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.</b>                                                                                                                                                                                                                        |                                                  |                                                                                       |                                                                     |
| <b>b</b> Enter the minimum required contribution for this plan year .....                                                                                                                                                                                                                                                             |                                                  | <b>12b</b>                                                                            |                                                                     |
| <b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                            |                                                  | <b>12c</b>                                                                            |                                                                     |
| <b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) .....                                                                                                                                                                                    |                                                  | <b>12d</b>                                                                            |                                                                     |
| <b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline?.....                                                                                                                                                                                                                                    |                                                  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |                                                                     |
| <b>Part VII</b>                                                                                                                                                                                                                                                                                                                       | <b>Plan Terminations and Transfers of Assets</b> |                                                                                       |                                                                     |
| <b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....                                                                                                                                                                                                                                                |                                                  |                                                                                       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>a</b> If "Yes," enter the amount of any plan assets that reverted to the employer this year.....                                                                                                                                                                                                                                   |                                                  | <b>13a</b>                                                                            |                                                                     |
| <b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                                                          |                                                  |                                                                                       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> 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>13c(1)</b> Name of plan(s):                                                                                                                                                                                                                                                                                                        |                                                  | <b>13c(2)</b> EIN(s)                                                                  | <b>13c(3)</b> PN(s)                                                 |
|                                                                                                                                                                                                                                                                                                                                       |                                                  |                                                                                       |                                                                     |
| <b>Part VIII</b>                                                                                                                                                                                                                                                                                                                      | <b>IRS Compliance Questions</b>                  |                                                                                       |                                                                     |
| <b>14a</b> 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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                                               |                                                  |                                                                                       |                                                                     |
| <b>14b</b> 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).                                               |                                                  |                                                                                       |                                                                     |
| <input type="checkbox"/> Design-based safe harbor method                                                                                                                                                                                                                                                                              |                                                  |                                                                                       |                                                                     |
| <input type="checkbox"/> "Prior year" ADP test                                                                                                                                                                                                                                                                                        |                                                  |                                                                                       |                                                                     |
| <input type="checkbox"/> "Current year" ADP test                                                                                                                                                                                                                                                                                      |                                                  |                                                                                       |                                                                     |
| <input checked="" type="checkbox"/> N/A                                                                                                                                                                                                                                                                                               |                                                  |                                                                                       |                                                                     |
| <b>15</b> 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 _____.                                                                                                         |                                                  |                                                                                       |                                                                     |

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                   |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2025</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                                                                    |                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025                                         |                                                                                                                                                  |
| ▶ Round off amounts to nearest dollar.                                                                                             |                                                                                                                                                  |
| ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.            |                                                                                                                                                  |
| A Name of plan<br>MANATT PHELPS & PHILLIPS, LLP CASH BALANCE PLAN                                                                  | B Three-digit plan number (PN) ▶ 003                                                                                                             |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>MANATT PHELPS & PHILLIPS, LLP                                 | D Employer Identification Number (EIN)<br>95-2375841                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|        |                                                                                                                                                                                                  |                            |                           |                          |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I | Basic Information                                                                                                                                                                                |                            |                           |                          |
| 1      | Enter the valuation date: Month 12 Day 31 Year 2025                                                                                                                                              |                            |                           |                          |
| 2      | Assets:                                                                                                                                                                                          |                            |                           |                          |
| a      | Market value                                                                                                                                                                                     | 2a                         | 53611306                  |                          |
| b      | Actuarial value                                                                                                                                                                                  | 2b                         | 53611306                  |                          |
| 3      | Funding target/participant count breakdown                                                                                                                                                       | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a      | For retired participants and beneficiaries receiving payment                                                                                                                                     | 0                          | 0                         | 0                        |
| b      | For terminated vested participants                                                                                                                                                               | 0                          | 0                         | 0                        |
| c      | For active participants                                                                                                                                                                          | 88                         | 47632846                  | 47632846                 |
| d      | Total                                                                                                                                                                                            | 88                         | 47632846                  | 47632846                 |
| 4      | If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                          |                            |                           |                          |
| a      | Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | 4a                         |                           |                          |
| b      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | 4b                         |                           |                          |
| 5      | Effective interest rate                                                                                                                                                                          | 5                          | 5.12 %                    |                          |
| 6      | Target normal cost                                                                                                                                                                               |                            |                           |                          |
| a      | Present value of current plan year accruals                                                                                                                                                      | 6a                         | 3347105                   |                          |
| b      | Expected plan-related expenses                                                                                                                                                                   | 6b                         | 27956                     |                          |
| c      | Target normal cost                                                                                                                                                                               | 6c                         | 3375061                   |                          |

