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

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
BURR & FORMAN LLP EMPLOYEES' 401(K) PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 08/01/2006

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)
BURR & FORMAN LLP

420 NORTH 20TH SUITE 3400
BIRMINGHAM, AL 35203

2b Employer Identification Number (EIN)
63-0322727

2c Plan Sponsor's telephone number
205-458-5146

2d Business code (see instructions)
541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2026	LISA ARRINGTON
	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 [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	169
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	**6a(1)**	97
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	96
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	70
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	170
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	170
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	166
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	168
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
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 2T 3D

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 2
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
BURR & FORMAN LLP EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
BURR & FORMAN LLP

D Employer Identification Number (EIN)
63-0322727

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

1 Coverage Information:

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

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
84-0467907	68322	194566-01	12	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

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

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

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

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

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

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

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

(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	69897
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	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

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 ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	68599
c	Additions: (1) Contributions deposited during the year	7c(1)	3673		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	1395		
	(4) Transferred from separate account	7c(4)	238		
	(5) Other (specify below)	7c(5)	0		
	▶ LOAN PAYMENTS				
	(6)Total additions			7c(6)	5306
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	73905
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3264		
	(2) Administration charge made by carrier	7e(2)	742		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	4006
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	69899

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.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE 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

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
BURR & FORMAN LLP EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
BURR & FORMAN LLP

D Employer Identification Number (EIN)
63-0322727

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

1 Coverage Information:

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY

(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	194566-01	17	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

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

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

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

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

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

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

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

(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	90506

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☒ other (specify) ▶ GROUP ANNUITY CONTRACT

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 ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)	0		
	(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)	0		
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0		
	(2) Administration charge made by carrier	7e(2)	0		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BURR & FORMAN LLP EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
BURR & FORMAN LLP

D Employer Identification Number (EIN)
63-0322727

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	12524	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

CAPFINANCIAL PARTNERS LLC DBA CAPTR

4208 SIX FORKS RD STE 1700
RALEIGH, NC 27609

(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	INVESTMENT ADVISOR	1046	Yes [ ] No [X]	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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
BURR & FORMAN LLP EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BURR & FORMAN LLP

D Employer Identification Number (EIN)
63-0322727

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:	EAGLE MID CAP GROWTH CIT CLASS 1		
b Name of sponsor of entity listed in (a):	ALTA TRUST		
c EIN-PN 83-0524193-000	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	97078
a Name of MTIA, CCT, PSA, or 103-12 IE:	AGGRESSIVE (MAP) FREEDOM 401K CLASS		
b Name of sponsor of entity listed in (a):	GREAT GRAY		
c EIN-PN 46-3787800-184	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	673760
a Name of MTIA, CCT, PSA, or 103-12 IE:	HARBOR CAPITAL APPRECIATION R		
b Name of sponsor of entity listed in (a):	HARBOR FUNDS		
c EIN-PN 84-4022934-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	463803
a Name of MTIA, CCT, PSA, or 103-12 IE:	MFS LARGE CAP VALUE CIT CL CT		
b Name of sponsor of entity listed in (a):	GREAT GRAY		
c EIN-PN 38-7275332-781	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	59806
a Name of MTIA, CCT, PSA, or 103-12 IE:	MFS MID CAP VALUE FUND CT		
b Name of sponsor of entity listed in (a):	GREAT GRAY		
c EIN-PN 38-4139822-616	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	60660
a Name of MTIA, CCT, PSA, or 103-12 IE:	INCOME (MAP) FREEDOM 401K CLASS		
b Name of sponsor of entity listed in (a):	GREAT GRAY		
c EIN-PN 46-3745190-180	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1877
a Name of MTIA, CCT, PSA, or 103-12 IE:	MFS INTNL GROWTH EQUITY (IS PLATFOR		
b Name of sponsor of entity listed in (a):	EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-839	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	47291

a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL GROUP EUROPACIFIC GROWTH SA

b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY

c EIN-PN 06-1050034-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28524

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND / PGIM FUND

b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY

c EIN-PN 06-1050034-299	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14692

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 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

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
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
BURR & FORMAN LLP EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
BURR & FORMAN LLP

D Employer Identification Number (EIN)
63-0322727

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)	314590	328875
(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)	0	0
(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)	0	0
(9) Value of interest in common/collective trusts	1c(9)	3796170	3988351
(10) Value of interest in pooled separate accounts	1c(10)	0	90506
(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)	1562787	1327659
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	68599	69897
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	5742146	5805288
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 through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	5742146	5805288

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)	328875	
(B) Participants	2a(1)(B)	1087349	
(C) Others (including rollovers)	2a(1)(C)	241626	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1657850
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	0	
(F) Other	2b(1)(F)	1395	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1395
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	50559	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		50559
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	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)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		508780
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		14254
(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)		200193
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		2433031
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	644058	
(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)		644058
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	12580	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	1046	
(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)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		13626
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		657684
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1775347
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1712205

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) [X] 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) [X] 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: KASSOUF & CO **(2)** EIN: 65-0590670

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.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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)
BURR & FORMAN LLP PROFIT SHARING PLAN	63-0322727	001

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
BURR & FORMAN LLP EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
BURR & FORMAN LLP

D Employer Identification Number (EIN)
63-0322727

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 84-1455663

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ 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 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A .

Burr & Forman LLP Employees' 401(k) Plan

Birmingham, Alabama

Financial Statements

December 31, 2025 and 2024

Kassouf & Co., Inc.

