

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2025 This Form is Open to Public Inspection
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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: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan BUREAU VERITAS INDUSTRIES & FACILITIES 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 12/27/1991
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BUREAU VERITAS HOLDINGS, INC. 16800 GREENSPPOINT PARK DRIVE C/O HR SHARED SERVICES STE 300S HOUSTON, TX 77060
2b	Employer Identification Number (EIN) 13-3468812
2c	Plan Sponsor's telephone number 281-249-4500
2d	Business code (see instructions) 541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/31/2026	SONIA MEJIA-SYED
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 5621
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 4286 6a(2) 3912 6b 62 6c 1402 6d 5376 6e 8 6f 5384 6g(1) 5097 6g(2) 5083 6h 335
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T 3H

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

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

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan	B Three-digit plan number (PN)	001
BUREAU VERITAS INDUSTRIES & FACILITIES 401(K) PROFIT SHARING PLAN		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
BUREAU VERITAS HOLDINGS, INC.	13-3468812	

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

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	GA-041980	151	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0			

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	0
c Premiums due but unpaid at the end of the year	6c	0
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	0

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **ANNUITY**

b Balance at the end of the previous year	7b	8337412
c Additions: (1) Contributions deposited during the year	7c(1)	-15910
(2) Dividends and credits	7c(2)	0
(3) Interest credited during the year	7c(3)	0
(4) Transferred from separate account	7c(4)	0
(5) Other (specify below)	7c(5)	104541
▶ MISC		
(6) Total additions	7c(6)	88631
d Total of balance and additions (add lines 7b and 7c(6))	7d	8426043
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1489446
(2) Administration charge made by carrier	7e(2)	9093
(3) Transferred to separate account	7e(3)	0
(4) Other (specify below)	7e(4)	1202702
▶		
(5) Total deductions	7e(5)	2701241
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	5724802

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2025
		This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan BUREAU VERITAS INDUSTRIES & FACILITIES 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BUREAU VERITAS HOLDINGS, INC.	D Employer Identification Number (EIN) 13-3468812	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	284037	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	122466	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NFP RETIREMENT

33-0905143

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	CONSULTANT	76718	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

WINSTON & STRAWN LLP

36-1975990

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	ATTORNEY/LEGAL	58876	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CBIZ CPAS P.C.

43-1947695

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	32550	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan BUREAU VERITAS INDUSTRIES & FACILITIES 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BUREAU VERITAS HOLDINGS, INC.		D Employer Identification Number (EIN) 13-3468812
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4126247-549	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4116854-515	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VAL II I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4126250-554	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1711954
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GR IV I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-7289851-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24672760
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CP VALUE I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4065329-426	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8857886
a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GR II I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4126288-592	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3503661
a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE VALUE FUND I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 85-4031707-653	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2456988
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Schedule D (Form 5500) 2025 v. 250312		

a Name of MTIA, CCT, PSA, or 103-12 IE: TS MID CAP QUAL GR N**b** Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC**c** EIN-PN 33-2462730-001**d** Entity code C**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

6088509

a Name of MTIA, CCT, PSA, or 103-12 IE: INTL GR II FEE I1**b** Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY**c** EIN-PN 38-4139842-619**d** Entity code C**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

5541049

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VAL II I1**b** Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY**c** EIN-PN 38-4097325-488**d** Entity code C**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

0

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
	For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
	A Name of plan BUREAU VERITAS INDUSTRIES & FACILITIES 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 BUREAU VERITAS HOLDINGS, INC.	D Employer Identification Number (EIN) 13-3468812	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	363651	1324077
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	4403231	4905024
(9) Value of interest in common/collective trusts	1c(9)	60110015	52832807
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	216289912	276672033
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	8337412	5724802
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
1e Buildings and other property used in plan operation	1e	0	0
1f Total assets (add all amounts in lines 1a through 1e)	1f	289504221	341458743

Liabilities

1g Benefit claims payable	1g	0	0
1h Operating payables	1h	0	0
1i Acquisition indebtedness	1i	0	0
1j Other liabilities	1j	0	0
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	289504221	341458743
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	6855348	
(B) Participants	2a(1)(B)	24155594	
(C) Others (including rollovers)	2a(1)(C)	3873127	
(2) Noncash contributions	2a(2)	0	34884069
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	53842	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	382834	
(F) Other	2b(1)(F)	104541	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		541217
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	10185429
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	10185429	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		10185429
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		6424159
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		28344532
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		80379406