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

|                          |                                                                                                                                                                                                                                                                         |                                                                                                                                                                              |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>SIGN<br/>HERE</div> | <div>Signature of actuary</div> <div>ABBY BEYER, ASA, EA</div> <div>Type or print name of actuary</div> <div>OCTOBER THREE CONSULTING LLC</div> <div>Firm name</div> <div>233 S. WACKER DRIVE<br/>SUITE 8350<br/>CHICAGO, IL 60606</div> <div>Address of the firm</div> | <div>07/06/2026</div> <div>Date</div> <div>26-07573</div> <div>Most recent enrollment number</div> <div>415-671-8868</div> <div>Telephone number (including area code)</div> |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 127529                 |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 127529                 |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>17.14</u> % .....                                                                                | 0                     | 21858                  |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 4297358                |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.15</u> % ..... |                       | 0                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 4297358                |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 149387                 |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 112.22 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 113.41 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 108.49 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 12/30/2025               | 4237500                           | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ►</b>          |                                   |                                 | <b>18(b)</b>             | 4237500                           | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |         |
|-------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                    | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 4238080 |

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
|                                                            |         |         |         |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost****21** Discount rate:**a** Segment rates:1st segment:  
4.75 %2nd segment:  
5.26 %3rd segment:  
5.70 %☐ N/A, full yield curve used**b** Applicable month (enter code) .....**21b**

0

**22** Weighted average retirement age .....**22**

65

**23** Mortality table(s) (see instructions)

Prescribed - combined



Prescribed - separate



Substitute

**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**26** Demographic and benefit information**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... ☒ Yes ☐ No**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years .....**28**

0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....**29**

0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....**30**

0

**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c) .....**31a**

3375061

**b** Excess assets, if applicable, but not greater than line 31a .....**31b**

3375061

**32** Amortization installments:**a** Net shortfall amortization installment .....

0

0

**b** Waiver amortization installment .....

0

0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount .....**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....**34**