Burr & Forman LLP Employees' 401(k) Plan
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December 31, 2025 and 2024

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Kassouf
CPAs and Advisors

Independent Auditors' Report

Trustee and Administrator
Burr & Forman LLP Employees' 401(k) Plan
Birmingham, Alabama

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

We have performed audits of the accompanying financial statements of Burr & Forman LLP Employees' 401(k) 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, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Burr & Forman LLP Employees' 401(k) 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 year ended December 31, 2025, 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 financial statements referred to above, 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 financial statements referred to above 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).

Kassouf & Co., Inc.
2101 Highland Avenue South • Suite 300 • Birmingham, AL 35205-4009
(205)443-2500 • kassouf.com

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Burr & Forman LLP Employees' 401(k) 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 Burr & Forman LLP Employees' 401(k) Plan's ability to continue for one year after the date the financial statements are available to be issued.

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

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Burr & Forman LLP Employees' 401(k) 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 Burr & Forman LLP Employees' 401(k) 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 certification, 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 Schedules Required by ERISA

The supplemental schedules of Schedule H, line 4i - Schedule of Assets (Held at End of Year), Schedule H, line 4i – Schedule of Assets (Acquired and Disposed of Within Year) and Schedule H, line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

KASSOUF & CO., INC.

Kassouf & Co.

CPAs and Advisors

October 1, 2026

Burr & Forman LLP Employees' 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments, at Fair Value	$ 5,476,413	$ 5,427,556
Receivables		
Employer contributions	328,875	314,590
Total Receivables	328,875	314,590
Total Assets Available for Benefits	5,805,288	5,742,146
Net Assets Available for Benefits	$ 5,805,288	$ 5,742,146

See accompanying notes to the financial statements.

Burr & Forman LLP Employees' 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2025

Additions to Net Assets Attributed to:	
Contributions	
Employer	$ 328,875
Participant	1,087,349
Rollover	241,626
Total Contributions	1,657,850
Investment Income	
Interest and dividends	51,954
Net appreciation in fair value of investments	723,227
Total Investment Income	775,181
Total Additions	2,433,031
Deductions from Net Assets Attributed to:	
Benefits paid	644,058
Investment advisory and administration expenses	13,626
Total Deductions	657,684
Net increase	1,775,347
Net Assets Available for Benefits	
Beginning of year	5,742,146
Net transfers from plan	(1,712,205)
End of year	$ 5,805,288

See accompanying notes to the financial statements.

Note 1. Description of Plan and Summary of Significant Accounting Policies

Description of Plan

The following description of the Burr & Forman LLP Employees' 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

A. **General** - The Plan is a defined contribution plan covering substantially all employees and self-employed persons of Burr & Forman LLP (the Partnership) who are not participants in the Burr & Forman LLP Profit Sharing Plan, summer associates, or law school students. An employee is eligible to participate on the date of employment with the employer. An employee is eligible to receive discretionary nonelective employer contributions after the completion of one year of service.

B. **Contributions** - Each year participants may contribute a percentage of pretax annual compensation or after-tax Roth elective deferral contributions, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit plans or contribution plans. Each year the Partnership may make contributions to the Plan in the amount necessary to provide the top heavy minimum contribution. Effective January 1, 2019, the Partnership may make nonelective employer contributions. Contributions are subject to certain limitations.

C. **Participant Accounts** - Each participant's account is credited with the participant's contribution and an allocation of (a) the Partnership's contribution, if applicable, and (b) plan earnings. Plan earnings are credited on a daily basis. Allocations are based on participant earnings or account balances, as defined in the Plan agreement.

D. **Vesting and Forfeitures** – Participants are immediately vested in their voluntary contributions and nonelective employer contributions plus actual earnings thereon. See the Plan Document for further details.

E. **Payment of Benefits** - Upon retirement, death, disability, or other termination of employment, a participant (or beneficiary) may elect to receive the entire amount of his/her account in one lump sum payment or on an installment basis.

F. **Administration** - The Plan is administered by the Partnership. For the years ended December 31, 2025 and 2024, Empower Annuity Insurance Company of America and Empower Trust Company, LLC were appointed trustees of the Plan. All funds in the Plan are held in trust by the trustees. Certain administrative expenses for trustee fees and recordkeeping fees are paid directly by the Partnership at the Partnership’s discretion. Other fees are paid by the Plan.

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

G. **Life Insurance -** Life insurance contracts are prohibited within the Plan.

Basis of Accounting

The Plan's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized in the period in which they are earned. Expenses are recognized in the period in which they are incurred.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Sponsor determines the Plan's valuation policies. See Note 8 for more information concerning fair value measurement.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation or depreciation in fair value of investments is the difference between the proceeds received or aggregate fair market value of investments determined at the end of the year and the aggregate fair value of investments determined at the beginning of the year or cost if acquired during the year. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

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

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

Transfers from Plan

Newly hired employees who are not from an excluded job class will become participants of the Burr & Forman LLP Profit Sharing Plan upon hire. Employees who are not eligible for the Burr & Forman LLP Profit Sharing Plan and who are not summer associates or law school students are eligible for the Burr & Forman LLP Employees' 401(k) Plan. Upon promotion to an eligible job class, employees' accounts are transferred from the Plan to the Burr Forman LLP Profit Sharing Plan.