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	44601998	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		44601998
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		122510
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	1500	
(3) Recordkeeping fees	2i(3)	282537	
(4) IQPA audit fees	2i(4)	32550	
(5) Investment advisory and investment management fees	2i(5)	122466	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	135594	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		574647
j Total expenses. Add all expense amounts in column (b) and enter total	2j		45299155

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		35080251
l Transfers of assets:			
(1) To this plan	2l(1)		16874271
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **CBIZ CPAS P.C.**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		☒	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan BUREAU VERITAS INDUSTRIES & FACILITIES 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BUREAU VERITAS HOLDINGS, INC.		D Employer Identification Number (EIN) 13-3468812
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2025 v. 250312		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

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



**BUREAU VERITAS INDUSTRIES & FACILITIES
401(k) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

Years Ended December 31, 2025 and 2024



INDEPENDENT AUDITORS' REPORT

To the Retirement Committee
of Bureau Veritas Industries & Facilities 401(k) Profit Sharing Plan:

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

We have performed the audits of the financial statements of Bureau Veritas Industries & Facilities 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024 and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2025 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

CBIZ CPAs P.C.

Boca Raton, Florida
July 31, 2026

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Investments, at fair value	\$ 330,828,917	\$ 276,763,578
Investment, at contract value	<u>5,724,802</u>	<u>8,337,412</u>
	336,553,719	285,100,990
Notes receivable from participants	<u>4,905,024</u>	<u>4,403,231</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 341,458,743</u>	<u>\$ 289,504,221</u>

See Notes to Financial Statements

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ 34,768,691	\$ 22,969,370
Dividend and interest income	10,343,812	9,129,665
	<u>45,112,503</u>	<u>32,099,035</u>
Interest income on notes receivable from participants	<u>382,834</u>	<u>290,252</u>
Contributions:		
Participants	24,155,594	21,734,805
Employer	6,855,348	5,991,488
Rollovers	3,873,127	5,743,034
	<u>34,884,069</u>	<u>33,469,327</u>
TOTAL ADDITIONS	<u>80,379,406</u>	<u>65,858,614</u>
DEDUCTIONS		
Benefits paid to participants	44,724,508	31,802,260
Administrative expenses	574,647	512,385
TOTAL DEDUCTIONS	<u>45,299,155</u>	<u>32,314,645</u>
NET INCREASE BEFORE TRANSFERS	35,080,251	33,543,969
Transfers in from other plans	<u>16,874,271</u>	<u>-</u>
NET INCREASE AFTER TRANSFERS	51,954,522	33,543,969
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>289,504,221</u>	<u>255,960,252</u>
End of year	<u>\$ 341,458,743</u>	<u>\$ 289,504,221</u>

See Notes to Financial Statements

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan

The following description of the Bureau Veritas Industries & Facilities 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the plan document or summary plan description, both of which are available from the plan administrator, for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan that was established on December 27, 1991 and is sponsored by Bureau Veritas Holdings, Inc. (the "Company"). All employees of the Company and other adopting subsidiaries of the Company, who are at least 18 years of age and are not excluded by certain provisions in the plan document, are eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Company's management has appointed an internal Retirement Committee (the "Committee") for the overall administrative responsibility regarding the Plan's operations and to monitor the Plan's investments. Management has also engaged NFP Retirement, Inc. as the Plan's investment fiduciary, as defined under ERISA Section 3(38).

Plan amendments - Effective January 1, 2024, the plan document was amended and restated. As part of the amended and restated plan document, effective January 1, 2025, participants ages 60 through 63 who are eligible to make deferrals to the Plan, are allowed to make additional catch-up contributions to the Plan, above the standard catch-up contributions limit, in accordance with the latest provisions of the Internal Revenue Code (the "Code").

Effective September 2, 2025, the Plan was amended to implement a student loan matching contribution program to allow eligible participants who make qualifying student loan repayments to receive employer matching contributions in accordance with the Plan's matching contribution provisions.

Transfers in from other plans - Effective July 15, 2025, participants from the Justworks Retirement Savings Plan ArcVera Renewables and the TriNet 401(k) Plan Security Innovation, Inc. 401(k) Plan merged into the Plan. Additionally, effective July 17, 2025, participants from the Aligned Incentives, LLC 401(k) Plan merged into the Plan. Net assets totaling approximately \$17 million were transferred into the Plan as a result of these mergers. These amounts are recorded as transfers in from other plans on the 2025 statement of changes in net assets available for benefits.