0

Carryover balance

Prefunding balance

Total balance

**35** Balances elected for use to offset funding requirement .....

0

0

0

**36** Additional cash requirement (line 34 minus line 35) .....**36**

0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....**37**

4238080

**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) .....**38a**

4238080

**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....**38b**

0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....**39**

0

**40** Unpaid minimum required contributions for all years .....**40**

0

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

# Manatt, Phelps & Phillips, LLP Cash Balance Plan

EIN / PN 95-2375841 / 003

## Schedule SB, Line 26a – Schedule of Active Participant Data

---

| Attained<br>age | Completed years of credited service as of December 31, 2024 |           |           |             |             |             |             |             |             |              | Total |
|-----------------|-------------------------------------------------------------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------|
|                 | Under<br>1                                                  | 1 to<br>4 | 5 to<br>9 | 10 to<br>14 | 15 to<br>19 | 20 to<br>24 | 25 to<br>29 | 30 to<br>34 | 35 to<br>39 | 40 &<br>over |       |
| Under 25        | -                                                           | -         | -         | -           | -           | -           | -           | -           | -           | -            | -     |
| 25 to 29        | -                                                           | -         | -         | -           | -           | -           | -           | -           | -           | -            | -     |
| 30 to 34        | -                                                           | -         | -         | -           | -           | -           | -           | -           | -           | -            | -     |
| 35 to 39        | -                                                           | 3         | -         | -           | -           | -           | -           | -           | -           | -            | 3     |
| 40 to 44        | -                                                           | 7         | -         | -           | -           | -           | -           | -           | -           | -            | 7     |
| 45 to 49        | -                                                           | 9         | 3         | 1           | -           | -           | -           | -           | -           | -            | 13    |
| 50 to 54        | -                                                           | 6         | 4         | 1           | -           | -           | -           | -           | -           | -            | 11    |
| 55 to 59        | -                                                           | 6         | 5         | 7           | -           | -           | -           | -           | -           | -            | 18    |
| 60 to 64        | -                                                           | 1         | 1         | 9           | -           | -           | -           | -           | -           | -            | 11    |
| 65 to 69        | -                                                           | 3         | 2         | 8           | -           | -           | -           | -           | -           | -            | 13    |
| 70 & over       | -                                                           | 1         | 1         | 10          | -           | -           | -           | -           | -           | -            | 12    |
| Total           | -                                                           | 36        | 16        | 36          | -           | -           | -           | -           | -           | -            | 88    |

# Manatt, Phelps & Phillips, LLP Cash Balance Plan

EIN / PN 95-2375841 / 003

## Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

### Actuarial Assumptions and Methods

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#### Plan Sponsor Elections

Yield curve election: The plan sponsor did not elect to use the full yield curve under IRC section 430(h)(2)(D)(ii).

Applicable month: The plan sponsor elected to base the segment rates on the rates published in the month containing the valuation date.

#### Economic Assumptions

|                                          | Funding Target        |                          | PBGC<br>Funding<br>Target |
|------------------------------------------|-----------------------|--------------------------|---------------------------|
|                                          | with<br>stabilization | without<br>stabilization |                           |
| First segment rate (years 0 to 4):       | 4.75%                 | 4.61%                    | 4.65%                     |
| Second segment rate (years 5 to 19):     | 5.26%                 | 5.26%                    | 5.28%                     |
| Third segment rate (years 20 and after): | 5.70%                 | 5.70%                    | 5.63%                     |
| Effective interest rate (current year):  | 5.12%                 | 5.08%                    | N/A                       |

Interest crediting rate: 2.10%

*The interest rates listed above are compounded annually.*

*The cash balance interest crediting rate is equal to the rate of return on plan assets, subject to a cumulative minimum interest crediting rate. Accordingly, the assets needed to provide future cash balance benefits are independent of interest rates and only dependent on the plan's asset allocation to the extent that the cumulative minimum interest crediting rate affects the cash balance accounts. This plan provision is difficult to measure using traditional deterministic valuation procedures. To account for this plan provision, the interest crediting rate was selected from a reasonable range based on the plan's asset allocation that, when combined with the segment interest rates, produced a funding target that was as close as possible to the economic value of the cash balance accounts.*

#### Models

An Excel-based model was used to calculate the valuation liabilities and results. This model was developed by October Three LLC actuarial leadership and is periodically reviewed and updated as needed. The calculations are based on inputs from the user for data, assumptions, methods and plan provisions. The model calculates the liabilities and results based on these inputs following actuarial standards.

Demographic Assumptions

**RETIREMENT**

All participants are assumed to retire according to the following schedule, but no earlier than one year from the valuation date of December 31, 2025:

| Assumed retirement age | Percent assumed to retire |
|------------------------|---------------------------|
| 65                     | 100.00%                   |

**WEIGHTED AVERAGE RETIREMENT AGE**

The weighted average retirement age for the population during the current year, rounded to the nearest whole number, is 65.

**WITHDRAWAL AND DISABILITY**

None.