Note 2. Tax Status

The Plan adopted a non-standardized pre-approved form of a plan sponsored by Great-West Trust Company, LLC. The IRS has determined and informed Great-West Trust Company, LLC by an opinion letter dated June 30, 2020, that the prototype plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Effective August 1, 2022, Great-West Trust Company, LLC was renamed Empower Trust Company, LLC. Although the Plan has been amended since receiving the opinion letter, Plan management and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, the accompanying financial statements do not include a provision for income taxes.

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

Note 3. Information Prepared and Certified by Trustee (Unaudited)

The following is a summary of the investment information regarding the Plan as of December 31, 2025 and 2024, and for the years then ended, included in the Plan's financial statements and supplemental schedules that were prepared or derived from information prepared by the trustees of the Plan, and furnished to the Plan administrator. The Plan administrator had obtained certification from the trustees that such information is complete and accurate.

The trustees providing such information were Empower Annuity Insurance Company of America and Empower Trust Company, LLC for the years ended December 31, 2025 and 2024.

Note 3. Information Prepared and Certified by Trustee (Unaudited) - Continued

	2025	2024
Investments, at fair value:		
Registered investment companies	$ 1,327,659	$ 1,478,008
Common collective trusts	3,988,351	3,796,170
Fixed annuity contracts	69,897	68,599
Variable annuity contracts	90,506	84,779
Total investments	$ 5,476,413	$ 5,427,556

	2025
Investment income:	
Net appreciation in fair value of investments	$ 723,227
Interest and dividends	51,954
Total investment income	$ 775,181

Note 4. Plan Termination

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

Note 5. Parties-in-Interest Transactions

The investments of the Plan are shares of mutual funds managed by the trustee, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for services rendered by Empower that have been included in administrative expenses in the accompanying financial statements amounted to $12,420 and $7,094 during December 31, 2025 and 2024, respectively.

Note 6. Risks and Uncertainties

The Plan permits participants to invest in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investments. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for plan benefits.

Note 7. ERISA Bond Requirement

The Employee Retirement Income Security Act of 1974 (ERISA) requires that every person who handles funds or other property of the Plan be bonded. The bond coverage is to be determined by the balance of the total plan assets and is required to be the lesser of 10% of the plan's assets at the beginning of the plan year or $500,000. At December 31, 2025 and 2024, the Plan's sponsor maintained bond coverage in the amount of $500,000.

Note 8. Fair Value of Assets

The Plan accounts for fair value measurement in accordance with FASB ASC 820. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted 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 or liabilities in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has 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 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.

Note 8. Fair Value of Assets – Continued

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

Registered investment companies: Valued at the daily closing prices, typically from multiple sources. Share prices and net asset value (NAV) for the mutual funds are generally obtained from a file feed from the National Securities Clearing Corporation, and/or directly from the fund house, or a secondary pricing source, such as Interactive Data Corporation (IDC).

Common collective trust: Valued using net asset value (NAV) per share/unit as a practical expedient. NAVs are generally obtained directly from the fund house or other investment provider.

Fixed annuity contract: Valued at fair value of the investment contract. Prior to contract termination, fair value equals contract value. Fair value is determined by using a discounted cash flow valuation methodology where the interest rate for the portfolio investment contract is reset at least as frequently as annually.

Variable annuity contract: Prices per unit values are calculated daily by the annuity provider according to methods described in the annuity contract. The annuity contract disclosures for pricing methods, as regulated by the Securities and Exchange Commission, are considered an observable input.

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

Assets and liabilities itemized within the fair value hierarchy below were measured at fair value during the years ended December 31, 2025 and 2024, using the market and income approaches.

Note 8. Fair Value of Assets - Continued

		Assets at Fair Value as of December 31, 2025		
	Fair Value	Level 1	Level 2	Level 3
Registered investment companies	$ 1,327,659	$ 1,327,659	$ -	$ -
Fixed annuity contract	69,897	-	69,897	-
Variable annuity contract	90,506	-	90,506	-
Total	1,488,062	$ 1,327,659	$ 160,403	$ -
Investments measured at NAV (a):				
Common collective trusts	3,988,351			
Total	$ 5,476,413			

		Assets at Fair Value as of December 31, 2024		
	Fair Value	Level 1	Level 2	Level 3
Registered investment companies	$ 1,478,008	$ 1,478,008	$ -	$ -
Fixed annuity contract	68,599	-	68,599	-
Variable annuity contract	84,779	-	84,779	-
Total	1,631,386	$ 1,478,008	$ 153,378	$ -
Investments measured at NAV (a):				
Common collective trusts	3,796,170			
Total	$ 5,427,556			

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 8. Fair Value of Assets - Continued

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

		Fair Value Estimated Using NAV Per Share as of December 31, 2025		
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Aggressive Freedom 401(k) Class	$ 673,760	None	Daily	30 days
Growth Freedom 401(k) Class	214,225	None	Daily	30 days
Moderate Freedom 401(k) Class	2,330,284	None	Daily	30 days
Conservative Freedom 401(k) Class	86,858	None	Daily	30 days
Income Freedom 401(k) Class	1,877	None	Daily	30 days
Eagle Mid Cap Growth CIT Class	97,078	None	Daily	30 days
MFS Mid Cap Value Fund CT	60,660	None	Daily	30 days
Harbor Capital Appreciation	463,803	None	Daily	30 days
MFS Large Cap Value CIT Class	59,806	None	Daily	30 days
Total Common Collective Trust	$ 3,988,351			