Contributions - Participants may contribute up to 90% of their pre-tax eligible compensation, as defined in the plan document, and/or make Roth 401(k) deferrals to the Plan, without exceeding limitations prescribed by law. Participants may also make rollover contributions into the Plan in amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants aged 50 or older, who are making contributions to the Plan, are allowed to make catch-up contributions, as defined in the plan document. Employees who are eligible to participate in the Plan are automatically enrolled at a deferral percentage of 2% of their eligible compensation unless an alternative election is made, or an employee elects not to contribute to the Plan.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan (continued)

Contributions (continued)

Participant contributions are recorded in the period during which the Company makes payroll deductions from the participants' earnings. Participants direct the investment of all contributions into various investment options offered by the Plan.

In accordance with the provisions of the plan document, the Company may make discretionary matching and/or profit-sharing contributions to the Plan. During the years ended December 31, 2025 and 2024, the Company made matching contributions in the amount of 50% of each eligible participant's deferrals into the Plan, up to a deferral rate of 6%. The Company's discretionary matching contributions for the years ended December 31, 2025 and 2024 totaled \$6,855,348 and \$5,991,488, respectively. The Company did not make any discretionary profit-sharing contributions for the years ended December 31, 2025 and 2024.

All participant and Company contributions are subject to limitations as prescribed by the Code.

Participant investment account options - The Plan currently offers various mutual funds, a money market fund, common collective trusts, and a guaranteed investment contract as investment options for participants.

Participant accounts - Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and, (b) the Plan's earnings. Participant accounts are also charged with administrative expenses, as well as distributions and investment losses, as applicable. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are immediately vested in their own contributions plus actual earnings thereon. Participants are also immediately vested upon death, disability, or upon reaching normal retirement age, all as defined in the plan document. Vesting in the Company's discretionary matching and profit sharing contributions plus earnings thereon is subject to vesting schedules, which vary depending on the source of the participant's balance and employment status, as more fully described in the plan document.

Forfeited accounts - Forfeited non-vested accounts may be used to reduce future employer contributions and to pay the Plan's expenses. During the years ended December 31, 2025 and 2024, forfeitures of approximately \$516,000 and \$677,000, respectively, were used to reduce employer contributions. Unused forfeitures as of December 31, 2025 and 2024 amounted to approximately \$66,000.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan (continued)

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All notes have a definite repayment period, not to exceed five years, unless used for the purchase of a primary residence for which the repayment period may be longer. The notes are secured by the balance in the participant's account and bear interest at a rate determined by the plan administrator at the time the note originates. Principal and interest are repaid ratably through payroll deductions. Participants may not have more than one note outstanding at any time.

Payment of benefits - On termination of service due to death, disability, retirement, or other reasons as outlined in the plan document, or qualifying under certain "hardship" rules as prescribed by the Internal Revenue Service ("IRS"), a participant may elect to receive distributions from the Plan. Participants may also receive in-service distributions upon reaching 59 ½ years of age. Distributions of \$1,000 or less are to be made in the form of one lump-sum payment or a rollover into an eligible retirement plan. All other distributions may be made in the form of one lump-sum payment, installments, or a rollover distribution into an eligible retirement plan.

(2) Summary of significant accounting policies

Basis of accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition - Investments are reported at fair value, except for the fully-benefit responsive investment contract, which is recorded at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Committee determines the Plan's valuation policies utilizing information provided by the Plan's investment provider. See Note 4 for discussions of fair value measurements.

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

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(2) Summary of significant accounting policies (continued)

Contributions - Contributions from the Plan's participants and matching contributions by the Company are recorded in the year in which the participants' contributions are withheld from compensation.

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payment of benefits - Benefits are recorded when paid.

Administrative expenses - Certain administrative expenses of the Plan are paid by the Company and are not included on the statements of changes in net assets available for benefits. Other administrative expenses, such as consulting, investment advisory, recordkeeping fees, legal fees, and audit fees, are paid for by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

(3) Information prepared and certified by the trustee

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate with respect to investments:

- Investments at fair value and contract value
- Notes receivable from participants
- Net appreciation in fair value of investments
- Dividend and interest income
- Interest income on notes receivable from participants
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

(4) Fair value measurements

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

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used during the years ended December 31, 2025 and 2024.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money market fund: Valued at the quoted NAV of shares held by the Plan at year-end.