**RATIONALE FOR RETIREMENT AGE, WITHDRAWAL AND DISABILITY ASSUMPTIONS**

The economic value of the cash balance benefits is not materially affected by the timing of benefit commencement. Therefore, no preretirement withdrawal or disability is assumed, and all participants are assumed to retire according to the schedule above.

**MORTALITY AND MORTALITY IMPROVEMENT**

For funding, no preretirement mortality is assumed. The postretirement funding mortality follows the IRS 2025 Static Mortality Table, as prescribed by Treasury regulation section 1.430(h)(3)-1.

Other Assumptions

**FORM OF PAYMENT**

Based on the experience of the plan and future expectations, all participants are assumed to elect a lump sum form of payment.

# Manatt, Phelps & Phillips, LLP Cash Balance Plan

EIN / PN 95-2375841 / 003

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

## Actuarial Assumptions and Methods

---

### EXPENSES

Expenses were \$27,956 for 2025. In accordance with our understanding of the available guidance, the expense assumption reflects administrative expenses and does not include investment-related expenses or any other non-administrative expense.

### Changes from Prior Year and Rationale for Changes

The assumed retirement age was changed from age 62 to age 65 to better reflect actual and expected experience of the plan.

### GAIN / LOSS ANALYSIS

In our judgment, a gain/loss analysis is not appropriate for assessing the reasonableness of the assumptions.

### Actuarial Methods

### VALUATION DATE

The valuation date is December 31, 2025.

### ACTUARIAL VALUE OF ASSETS

The actuarial value of assets is equal to the market value of assets.

### MINIMUM FUNDING METHOD

The funding target and target normal cost for minimum funding calculations are determined using the traditional unit credit cost method as prescribed by Treasury regulation section 1.430(d)-1. The liability under the unit credit cost method is the value of the accrued pension benefit using service and pay as of the valuation date. The sum of the present value of the accrued benefits for all participants is the ERISA funding target. The normal cost is the present value of the benefits earned during the year. The target normal cost is the sum of the normal costs for all participants and the assumed administrative expenses.

### Changes in Method from Prior Year and Rationale for Changes

None.

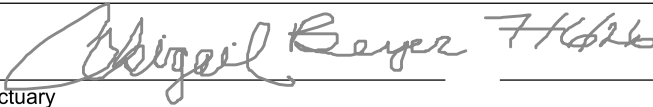
|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                               |                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information<br/><br/>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br/><br/>▶ File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110<br/><br/>2025<br/><br/>This Form is Open to Public Inspection</div> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

|                                                                                                                                    |                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025                                         |                                                                                                                                                  |
| ▶ Round off amounts to nearest dollar.                                                                                             |                                                                                                                                                  |
| ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.            |                                                                                                                                                  |
| A Name of plan<br>Manatt, Phelps & Phillips, LLP Cash Balance Plan                                                                 | B Three-digit plan number (PN) ▶ 003                                                                                                             |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>Manatt, Phelps & Phillips, LLP                                | D Employer Identification Number (EIN)<br>95-2375841                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|                                                                                                                                                                                                    |                            |                           |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I Basic Information                                                                                                                                                                           |                            |                           |                          |
| 1 Enter the valuation date: Month 12 Day 31 Year 2025                                                                                                                                              |                            |                           |                          |
| 2 Assets:                                                                                                                                                                                          |                            |                           |                          |
| a Market value                                                                                                                                                                                     | 2a                         | 53,611,306                |                          |
| b Actuarial value                                                                                                                                                                                  | 2b                         | 53,611,306                |                          |
| 3 Funding target/participant count breakdown                                                                                                                                                       | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment                                                                                                                                     | 0                          | 0                         | 0                        |
| b For terminated vested participants                                                                                                                                                               | 0                          | 0                         | 0                        |
| c For active participants                                                                                                                                                                          | 88                         | 47,632,846                | 47,632,846               |
| d Total                                                                                                                                                                                            | 88                         | 47,632,846                | 47,632,846               |
| 4 If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                          |                            |                           |                          |
| a Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | 4a                         |                           |                          |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | 4b                         |                           |                          |
| 5 Effective interest rate                                                                                                                                                                          | 5                          | 5.12%                     |                          |
| 6 Target normal cost                                                                                                                                                                               |                            |                           |                          |
| a Present value of current plan year accruals                                                                                                                                                      | 6a                         | 3,347,105                 |                          |
| b Expected plan-related expenses                                                                                                                                                                   | 6b                         | 27,956                    |                          |
| c Target normal cost                                                                                                                                                                               | 6c                         | 3,375,061                 |                          |