Note 8. Fair Value of Assets - Continued

		Fair Value Estimated Using NAV Per Share as of December 31, 2024		
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Aggressive Freedom 401(k) Class	$ 478,839	None	Daily	30 days
Growth Freedom 401(k) Class	417,300	None	Daily	30 days
Moderate Freedom 401(k) Class	2,322,557	None	Daily	30 days
Conservative Freedom 401(k) Class	80,679	None	Daily	30 days
Income Freedom 401(k) Class	1,082	None	Daily	30 days
Eagle Mid Cap Growth CIT Class	102,204	None	Daily	30 days
MFS Mid Cap Value Fund CT	45,847	None	Daily	30 days
Harbor Capital Appreciation	301,822	None	Daily	30 days
MFS Large Cap Value CIT Class	45,840	None	Daily	30 days
Total Common Collective Trust	$ 3,796,170			

Note 9. Concentration of Investments

Included in investments at December 31, 2025 and 2024, are:

	As of December 31, 2025	
Investment	Investment Amount	Percent of Total Investments
Moderate (MAP) Freedom 401(k) Class	$ 2,330,284	43%
Vanguard Institutional Index Fund	893,570	16%
Aggressive (MAP) Freedom 401(k) Class	673,760	12%

Note 9. Concentration of Investments - Continued

	As of December 31, 2024	
Investment	Investment Amount	Percent of Total Investments
Moderate (MAP) Freedom 401(k) Class	$ 2,322,557	43%
Vanguard Institutional Index Fund	1,007,006	19%

A significant decline in the market value of these funds would significantly affect the net assets available for benefits.

Note 10. Plan Amendments

Effective May 1, 2024, the Plan was amended to adopt and make available Domestic Abuse Distributions pursuant to the domestic abuse provision of the SECURE Act 2.0.

Effective January 23, 2025, the Plan was amended to add additional predecessor employers for whom prior service will be credited with the Plan.

Effective May 1, 2025, the Plan was amended to add another predecessor employer for whom prior service will be credited with the Plan.

Effective August 15, 2025, the Plan was amended to implement the maximum mandatory cash-out limit allowable under the SECURE Act 2.0.

Note 11. Subsequent Events

The Plan sponsor has evaluated subsequent events through October 1, 2026, the date on which the financial statements were available to be issued.

Effective January 1, 2026, the Plan was amended to add an additional predecessor employer for whom prior service will be credited with the Plan.

Supplemental Information

Burr & Forman LLP Employees' 401(k) Plan
EIN: 63-0322727 PLN: 003
Attachment to Form 5500 Schedule H Item 4i

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

(A)	(B) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(D) Cost	(E) Current value
**	Empower Trust Company	Moderate (MAP) Freedom 401K Class	*	$ 2,330,284
**	Empower Trust Company	Vanguard Institutional Index Fund	*	893,570
**	Empower Trust Company	Aggressive (MAP) Freedom 401K Class	*	673,760
**	Empower Trust Company	Harbor Capital Appreciation Retirement	*	463,803
**	Empower Trust Company	Growth (MAP) Freedom 401K Class	*	214,225
**	Empower Trust Company	Vanguard Total Intl Stock Index Admiral	*	129,274
**	Empower Trust Company	Vanguard Extended Market Idx Adm	*	120,197
**	Empower Trust Company	Loomis Sayles Small Cap Growth N	*	100,029
**	Empower Trust Company	Eagle Mid Cap Growth CIT Class	*	97,078
**	Empower Trust Company	Conservative (MAP) Freedom 401K Class	*	86,858
**	Empower Trust Company	Key Guaranteed Portfolio Fund	*	69,897
**	Empower Trust Company	MFS Mid Cap Value Fund CT	*	60,660
**	Empower Trust Company	MFS Large Cap Value CIT CL CT	*	59,806
**	Empower Trust Company	MFS Intnl Growth Equity (IS Platform)	*	47,291
**	Empower Trust Company	Vanguard Total Bond Market Index Adm	*	45,878
**	Empower Trust Company	Macquire Small Cap Value R6	*	38,711
**	Empower Trust Company	Capital Group Europacific Growth SA	*	28,524
**	Empower Trust Company	Core Plus Bond/Pgim Fund	*	14,692
**	Empower Trust Company	Income (MAP) Freedom 401K Class	*	1,876
				$ 5,476,413

** Party-in-interest as defined by ERISA
* Cost not required for participant directed investments

See independent auditors' report.

Burr & Forman LLP Employees' 401(k) Plan
EIN: 63-0322727 PLN: 003
Attachment to Form 5500 Schedule H Item 4i

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)

(A) Identity of issuer, borrower, lessor, or similar party	(B) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(C) Cost of acquisitions	(D) Proceeds of dispositions
Empower Trust Company	Key Guaranteed Portfolio Fund	*	$ 3,769
			$ 3,769

* Cost omitted for participant directed investments

See independent auditors' report.

Burr & Forman LLP Employees' 401(k) Plan
EIN: 63-0322727 PLN: 003
Attachment to Form 5500 Schedule H, Line 4j

Schedule H, line 4j - Schedule of Reportable Transactions

(A) Identity of Party Involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(G) Cost of Asset	(H) Current Value on Trans Date	(I) Net Gain or (Loss)
Category (I): Individual Transactions in Excess of 5% of Plan Assets						
Empower Trust Company	Moderate (Map) Freedom 401k Class	-	362,671	311,714	362,671	50,957
Empower Trust Company	Vanguard Institutional Index Fund	-	366,963	263,639	366,963	103,324
Category (III): Series of Securities Transactions in Excess of 5% of Plan Assets						
Empower Trust Company	Moderate (Map) Freedom 401k Class	671,206	-	671,206	671,206	-
Empower Trust Company	Moderate (Map) Freedom 401k Class	-	961,494	812,660	961,494	148,834
Empower Trust Company	Vanguard Institutional Index Fund	371,184	-	371,184	371,184	-
Empower Trust Company	Vanguard Institutional Index Fund	-	637,176	476,103	637,176	161,073

See independent auditors' report.