Common collective trusts: Valued at the NAV of units of a bank or similar collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

Stable value common collective trust: A stable value fund that is composed primarily of fully benefit-responsive investment contracts is valued at the NAV of units of the bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The preceding methodologies described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although the Plan's management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy the Plan's investments at fair value as of December 31, 2025 and 2024:

Investments at Fair Value as of December 31, 2025				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 276,672,033	\$ -	\$ -	\$ 276,672,033
Money market fund	1,324,077	-	-	1,324,077
Total assets in the fair value hierarchy	<u>\$ 277,996,110</u>	<u>\$ -</u>	<u>\$ -</u>	277,996,110
Investments measured at the NAV practical expedient *				<u>52,832,807</u>
				<u>\$ 330,828,917</u>

Investments at Fair Value as of December 31, 2024				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 216,289,912	\$ -	\$ -	\$ 216,289,912
Money market fund	363,651	-	-	363,651
Total assets in the fair value hierarchy	<u>\$ 216,653,563</u>	<u>\$ -</u>	<u>\$ -</u>	216,653,563
Investments measured at the NAV practical expedient *				<u>60,110,015</u>
				<u>\$ 276,763,578</u>

* In accordance with Subtopic 820-10, the common collective trusts, which are valued at NAV, have not been classified in the fair value hierarchy. The fair value amounts presented in the preceding tables are intended to permit a reconciliation of the fair value hierarchy to the line items presented on the statements of net assets available for benefits.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is based on the NAV per share practical expedient as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments, and the redemption notice period is applicable to the Plan.

<u>Investments</u>	<u>Fair Value *</u> <u>12/31/2025</u>	<u>Fair Value *</u> <u>12/31/2024</u>	<u>Unfunded</u> <u>Commitments</u>	<u>Redemption</u> <u>Frequency</u>	<u>Redemption</u> <u>Notice</u> <u>Period</u>
Common collective trusts	\$ 52,832,807	\$ 60,110,015	\$ -	**	**

* The fair value of these investments has been estimated using the NAV of the investments.

** Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common collective trusts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

(5) Guaranteed investment contract

The Plan holds the Empower Guaranteed Income Fund, which is a fully benefit-responsive investment contract. The contributions are maintained in the general account of Empower Annuity Insurance Company of America. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value represents contributions made under the contract, plus earnings at guaranteed credit rates, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The declared interest rate is based on a formula agreed upon with the issuer but may not be less than 0.15%. Such interest rates are reviewed on an annual basis for resetting. The credited interest rate for the years ended December 31, 2025 and 2024 was 0.75%.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(5) **Guaranteed investment contract (continued)**

Generally, there are no events that could limit the ability of the Plan to transact at contract value. Upon discontinuance of the contract by the insurance company, contract value would be paid no later than 90 days from the date that notice is provided to discontinue the contract, or in certain circumstances, contract value would be paid over time. There are no events that have occurred that would allow the issuer to terminate the contract, and which would require the Plan to settle at an amount different than contract value.

(6) **Related party transactions and party-in-interest transactions**

Certain of the Plan's assets are managed by Fidelity. Fidelity is the trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Additionally, another division of Fidelity provides services to the Plan, which also qualifies as party-in-interest transactions. During the years ended December 31, 2025 and 2024, fees paid for recordkeeping services provided by Fidelity, plus amounts paid to other service providers for advisory, consulting, legal, and audit services aggregated \$574,647 and \$512,385, respectively.

These transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA and applicable exemptions promulgated thereunder. Certain investment related fees incurred by the Plan have been included in net appreciation in fair value of investments as they are paid through revenue sharing rather than as a direct payment. The Company directly pays other fees related to the Plan's operations that are not paid by the Plan.

(7) **Plan termination**

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

(8) **Tax status**

The IRS has determined that the custom designed plan document adopted by the Plan is designed in accordance with the applicable sections of the Code, and informed the Company of such in a letter dated March 3, 2025. Although the Plan has been amended subsequent to the adoption of this custom designed plan document, the Plan's management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code; and therefore believes that the Plan is qualified and the related trust is tax-exempt.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(8) Tax status (continued)

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods.

(9) Risks, uncertainties, and concentrations

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market, and credit risk. Market risks include global events, such as a pandemic or international conflict, which could impact the value of investment securities. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term, and such changes could materially affect participants' account balances and the amounts reported on the statements of net assets available for benefits.

As of December 31, 2025, three funds comprised approximately 33% of the Plan's investment assets. As of December 31, 2024, one fund comprised approximately 11% of the Plan's investment assets.