Statement by Enrolled Actuary

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

|                                                                              |                                                                                                                          |                                                        |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| <div>SIGN HERE</div>                                                         | <div><br/>Signature of actuary</div> | <div>Date<br/>2607573</div>                            |
| Abby Beyer, ASA, EA<br>Type or print name of actuary                         |                                                                                                                          | Most recent enrollment number                          |
| October Three Consulting LLC<br>Firm name                                    |                                                                                                                          | 415-671-8868<br>Telephone number (including area code) |
| 233 S. Wacker Drive<br>Suite 8350<br>Chicago IL 60606<br>Address of the firm |                                                                                                                          |                                                        |

## Part II Beginning of Year Carryover and Prefunding Balances

|             |                                                                                                                                                          | (a) Carryover balance | (b) Prefunding balance |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>    | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                          | 0                     | 127,529                |
| <b>8</b>    | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                       | 0                     | 0                      |
| <b>9</b>    | Amount remaining (line 7 minus line 8) .....                                                                                                             | 0                     | 127,529                |
| <b>10</b>   | Interest on line 9 using prior year's actual return of <u>17.14</u> % .....                                                                              | 0                     | 21,858                 |
| <b>11</b>   | Prior year's excess contributions to be added to prefunding balance:                                                                                     |                       |                        |
| <b>a</b>    | Present value of excess contributions (line 38a from prior year) .....                                                                                   |                       | 4,297,358              |
| <b>b(1)</b> | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.15</u> % ..... |                       | 0                      |
| <b>b(2)</b> | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b>    | Total available at beginning of current plan year to add to prefunding balance.....                                                                      |                       | 4,297,358              |
| <b>d</b>    | Portion of (c) to be added to prefunding balance .....                                                                                                   |                       | 0                      |
| <b>12</b>   | Other reductions in balances due to elections or deemed elections .....                                                                                  | 0                     | 0                      |
| <b>13</b>   | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....                                                                        | 0                     | 149,387                |

## Part III | Funding Percentages

|           |                                                                                                                                                                  |           |          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> | Funding target attainment percentage.....                                                                                                                        | <b>14</b> | 112.22 % |
| <b>15</b> | Adjusted funding target attainment percentage.....                                                                                                               | <b>15</b> | 113.41 % |
| <b>16</b> | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 108.49 % |
| <b>17</b> | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                         | <b>17</b> | %        |

## Part IV Contributions and Liquidity Shortfalls

**18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |       |   |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|-------|---|
| 12/30/2025               | 4,237,500                         | 0                               |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 |                          |                                   |                                 |       |   |
|                          |                                   |                                 | Totals ►                 | 18(b)                             | 4,237,500                       | 18(c) | 0 |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                        |            |           |
|------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                   | <b>19a</b> | 0         |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date.....                                      | <b>19b</b> | 0         |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | <b>19c</b> | 4,238,080 |

## 20 Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? ..... ☐ Yes ☒ No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