TRANSACTIONS FOR REVIEW (5% REPORTABLE)

Burr & Forman LLP Employees' 401(k) Plan

01-JAN-25 to 31-DEC-25

10-JAN-26 14:16:13

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
4KGPGW	(334.97)	0.000000	9	(237.69)	0.000000	3	(237.69)	SERIES
1ASTAGG	144,329.79	5,182.584859	485	(51,266.44)	(1,709.748370)	846	(40,387.18)	SERIES
1ASTCON	24,534.37	1,295.329489	181	(29,405.37)	(1,450.957720)	225	(26,791.80)	SERIES
1ASTGRO	76,810.80	2,982.391036	501	(318,603.12)	(12,470.622603)	711	(258,360.27)	SERIES
1ASTINC	673.58	42.256579	27	(6.37)	(0.398117)	32	(6.10)	SERIES
1ASTMOD	671,205.94	30,136.623550	1462	(961,494.46)	(43,407.818808)	2803	(812,660.17)	SERIES
1VTIAX	101,553.35	2,822.494948	546	(156,975.78)	(4,256.317996)	463	(134,035.68)	SERIES
1J0003A	11,168.64	790.479936	14	(181.87)	(15.888115)	116	(181.14)	SERIES
1J0025A	2,131.33	121.895938	69	(266.55)	(16.240991)	275	(235.94)	SERIES
1DVZRX	11,866.55	171.788829	80	(26,557.41)	(392.065143)	264	(27,936.09)	SERIES
1LSSNX	46,677.65	1,639.341119	229	(32,332.91)	(1,122.445776)	405	(31,771.10)	SERIES
1CEMCG1	21,546.57	1,173.137743	102	(32,689.89)	(1,715.590853)	388	(26,793.21)	SERIES
1MFSMCV	11,281.78	521.636612	72	(95.50)	(4.360392)	201	(77.28)	SERIES
1VEXAX	74,109.05	505.258959	454	(75,770.48)	(502.083410)	473	(58,874.38)	SERIES
1HRBCAR	172,386.27	8,708.439707	423	(52,892.67)	(2,968.995497)	736	(38,078.25)	SERIES
1MFSLCV	7,115.57	565.254158	26	(30.80)	(2.358083)	153	(24.01)	SERIES
1INSIDX	371,183.78	741.428715	1549	(637,175.62)	(1,225.623372)	1359	(476,103.46)	SERIES
1VBTLX	23,489.48	2,445.380137	426	(50,609.46)	(5,324.794667)	262	(53,148.59)	SERIES
1J0064A	4,441.48	156.870312	92	(25,819.91)	(892.710207)	209	(24,170.32)	SERIES
1KGPGW	4,245.23	0.000000	55	(3,769.14)	0.000000	389	(3,769.14)	SERIES
5% TRANSACTIONS								
1ASTMOD	0.00	0.000000	0	(362,671.27)	(17,096.490485)	12	(311,713.80)	14-JAN-25
1INSIDX	0.00	0.000000	0	(366,962.66)	(659.850515)	11	(263,639.23)	30-DEC-25

LEGEND

INVESTMENT OPTION:

4KGPGW	Key Guaranteed Portfolio Fund	1ASTAGG	Aggressive (MAP) Freedom 401k Class
1ASTCON	Conservative (MAP) Freedom 401k Class	1ASTGRO	Growth (MAP) Freedom 401k Class
1ASTINC	Income (MAP) Freedom 401k Class	1ASTMOD	Moderate (MAP) Freedom 401k Class
1VTIAX	Vanguard Total Intl Stock Index Admiral	1J0003A	Capital Group EuroPacific Growth SA
1J0025A	MFS Intnl Growth Equity (IS Platform)	1DVZRX	Nomura Small Cap Value R6
1LSSNX	Loomis Sayles Small Cap Growth N	1CEMCG1	Eagle Mid Cap Growth CIT Class 1
1MFSMCV	MFS Mid Cap Value Fund CT	1VEXAX	Vanguard Extended Market Idx Adm
1HRBCAR	Harbor Capital Appreciation R	1MFSLCV	MFS Large Cap Value CIT CL CT
1INSIDX	Vanguard Institutional Index Fund	1VBTLX	Vanguard Total Bond Market Index Adm
1J0064A	Core Plus Bond / PGIM Fund	1KGPGW	Key Guaranteed Portfolio Fund

Burr & Forman LLP Employees' 401(k) Plan

Birmingham, Alabama

Financial Statements

December 31, 2025 and 2024

Kassouf & Co., Inc.

Burr & Forman LLP Employees' 401(k) Plan
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December 31, 2025 and 2024

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Kassouf
CPAs and Advisors

Independent Auditors' Report

Trustee and Administrator
Burr & Forman LLP Employees' 401(k) Plan
Birmingham, Alabama

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

We have performed audits of the accompanying financial statements of Burr & Forman LLP Employees' 401(k) 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, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Burr & Forman LLP Employees' 401(k) 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 year ended December 31, 2025, 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 financial statements referred to above, 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 financial statements referred to above 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).