(10) Subsequent events

The Plan has evaluated subsequent events through July 31, 2026, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

SUPPLEMENTAL SCHEDULE

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2025

EIN: 13-3468812

Plan number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Mutual funds:			
*	Fidelity Investments	Fidelity 500 Index	(1)	\$ 38,474,998
	PIMCO	PIMCO RealPath Blend Income Institutional		38,191,939
	PIMCO	PIMCO RealPath Blend 2035 Institutional		34,475,636
	PIMCO	PIMCO RealPath Blend 2045 Institutional		29,835,694
	PIMCO	PIMCO RealPath Blend 2050 Institutional		25,676,166
	PIMCO	PIMCO RealPath Blend 2040 Institutional		20,993,399
	PIMCO	PIMCO RealPath Blend 2030 Institutional		19,841,613
	PIMCO	PIMCO RealPath Blend 2055 Institutional		17,223,088
	Vanguard	Vanguard Balanced Index Admiral Fund		10,939,884
*	Fidelity Investments	Fidelity International Index		9,518,291
	Vanguard	Vanguard Intermediate-Term Bond Index Admiral Fund		8,756,869
	iShares Russell	iShares Russell Small/Mid Cap Index Fund		7,521,231
	Victory	Victory Established Value I Fund		6,160,437
	PIMCO	PIMCO RealPath Blend 2060 Institutional		4,893,610
	PGIM	PGIM Total Return Bond R6		2,391,971
	PIMCO	PIMCO Real Retirement Return Institutional Fund		1,777,207
		Total mutual funds		<u>276,672,033</u>
	Money market fund:			
*	Fidelity Investments	Government Money Market Fund		<u>1,324,077</u>
	Common collective trusts:			
	Great Gray Trust Company	Large Cap Growth Fund IV Class I1		24,672,760
	Great Gray Trust Company	Large Cap Value Fund Class I1		8,857,886
	Great Gray Trust Company	TimesSquare Mid Cap Growth Fund Class N		6,088,509
	Great Gray Trust Company	International Growth Fund II Class I1		5,541,049
	Great Gray Trust Company	Small Cap Growth Fund II Class I1		3,503,661
	Great Gray Trust Company	Stable Value Fund Class I1		2,456,988
	Great Gray Trust Company	Small Cap Value Fund II Class I1		1,711,954
		Total common collective trusts		<u>52,832,807</u>
	Guaranteed investment contract:			
	Empower	Guaranteed Income Fund	↓	<u>5,724,802 **</u>
				<u>\$ 336,553,719</u>
*	Notes receivable from participants with interest rates ranging from 3.25% to 9.75% per annum and with maturities through May 2035.		-	<u>\$ 4,905,024</u>

* Party-in-interest as defined by ERISA.

** At contract value

(1) Cost information may be omitted for plan assets which are participant-directed.



**BUREAU VERITAS INDUSTRIES & FACILITIES
401(k) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

Years Ended December 31, 2025 and 2024



INDEPENDENT AUDITORS' REPORT

To the Retirement Committee
of Bureau Veritas Industries & Facilities 401(k) Profit Sharing Plan:

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

We have performed the audits of the financial statements of Bureau Veritas Industries & Facilities 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024 and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2025 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

CBIZ CPAs P.C.

Boca Raton, Florida
July 31, 2026

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Investments, at fair value	\$ 330,828,917	\$ 276,763,578
Investment, at contract value	<u>5,724,802</u>	<u>8,337,412</u>
	336,553,719	285,100,990
Notes receivable from participants	<u>4,905,024</u>	<u>4,403,231</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 341,458,743</u>	<u>\$ 289,504,221</u>

See Notes to Financial Statements

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ 34,768,691	\$ 22,969,370
Dividend and interest income	10,343,812	9,129,665
	<u>45,112,503</u>	<u>32,099,035</u>
Interest income on notes receivable from participants	<u>382,834</u>	<u>290,252</u>
Contributions:		
Participants	24,155,594	21,734,805
Employer	6,855,348	5,991,488
Rollovers	3,873,127	5,743,034
	<u>34,884,069</u>	<u>33,469,327</u>
TOTAL ADDITIONS	<u>80,379,406</u>	<u>65,858,614</u>
DEDUCTIONS		
Benefits paid to participants	44,724,508	31,802,260
Administrative expenses	574,647	512,385
TOTAL DEDUCTIONS	<u>45,299,155</u>	<u>32,314,645</u>
NET INCREASE BEFORE TRANSFERS	35,080,251	33,543,969
Transfers in from other plans	<u>16,874,271</u>	<u>-</u>
NET INCREASE AFTER TRANSFERS	51,954,522	33,543,969
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>289,504,221</u>	<u>255,960,252</u>
End of year	<u>\$ 341,458,743</u>	<u>\$ 289,504,221</u>