**C** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
|                                                            |         |         |         |

|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              |                                                                     |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>Part V</b>    | <b>Assumptions Used to Determine Funding Target and Target Normal Cost</b>                                                                                                                                                                                                                  |                                                                                                                                                                              |                                                                     |
| <b>21</b>        | Discount rate:                                                                                                                                                                                                                                                                              |                                                                                                                                                                              |                                                                     |
| <b>a</b>         | Segment rates:                                                                                                                                                                                                                                                                              | <div style="display: flex; justify-content: space-between;"> <div>1st segment:<br/>4.75 %</div> <div>2nd segment:<br/>5.26 %</div> <div>3rd segment:<br/>5.70 %</div> </div> | <input type="checkbox"/> N/A, full yield curve used                 |
| <b>b</b>         | Applicable month (enter code).....                                                                                                                                                                                                                                                          | <b>21b</b>                                                                                                                                                                   | 0                                                                   |
| <b>22</b>        | Weighted average retirement age .....                                                                                                                                                                                                                                                       | <b>22</b>                                                                                                                                                                    | 65                                                                  |
| <b>23</b>        | Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute                                                                                                          |                                                                                                                                                                              |                                                                     |
| <b>Part VI</b>   | <b>Miscellaneous Items</b>                                                                                                                                                                                                                                                                  |                                                                                                                                                                              |                                                                     |
| <b>24</b>        | Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                                            |                                                                                                                                                                              |                                                                     |
| <b>25</b>        | Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                 |                                                                                                                                                                              |                                                                     |
| <b>26</b>        | Demographic and benefit information                                                                                                                                                                                                                                                         |                                                                                                                                                                              |                                                                     |
| <b>a</b>         | Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                                                                                                                                                           |                                                                                                                                                                              | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b>         | Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...                                                                                                                                                     |                                                                                                                                                                              | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>27</b>        | If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                                                                                                                                                  | <b>27</b>                                                                                                                                                                    |                                                                     |
| <b>Part VII</b>  | <b>Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>                                                                                                                                                                                                              |                                                                                                                                                                              |                                                                     |
| <b>28</b>        | Unpaid minimum required contributions for all prior years .....                                                                                                                                                                                                                             | <b>28</b>                                                                                                                                                                    | 0                                                                   |
| <b>29</b>        | Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....                                                                                                                                                                   | <b>29</b>                                                                                                                                                                    | 0                                                                   |
| <b>30</b>        | Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                                                                                                                                                                                     | <b>30</b>                                                                                                                                                                    | 0                                                                   |
| <b>Part VIII</b> | <b>Minimum Required Contribution For Current Year</b>                                                                                                                                                                                                                                       |                                                                                                                                                                              |                                                                     |
| <b>31</b>        | Target normal cost and excess assets (see instructions):                                                                                                                                                                                                                                    |                                                                                                                                                                              |                                                                     |
| <b>a</b>         | Target normal cost (line 6c).....                                                                                                                                                                                                                                                           | <b>31a</b>                                                                                                                                                                   | 3,375,061                                                           |
| <b>b</b>         | Excess assets, if applicable, but not greater than line 31a .....                                                                                                                                                                                                                           | <b>31b</b>                                                                                                                                                                   | 3,375,061                                                           |
| <b>32</b>        | Amortization installments:                                                                                                                                                                                                                                                                  | Outstanding Balance                                                                                                                                                          | Installment                                                         |
| <b>a</b>         | Net shortfall amortization installment .....                                                                                                                                                                                                                                                | 0                                                                                                                                                                            | 0                                                                   |
| <b>b</b>         | Waiver amortization installment .....                                                                                                                                                                                                                                                       | 0                                                                                                                                                                            | 0                                                                   |
| <b>33</b>        | If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....                                                                                                                  |                                                                                                                                                                              | <b>33</b>                                                           |
| <b>34</b>        | Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                                                                                                                                            |                                                                                                                                                                              | <b>34</b>                                                           |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              | 0                                                                   |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              |                                                                     |
|                  | Carryover balance                                                                                                                                                                                                                                                                           | Prefunding balance                                                                                                                                                           | Total balance                                                       |
| <b>35</b>        | Balances elected for use to offset funding requirement .....                                                                                                                                                                                                                                | 0                                                                                                                                                                            | 0                                                                   |
| <b>36</b>        | Additional cash requirement (line 34 minus line 35).....                                                                                                                                                                                                                                    |                                                                                                                                                                              | <b>36</b>                                                           |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              | 0                                                                   |
| <b>37</b>        | Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                                                                                                                                    |                                                                                                                                                                              | <b>37</b>                                                           |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              | 4,238,080                                                           |
| <b>38</b>        | Present value of excess contributions for current year (see instructions)                                                                                                                                                                                                                   |                                                                                                                                                                              |                                                                     |
| <b>a</b>         | Total (excess, if any, of line 37 over line 36)                                                                                                                                                                                                                                             |                                                                                                                                                                              | <b>38a</b>                                                          |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              | 4,238,080                                                           |
| <b>b</b>         | Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                                                                                                                                |                                                                                                                                                                              | <b>38b</b>                                                          |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              | 0                                                                   |
| <b>39</b>        | Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....                                                                                                                                                                                        |                                                                                                                                                                              | <b>39</b>                                                           |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              | 0                                                                   |
| <b>40</b>        | Unpaid minimum required contributions for all years .....                                                                                                                                                                                                                                   |                                                                                                                                                                              | <b>40</b>                                                           |
|                  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                              | 0                                                                   |
| <b>Part IX</b>   | <b>Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>                                                                                                                                                                                                 |                                                                                                                                                                              |                                                                     |
| <b>41</b>        | If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 |                                                                                                                                                                              |                                                                     |