Kassouf & Co., Inc.
2101 Highland Avenue South • Suite 300 • Birmingham, AL 35205-4009
(205)443-2500 • kassouf.com

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Burr & Forman LLP Employees' 401(k) 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 Burr & Forman LLP Employees' 401(k) Plan's ability to continue for one year after the date the financial statements are available to be issued.

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

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Burr & Forman LLP Employees' 401(k) 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 Burr & Forman LLP Employees' 401(k) 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 certification, 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 Schedules Required by ERISA

The supplemental schedules of Schedule H, line 4i - Schedule of Assets (Held at End of Year), Schedule H, line 4i – Schedule of Assets (Acquired and Disposed of Within Year) and Schedule H, line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

KASSOUF & CO., INC.

Kassouf & Co.

CPAs and Advisors

October 1, 2026

Burr & Forman LLP Employees' 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments, at Fair Value	$ 5,476,413	$ 5,427,556
Receivables		
Employer contributions	328,875	314,590
Total Receivables	328,875	314,590
Total Assets Available for Benefits	5,805,288	5,742,146
Net Assets Available for Benefits	$ 5,805,288	$ 5,742,146

See accompanying notes to the financial statements.

Burr & Forman LLP Employees' 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2025

Additions to Net Assets Attributed to:	
Contributions	
Employer	$ 328,875
Participant	1,087,349
Rollover	241,626
Total Contributions	1,657,850
Investment Income	
Interest and dividends	51,954
Net appreciation in fair value of investments	723,227
Total Investment Income	775,181
Total Additions	2,433,031
Deductions from Net Assets Attributed to:	
Benefits paid	644,058
Investment advisory and administration expenses	13,626
Total Deductions	657,684
Net increase	1,775,347
Net Assets Available for Benefits	
Beginning of year	5,742,146
Net transfers from plan	(1,712,205)
End of year	$ 5,805,288

See accompanying notes to the financial statements.

Note 1. Description of Plan and Summary of Significant Accounting Policies

Description of Plan

The following description of the Burr & Forman LLP Employees' 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

A. **General** - The Plan is a defined contribution plan covering substantially all employees and self-employed persons of Burr & Forman LLP (the Partnership) who are not participants in the Burr & Forman LLP Profit Sharing Plan, summer associates, or law school students. An employee is eligible to participate on the date of employment with the employer. An employee is eligible to receive discretionary nonelective employer contributions after the completion of one year of service.

B. **Contributions** - Each year participants may contribute a percentage of pretax annual compensation or after-tax Roth elective deferral contributions, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit plans or contribution plans. Each year the Partnership may make contributions to the Plan in the amount necessary to provide the top heavy minimum contribution. Effective January 1, 2019, the Partnership may make nonelective employer contributions. Contributions are subject to certain limitations.

C. **Participant Accounts** - Each participant's account is credited with the participant's contribution and an allocation of (a) the Partnership's contribution, if applicable, and (b) plan earnings. Plan earnings are credited on a daily basis. Allocations are based on participant earnings or account balances, as defined in the Plan agreement.

D. **Vesting and Forfeitures** – Participants are immediately vested in their voluntary contributions and nonelective employer contributions plus actual earnings thereon. See the Plan Document for further details.

E. **Payment of Benefits** - Upon retirement, death, disability, or other termination of employment, a participant (or beneficiary) may elect to receive the entire amount of his/her account in one lump sum payment or on an installment basis.

F. **Administration** - The Plan is administered by the Partnership. For the years ended December 31, 2025 and 2024, Empower Annuity Insurance Company of America and Empower Trust Company, LLC were appointed trustees of the Plan. All funds in the Plan are held in trust by the trustees. Certain administrative expenses for trustee fees and recordkeeping fees are paid directly by the Partnership at the Partnership’s discretion. Other fees are paid by the Plan.

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

G. **Life Insurance -** Life insurance contracts are prohibited within the Plan.

Basis of Accounting

The Plan's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized in the period in which they are earned. Expenses are recognized in the period in which they are incurred.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Sponsor determines the Plan's valuation policies. See Note 8 for more information concerning fair value measurement.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation or depreciation in fair value of investments is the difference between the proceeds received or aggregate fair market value of investments determined at the end of the year and the aggregate fair value of investments determined at the beginning of the year or cost if acquired during the year. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

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

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

Transfers from Plan

Newly hired employees who are not from an excluded job class will become participants of the Burr & Forman LLP Profit Sharing Plan upon hire. Employees who are not eligible for the Burr & Forman LLP Profit Sharing Plan and who are not summer associates or law school students are eligible for the Burr & Forman LLP Employees' 401(k) Plan. Upon promotion to an eligible job class, employees' accounts are transferred from the Plan to the Burr Forman LLP Profit Sharing Plan.

Note 2. Tax Status

The Plan adopted a non-standardized pre-approved form of a plan sponsored by Great-West Trust Company, LLC. The IRS has determined and informed Great-West Trust Company, LLC by an opinion letter dated June 30, 2020, that the prototype plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Effective August 1, 2022, Great-West Trust Company, LLC was renamed Empower Trust Company, LLC. Although the Plan has been amended since receiving the opinion letter, Plan management and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, the accompanying financial statements do not include a provision for income taxes.