See Notes to Financial Statements

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan

The following description of the Bureau Veritas Industries & Facilities 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the plan document or summary plan description, both of which are available from the plan administrator, for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan that was established on December 27, 1991 and is sponsored by Bureau Veritas Holdings, Inc. (the "Company"). All employees of the Company and other adopting subsidiaries of the Company, who are at least 18 years of age and are not excluded by certain provisions in the plan document, are eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Company's management has appointed an internal Retirement Committee (the "Committee") for the overall administrative responsibility regarding the Plan's operations and to monitor the Plan's investments. Management has also engaged NFP Retirement, Inc. as the Plan's investment fiduciary, as defined under ERISA Section 3(38).

Plan amendments - Effective January 1, 2024, the plan document was amended and restated. As part of the amended and restated plan document, effective January 1, 2025, participants ages 60 through 63 who are eligible to make deferrals to the Plan, are allowed to make additional catch-up contributions to the Plan, above the standard catch-up contributions limit, in accordance with the latest provisions of the Internal Revenue Code (the "Code").

Effective September 2, 2025, the Plan was amended to implement a student loan matching contribution program to allow eligible participants who make qualifying student loan repayments to receive employer matching contributions in accordance with the Plan's matching contribution provisions.

Transfers in from other plans - Effective July 15, 2025, participants from the Justworks Retirement Savings Plan ArcVera Renewables and the TriNet 401(k) Plan Security Innovation, Inc. 401(k) Plan merged into the Plan. Additionally, effective July 17, 2025, participants from the Aligned Incentives, LLC 401(k) Plan merged into the Plan. Net assets totaling approximately \$17 million were transferred into the Plan as a result of these mergers. These amounts are recorded as transfers in from other plans on the 2025 statement of changes in net assets available for benefits.

Contributions - Participants may contribute up to 90% of their pre-tax eligible compensation, as defined in the plan document, and/or make Roth 401(k) deferrals to the Plan, without exceeding limitations prescribed by law. Participants may also make rollover contributions into the Plan in amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants aged 50 or older, who are making contributions to the Plan, are allowed to make catch-up contributions, as defined in the plan document. Employees who are eligible to participate in the Plan are automatically enrolled at a deferral percentage of 2% of their eligible compensation unless an alternative election is made, or an employee elects not to contribute to the Plan.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan (continued)

Contributions (continued)

Participant contributions are recorded in the period during which the Company makes payroll deductions from the participants' earnings. Participants direct the investment of all contributions into various investment options offered by the Plan.

In accordance with the provisions of the plan document, the Company may make discretionary matching and/or profit-sharing contributions to the Plan. During the years ended December 31, 2025 and 2024, the Company made matching contributions in the amount of 50% of each eligible participant's deferrals into the Plan, up to a deferral rate of 6%. The Company's discretionary matching contributions for the years ended December 31, 2025 and 2024 totaled \$6,855,348 and \$5,991,488, respectively. The Company did not make any discretionary profit-sharing contributions for the years ended December 31, 2025 and 2024.

All participant and Company contributions are subject to limitations as prescribed by the Code.

Participant investment account options - The Plan currently offers various mutual funds, a money market fund, common collective trusts, and a guaranteed investment contract as investment options for participants.

Participant accounts - Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and, (b) the Plan's earnings. Participant accounts are also charged with administrative expenses, as well as distributions and investment losses, as applicable. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are immediately vested in their own contributions plus actual earnings thereon. Participants are also immediately vested upon death, disability, or upon reaching normal retirement age, all as defined in the plan document. Vesting in the Company's discretionary matching and profit sharing contributions plus earnings thereon is subject to vesting schedules, which vary depending on the source of the participant's balance and employment status, as more fully described in the plan document.

Forfeited accounts - Forfeited non-vested accounts may be used to reduce future employer contributions and to pay the Plan's expenses. During the years ended December 31, 2025 and 2024, forfeitures of approximately \$516,000 and \$677,000, respectively, were used to reduce employer contributions. Unused forfeitures as of December 31, 2025 and 2024 amounted to approximately \$66,000.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan (continued)

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All notes have a definite repayment period, not to exceed five years, unless used for the purchase of a primary residence for which the repayment period may be longer. The notes are secured by the balance in the participant's account and bear interest at a rate determined by the plan administrator at the time the note originates. Principal and interest are repaid ratably through payroll deductions. Participants may not have more than one note outstanding at any time.