Manatt, Phelps & Phillips, LLP Cash Balance Plan

EIN / PN 95-2375841 / 003

Schedule SB, Line 22 - Description of Weighted Average Retirement Age

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**DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE**

The weighted average retirement age for the population during the current year, rounded to the nearest whole number, is 65. All participants are assumed to retire according to the following schedule, but no earlier than one year from the valuation date of December 31, 2025:

| Assumed<br>retirement<br>age | Percent<br>assumed to<br>retire |
|------------------------------|---------------------------------|
| 65                           | 100.00%                         |

# Manatt, Phelps & Phillips, LLP Cash Balance Plan

## Plan Provisions and Statutory Limits

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### **EFFECTIVE DATE**

The effective date of the plan was January 1, 2012. The plan was last amended effective January 1, 2024.

### **PLAN YEAR**

January 1 to December 31.

### **CASH BALANCE ACCOUNT**

The sum of Cash Balance Credits and Earnings Credits. As of December 31, 2025, Cash Balance Accounts, excluding Cash Balance Credits for the year, totaled \$53,611,873.

### **CASH BALANCE CREDITS**

Cash Balance Credits shall be credited to eligible participants' Cash Balance Accounts for the year, based on the plan document's provisions. For the 2025 plan year, Cash Balance Credits totaled \$4,237,500.

### **EARNINGS CREDITS**

Earnings Credits shall be credited to participants' Cash Balance Accounts based on the rate of return on plan assets, subject to any minimums required by the plan. As of the participant's benefit commencement date, in no event shall cumulative Earnings Credits during a participant's period of plan participation be less than \$0.

### **NORMAL RETIREMENT AGE**

The attainment of age 62.

### **BENEFIT AMOUNT**

The Cash Balance Account, or its actuarial equivalent payable as an annuity, subject to IRS maximums. Benefits are payable immediately following termination of employment or while in service for participants who have reached age 62.

### **VESTING**

Each participant is always 100% vested in his or her Cash Balance Account.

### **STATUTORY LIMITS**

For 2025, the maximum compensation limit under IRC section 401(a)(17) is \$350,000, and the maximum benefit payable under IRC section 415(b) is \$280,000.

# Manatt, Phelps & Phillips, LLP Cash Balance Plan

EIN / PN 95-2375841 / 003

Schedule SB, Line 24 - Change in Actuarial Assumptions

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## **CHANGES FROM PRIOR YEAR AND RATIONALE FOR CHANGES**

The assumed retirement age was changed from age 62 to age 65 to better reflect actual and expected experience of the plan.