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

Note 3. Information Prepared and Certified by Trustee (Unaudited)

The following is a summary of the investment information regarding the Plan as of December 31, 2025 and 2024, and for the years then ended, included in the Plan's financial statements and supplemental schedules that were prepared or derived from information prepared by the trustees of the Plan, and furnished to the Plan administrator. The Plan administrator had obtained certification from the trustees that such information is complete and accurate.

The trustees providing such information were Empower Annuity Insurance Company of America and Empower Trust Company, LLC for the years ended December 31, 2025 and 2024.

Note 3. Information Prepared and Certified by Trustee (Unaudited) - Continued

	2025	2024
Investments, at fair value:		
Registered investment companies	$ 1,327,659	$ 1,478,008
Common collective trusts	3,988,351	3,796,170
Fixed annuity contracts	69,897	68,599
Variable annuity contracts	90,506	84,779
Total investments	$ 5,476,413	$ 5,427,556

	2025
Investment income:	
Net appreciation in fair value of investments	$ 723,227
Interest and dividends	51,954
Total investment income	$ 775,181

Note 4. Plan Termination

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

Note 5. Parties-in-Interest Transactions

The investments of the Plan are shares of mutual funds managed by the trustee, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for services rendered by Empower that have been included in administrative expenses in the accompanying financial statements amounted to $12,420 and $7,094 during December 31, 2025 and 2024, respectively.

Note 6. Risks and Uncertainties

The Plan permits participants to invest in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investments. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for plan benefits.

Note 7. ERISA Bond Requirement

The Employee Retirement Income Security Act of 1974 (ERISA) requires that every person who handles funds or other property of the Plan be bonded. The bond coverage is to be determined by the balance of the total plan assets and is required to be the lesser of 10% of the plan's assets at the beginning of the plan year or $500,000. At December 31, 2025 and 2024, the Plan's sponsor maintained bond coverage in the amount of $500,000.

Note 8. Fair Value of Assets

The Plan accounts for fair value measurement in accordance with FASB ASC 820. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted 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 or liabilities in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has 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 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.

Note 8. Fair Value of Assets – Continued

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

Registered investment companies: Valued at the daily closing prices, typically from multiple sources. Share prices and net asset value (NAV) for the mutual funds are generally obtained from a file feed from the National Securities Clearing Corporation, and/or directly from the fund house, or a secondary pricing source, such as Interactive Data Corporation (IDC).

Common collective trust: Valued using net asset value (NAV) per share/unit as a practical expedient. NAVs are generally obtained directly from the fund house or other investment provider.

Fixed annuity contract: Valued at fair value of the investment contract. Prior to contract termination, fair value equals contract value. Fair value is determined by using a discounted cash flow valuation methodology where the interest rate for the portfolio investment contract is reset at least as frequently as annually.

Variable annuity contract: Prices per unit values are calculated daily by the annuity provider according to methods described in the annuity contract. The annuity contract disclosures for pricing methods, as regulated by the Securities and Exchange Commission, are considered an observable input.

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

Assets and liabilities itemized within the fair value hierarchy below were measured at fair value during the years ended December 31, 2025 and 2024, using the market and income approaches.

Note 8. Fair Value of Assets - Continued

		Assets at Fair Value as of December 31, 2025		
	Fair Value	Level 1	Level 2	Level 3
Registered investment companies	$ 1,327,659	$ 1,327,659	$ -	$ -
Fixed annuity contract	69,897	-	69,897	-
Variable annuity contract	90,506	-	90,506	-
Total	1,488,062	$ 1,327,659	$ 160,403	$ -
Investments measured at NAV (a):				
Common collective trusts	3,988,351			
Total	$ 5,476,413			

		Assets at Fair Value as of December 31, 2024		
	Fair Value	Level 1	Level 2	Level 3
Registered investment companies	$ 1,478,008	$ 1,478,008	$ -	$ -
Fixed annuity contract	68,599	-	68,599	-
Variable annuity contract	84,779	-	84,779	-
Total	1,631,386	$ 1,478,008	$ 153,378	$ -
Investments measured at NAV (a):				
Common collective trusts	3,796,170			
Total	$ 5,427,556			

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 8. Fair Value of Assets - Continued

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

		Fair Value Estimated Using NAV Per Share as of December 31, 2025		
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Aggressive Freedom 401(k) Class	$ 673,760	None	Daily	30 days
Growth Freedom 401(k) Class	214,225	None	Daily	30 days
Moderate Freedom 401(k) Class	2,330,284	None	Daily	30 days
Conservative Freedom 401(k) Class	86,858	None	Daily	30 days
Income Freedom 401(k) Class	1,877	None	Daily	30 days
Eagle Mid Cap Growth CIT Class	97,078	None	Daily	30 days
MFS Mid Cap Value Fund CT	60,660	None	Daily	30 days
Harbor Capital Appreciation	463,803	None	Daily	30 days
MFS Large Cap Value CIT Class	59,806	None	Daily	30 days
Total Common Collective Trust	$ 3,988,351			

Note 8. Fair Value of Assets - Continued

		Fair Value Estimated Using NAV Per Share as of December 31, 2024		
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Aggressive Freedom 401(k) Class	$ 478,839	None	Daily	30 days
Growth Freedom 401(k) Class	417,300	None	Daily	30 days
Moderate Freedom 401(k) Class	2,322,557	None	Daily	30 days
Conservative Freedom 401(k) Class	80,679	None	Daily	30 days
Income Freedom 401(k) Class	1,082	None	Daily	30 days
Eagle Mid Cap Growth CIT Class	102,204	None	Daily	30 days
MFS Mid Cap Value Fund CT	45,847	None	Daily	30 days
Harbor Capital Appreciation	301,822	None	Daily	30 days
MFS Large Cap Value CIT Class	45,840	None	Daily	30 days
Total Common Collective Trust	$ 3,796,170			