Payment of benefits - On termination of service due to death, disability, retirement, or other reasons as outlined in the plan document, or qualifying under certain "hardship" rules as prescribed by the Internal Revenue Service ("IRS"), a participant may elect to receive distributions from the Plan. Participants may also receive in-service distributions upon reaching 59 ½ years of age. Distributions of \$1,000 or less are to be made in the form of one lump-sum payment or a rollover into an eligible retirement plan. All other distributions may be made in the form of one lump-sum payment, installments, or a rollover distribution into an eligible retirement plan.

(2) Summary of significant accounting policies

Basis of accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition - Investments are reported at fair value, except for the fully-benefit responsive investment contract, which is recorded at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Committee determines the Plan's valuation policies utilizing information provided by the Plan's investment provider. See Note 4 for discussions of fair value measurements.

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

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(2) Summary of significant accounting policies (continued)

Contributions - Contributions from the Plan's participants and matching contributions by the Company are recorded in the year in which the participants' contributions are withheld from compensation.

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payment of benefits - Benefits are recorded when paid.

Administrative expenses - Certain administrative expenses of the Plan are paid by the Company and are not included on the statements of changes in net assets available for benefits. Other administrative expenses, such as consulting, investment advisory, recordkeeping fees, legal fees, and audit fees, are paid for by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

(3) Information prepared and certified by the trustee

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate with respect to investments:

- Investments at fair value and contract value
- Notes receivable from participants
- Net appreciation in fair value of investments
- Dividend and interest income
- Interest income on notes receivable from participants
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

(4) Fair value measurements

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

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used during the years ended December 31, 2025 and 2024.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money market fund: Valued at the quoted NAV of shares held by the Plan at year-end.

Common collective trusts: Valued at the NAV of units of a bank or similar collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

Stable value common collective trust: A stable value fund that is composed primarily of fully benefit-responsive investment contracts is valued at the NAV of units of the bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The preceding methodologies described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although the Plan's management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy the Plan's investments at fair value as of December 31, 2025 and 2024:

Investments at Fair Value as of December 31, 2025				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 276,672,033	\$ -	\$ -	\$ 276,672,033
Money market fund	1,324,077	-	-	1,324,077
Total assets in the fair value hierarchy	<u>\$ 277,996,110</u>	<u>\$ -</u>	<u>\$ -</u>	277,996,110
Investments measured at the NAV practical expedient *				<u>52,832,807</u>
				<u>\$ 330,828,917</u>

Investments at Fair Value as of December 31, 2024				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 216,289,912	\$ -	\$ -	\$ 216,289,912
Money market fund	363,651	-	-	363,651
Total assets in the fair value hierarchy	<u>\$ 216,653,563</u>	<u>\$ -</u>	<u>\$ -</u>	216,653,563
Investments measured at the NAV practical expedient *				<u>60,110,015</u>
				<u>\$ 276,763,578</u>

* In accordance with Subtopic 820-10, the common collective trusts, which are valued at NAV, have not been classified in the fair value hierarchy. The fair value amounts presented in the preceding tables are intended to permit a reconciliation of the fair value hierarchy to the line items presented on the statements of net assets available for benefits.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is based on the NAV per share practical expedient as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments, and the redemption notice period is applicable to the Plan.

<u>Investments</u>	<u>Fair Value *</u> <u>12/31/2025</u>	<u>Fair Value *</u> <u>12/31/2024</u>	<u>Unfunded</u> <u>Commitments</u>	<u>Redemption</u> <u>Frequency</u>	<u>Redemption</u> <u>Notice</u> <u>Period</u>
Common collective trusts	\$ 52,832,807	\$ 60,110,015	\$ -	**	**

* The fair value of these investments has been estimated using the NAV of the investments.

** Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common collective trusts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

(5) Guaranteed investment contract

The Plan holds the Empower Guaranteed Income Fund, which is a fully benefit-responsive investment contract. The contributions are maintained in the general account of Empower Annuity Insurance Company of America. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value represents contributions made under the contract, plus earnings at guaranteed credit rates, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The declared interest rate is based on a formula agreed upon with the issuer but may not be less than 0.15%. Such interest rates are reviewed on an annual basis for resetting. The credited interest rate for the years ended December 31, 2025 and 2024 was 0.75%.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(5) **Guaranteed investment contract (continued)**

Generally, there are no events that could limit the ability of the Plan to transact at contract value. Upon discontinuance of the contract by the insurance company, contract value would be paid no later than 90 days from the date that notice is provided to discontinue the contract, or in certain circumstances, contract value would be paid over time. There are no events that have occurred that would allow the issuer to terminate the contract, and which would require the Plan to settle at an amount different than contract value.