Note 9. Concentration of Investments

Included in investments at December 31, 2025 and 2024, are:

	As of December 31, 2025	
Investment	Investment Amount	Percent of Total Investments
Moderate (MAP) Freedom 401(k) Class	$ 2,330,284	43%
Vanguard Institutional Index Fund	893,570	16%
Aggressive (MAP) Freedom 401(k) Class	673,760	12%

Note 9. Concentration of Investments - Continued

	As of December 31, 2024	
Investment	Investment Amount	Percent of Total Investments
Moderate (MAP) Freedom 401(k) Class	$ 2,322,557	43%
Vanguard Institutional Index Fund	1,007,006	19%

A significant decline in the market value of these funds would significantly affect the net assets available for benefits.

Note 10. Plan Amendments

Effective May 1, 2024, the Plan was amended to adopt and make available Domestic Abuse Distributions pursuant to the domestic abuse provision of the SECURE Act 2.0.

Effective January 23, 2025, the Plan was amended to add additional predecessor employers for whom prior service will be credited with the Plan.

Effective May 1, 2025, the Plan was amended to add another predecessor employer for whom prior service will be credited with the Plan.

Effective August 15, 2025, the Plan was amended to implement the maximum mandatory cash-out limit allowable under the SECURE Act 2.0.

Note 11. Subsequent Events

The Plan sponsor has evaluated subsequent events through October 1, 2026, the date on which the financial statements were available to be issued.

Effective January 1, 2026, the Plan was amended to add an additional predecessor employer for whom prior service will be credited with the Plan.

Supplemental Information

Burr & Forman LLP Employees' 401(k) Plan
EIN: 63-0322727 PLN: 003
Attachment to Form 5500 Schedule H Item 4i

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

(A)	(B) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(D) Cost	(E) Current value
**	Empower Trust Company	Moderate (MAP) Freedom 401K Class	*	$ 2,330,284
**	Empower Trust Company	Vanguard Institutional Index Fund	*	893,570
**	Empower Trust Company	Aggressive (MAP) Freedom 401K Class	*	673,760
**	Empower Trust Company	Harbor Capital Appreciation Retirement	*	463,803
**	Empower Trust Company	Growth (MAP) Freedom 401K Class	*	214,225
**	Empower Trust Company	Vanguard Total Intl Stock Index Admiral	*	129,274
**	Empower Trust Company	Vanguard Extended Market Idx Adm	*	120,197
**	Empower Trust Company	Loomis Sayles Small Cap Growth N	*	100,029
**	Empower Trust Company	Eagle Mid Cap Growth CIT Class	*	97,078
**	Empower Trust Company	Conservative (MAP) Freedom 401K Class	*	86,858
**	Empower Trust Company	Key Guaranteed Portfolio Fund	*	69,897
**	Empower Trust Company	MFS Mid Cap Value Fund CT	*	60,660
**	Empower Trust Company	MFS Large Cap Value CIT CL CT	*	59,806
**	Empower Trust Company	MFS Intnl Growth Equity (IS Platform)	*	47,291
**	Empower Trust Company	Vanguard Total Bond Market Index Adm	*	45,878
**	Empower Trust Company	Macquire Small Cap Value R6	*	38,711
**	Empower Trust Company	Capital Group Europacific Growth SA	*	28,524
**	Empower Trust Company	Core Plus Bond/Pgim Fund	*	14,692
**	Empower Trust Company	Income (MAP) Freedom 401K Class	*	1,876
				$ 5,476,413

** Party-in-interest as defined by ERISA
* Cost not required for participant directed investments

See independent auditors' report.

Burr & Forman LLP Employees' 401(k) Plan
EIN: 63-0322727 PLN: 003
Attachment to Form 5500 Schedule H Item 4i

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)

(A) Identity of issuer, borrower, lessor, or similar party	(B) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(C) Cost of acquisitions	(D) Proceeds of dispositions
Empower Trust Company	Key Guaranteed Portfolio Fund	*	$ 3,769
			$ 3,769

* Cost omitted for participant directed investments

See independent auditors' report.

Burr & Forman LLP Employees' 401(k) Plan
EIN: 63-0322727 PLN: 003
Attachment to Form 5500 Schedule H, Line 4j

Schedule H, line 4j - Schedule of Reportable Transactions

(A) Identity of Party Involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(G) Cost of Asset	(H) Current Value on Trans Date	(I) Net Gain or (Loss)
Category (I): Individual Transactions in Excess of 5% of Plan Assets						
Empower Trust Company	Moderate (Map) Freedom 401k Class	-	362,671	311,714	362,671	50,957
Empower Trust Company	Vanguard Institutional Index Fund	-	366,963	263,639	366,963	103,324
Category (III): Series of Securities Transactions in Excess of 5% of Plan Assets						
Empower Trust Company	Moderate (Map) Freedom 401k Class	671,206	-	671,206	671,206	-
Empower Trust Company	Moderate (Map) Freedom 401k Class	-	961,494	812,660	961,494	148,834
Empower Trust Company	Vanguard Institutional Index Fund	371,184	-	371,184	371,184	-
Empower Trust Company	Vanguard Institutional Index Fund	-	637,176	476,103	637,176	161,073

See independent auditors' report.