(6) **Related party transactions and party-in-interest transactions**

Certain of the Plan's assets are managed by Fidelity. Fidelity is the trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Additionally, another division of Fidelity provides services to the Plan, which also qualifies as party-in-interest transactions. During the years ended December 31, 2025 and 2024, fees paid for recordkeeping services provided by Fidelity, plus amounts paid to other service providers for advisory, consulting, legal, and audit services aggregated \$574,647 and \$512,385, respectively.

These transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA and applicable exemptions promulgated thereunder. Certain investment related fees incurred by the Plan have been included in net appreciation in fair value of investments as they are paid through revenue sharing rather than as a direct payment. The Company directly pays other fees related to the Plan's operations that are not paid by the Plan.

(7) **Plan termination**

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

(8) **Tax status**

The IRS has determined that the custom designed plan document adopted by the Plan is designed in accordance with the applicable sections of the Code, and informed the Company of such in a letter dated March 3, 2025. Although the Plan has been amended subsequent to the adoption of this custom designed plan document, the Plan's management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code; and therefore believes that the Plan is qualified and the related trust is tax-exempt.

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(8) Tax status (continued)

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods.

(9) Risks, uncertainties, and concentrations

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market, and credit risk. Market risks include global events, such as a pandemic or international conflict, which could impact the value of investment securities. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term, and such changes could materially affect participants' account balances and the amounts reported on the statements of net assets available for benefits.

As of December 31, 2025, three funds comprised approximately 33% of the Plan's investment assets. As of December 31, 2024, one fund comprised approximately 11% of the Plan's investment assets.

(10) Subsequent events

The Plan has evaluated subsequent events through July 31, 2026, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

SUPPLEMENTAL SCHEDULE

BUREAU VERITAS INDUSTRIES & FACILITIES 401(k) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2025

EIN: 13-3468812

Plan number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Mutual funds:			
*	Fidelity Investments	Fidelity 500 Index	(1)	\$ 38,474,998
	PIMCO	PIMCO RealPath Blend Income Institutional		38,191,939
	PIMCO	PIMCO RealPath Blend 2035 Institutional		34,475,636
	PIMCO	PIMCO RealPath Blend 2045 Institutional		29,835,694
	PIMCO	PIMCO RealPath Blend 2050 Institutional		25,676,166
	PIMCO	PIMCO RealPath Blend 2040 Institutional		20,993,399
	PIMCO	PIMCO RealPath Blend 2030 Institutional		19,841,613
	PIMCO	PIMCO RealPath Blend 2055 Institutional		17,223,088
	Vanguard	Vanguard Balanced Index Admiral Fund		10,939,884
*	Fidelity Investments	Fidelity International Index		9,518,291
	Vanguard	Vanguard Intermediate-Term Bond Index Admiral Fund		8,756,869
	iShares Russell	iShares Russell Small/Mid Cap Index Fund		7,521,231
	Victory	Victory Established Value I Fund		6,160,437
	PIMCO	PIMCO RealPath Blend 2060 Institutional		4,893,610
	PGIM	PGIM Total Return Bond R6		2,391,971
	PIMCO	PIMCO Real Retirement Return Institutional Fund		1,777,207
		Total mutual funds		<u>276,672,033</u>
	Money market fund:			
*	Fidelity Investments	Government Money Market Fund		<u>1,324,077</u>
	Common collective trusts:			
	Great Gray Trust Company	Large Cap Growth Fund IV Class I1		24,672,760
	Great Gray Trust Company	Large Cap Value Fund Class I1		8,857,886
	Great Gray Trust Company	TimesSquare Mid Cap Growth Fund Class N		6,088,509
	Great Gray Trust Company	International Growth Fund II Class I1		5,541,049
	Great Gray Trust Company	Small Cap Growth Fund II Class I1		3,503,661
	Great Gray Trust Company	Stable Value Fund Class I1		2,456,988
	Great Gray Trust Company	Small Cap Value Fund II Class I1		1,711,954
		Total common collective trusts		<u>52,832,807</u>
	Guaranteed investment contract:			
	Empower	Guaranteed Income Fund	↓	<u>5,724,802 **</u>
				<u>\$ 336,553,719</u>
*	Notes receivable from participants with interest rates ranging from 3.25% to 9.75% per annum and with maturities through May 2035.		-	<u>\$ 4,905,024</u>

* Party-in-interest as defined by ERISA.

** At contract value

(1) Cost information may be omitted for plan assets which are participant-directed.