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.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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:
- [X] 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
KEKER, VAN NEST & PETERS LLP RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1989

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)
KEKER, VAN NEST & PETERS LLP

633 BATTERY STREET
SAN FRANCISCO, CA 94111

2b Employer Identification Number (EIN)
94-2789810

2c Plan Sponsor's telephone number
415-391-5400

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.	10/07/2026	STEVE TAYLOR
	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: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5	Total number of participants at the beginning of the plan year	**5**	200
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)**	144
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	158
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	33
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	191
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	192
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)**	196
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)**	190
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:

2F 2G 2J 2R 3B 2A 2E 2S 2T

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) [ ]	Insurance	**(1)** [ ]	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)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE 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
KEKER, VAN NEST & PETERS LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KEKER, VAN NEST & PETERS LLP

D Employer Identification Number (EIN)
94-2789810

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).. . . . . [X] Yes [ ] No

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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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)

CERITY PARTNERS LLC

27-1180831

(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?
26 51	ADVISOR	81410	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WETHERBY ASSET MANAGEMEN T

94-3112753

(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?
26 51	ADVISOR	20510	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	7304	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
GQG PARTNERS EMERG MARKETS EQ INSTL 1 FREEDOM VALLEY DR OAKS, PA 19456	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ECOFIN GLOBAL REN INFRASTRUCTURE 140 WILLIAM STREET OAKS, PA 19456	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
CAUSEWAY INTERNATNALVALUE INSTL P. O. BOX 1100 OAKS, PA 19456	0.15%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
CLIFFWATER CORPORATELENDING FUND I	4640 ADMIRALTY WAY, 11TH FL MARINA DEL REY, CA 90292	0.18%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DWS RREEF REAL ASSETS FUND INSTL CL	280 PARK AVE, 9TH FLR NEW YORK, NY 10026	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DOUBLELINE TOTAL RETURN BOND FD	777 EAST WISCONSIN AVE MILWAUKEE, WI 53202	0.06%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
JOHN HANCOCK INFRASTRUCTURE I 601 CONGRESS ST., 9TH FL. BOSTON, MA 02210	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TCW METWEST TOTAL RETURN BOND 865 S FIGUEROA ST 1400 LOS ANGELES, CA 90071	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VOYA STRATEGIC INC OPPORTUNITIES 7337 E. DOUBLETREE RANCH RD SCOTTSDALE, AZ 85258	0.10%

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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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 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
KEKER, VAN NEST & PETERS LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KEKER, VAN NEST & PETERS LLP

D Employer Identification Number (EIN)
94-2789810

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	23417	2103
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3328704	3508063
(2) Participant contributions	1b(2)	3957	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1619156	2469741
(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	3234384
(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)	313747	459198
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	91378172	129064802
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	21803818	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	118470971	138738291
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	118470971	138738291

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)	3508063	
(B) Participants	2a(1)(B)	2844989	
(C) Others (including rollovers)	2a(1)(C)	1215491	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		7568543
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	65622	
(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)	33521	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		99143
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	16263	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3335616	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3351879
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	316701	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	269375	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		47326
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	640164	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		640164

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		15082240
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		26789295
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6332029	
(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)		6332029
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		79502
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)	4158	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	101920	
(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)	4366	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		110444
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6521975
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		20267320
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [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: COMYNS, SMITH, MCCLEARY & DEAVERLLP **(2)** EIN: 68-0307221

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**	X		

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)

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
KEKER, VAN NEST & PETERS LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KEKER, VAN NEST & PETERS LLP

D Employer Identification Number (EIN)
94-2789810

Part I Distributions

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

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

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

EIN(s): 04-6568107 82-3967259

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A .

KEKER, VAN NEST & PETERS RETIREMENT PLAN

Financial Statements
as of December 31, 2025 and 2024,
for the year ended December 31, 2025,
Supplemental Schedule and
Independent Auditor's Report

Audited by:
Comyns, Smith, McCleary & Deaver, LLP
Certified Public Accountants
1777 Botelho Drive, Suite 350
Walnut Creek, CA 94596
Telephone (925) 299-1040

Financial Statements

KEKER, VAN NEST & PETERS RETIREMENT PLAN

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Partners:
John R. Comyns
Steven P. Smith
Dan K. Deaver
James B. Wolf
Brent M. Baxter
Andrew M. Porter
David C. Christy
Mark A. Trammell
Miriam J. Chiappetta
Stefan M. Foushée
David B. McCleary (1954-1996)

CSM&D
Comyns, Smith, McCleary & Deaver
CPAs | TAX | AUDIT | ADVISORY

INDEPENDENT AUDITOR'S REPORT

Trustee and Plan Administrator
Keker, Van Nest & Peters Retirement Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of Keker, Van Nest & Peters Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

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

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

(continued)

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements 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.

(continued)

In performing an audit in accordance with GAAS, we:

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

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

(continued)

INDEPENDENT AUDITOR'S REPORT (continued)

The information included in the supplemental schedule, other than the information that agrees to or is derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

CSMD, LLP

October 2, 2026

KEKER, VAN NEST & PETERS RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS:		
Non-interest bearing cash	$ 2,103	$ 23,417
Investments, at fair value:		
Mutual funds	105,130,225	91,378,172
Money market fund	1,681,435	1,619,156
Investments, at fair value	106,811,660	92,997,328
Self-directed brokerage accounts, at fair value		
Unit investment trust	14,105,720	14,738,256
Mutual funds	9,828,857	5,554,645
Common stock	3,234,384	1,173,609
Money market fund	788,306	337,308
Total self-directed brokerage accounts, at fair value	27,957,267	21,803,818
Total investments, at fair value	134,768,927	114,801,146
Receivables:		
Notes receivable from participants	459,198	313,747
Employee contributions receivable	-	3,957
Employer contributions receivable	3,508,063	3,328,704
Total receivables	3,967,261	3,646,408
Net assets available for benefits	$ 138,738,291	$ 118,470,971

See notes to financial statements.

KEKER, VAN NEST & PETERS RETIREMENT PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2025

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Dividends and interest	$ 3,451,022
Net appreciation in fair value of investments:	15,769,730
Total investment income	19,220,752
Contributions:	
Participants	2,844,989
Employer	3,508,063
Rollovers	1,215,491
Total contributions	7,568,543
Total additions	26,789,295
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	6,332,029
Deemed distributions to participants	79,502
Administrative fees	110,444
Total deductions	6,521,975
NET INCREASE	20,267,320
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of the year	118,470,971
End of the year	$ 138,738,291

See notes to financial statements.

1. DESCRIPTION OF PLAN AND SIGNIFICANT ACCOUNTING POLICIES

The following description of the Keker, Van Nest & Peters Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan originally adopted effective January 1, 1989, by Keker, Van Nest & Peters LLP (the "Partnership" or "Plan Administrator") for eligible employees of the Partnership. Certain employees, including associate attorneys, contract attorneys, senior IP attorneys, senior counsel, summer associates, summer clerks, temporary employees, leased employees, certain nonresident aliens, and employees covered by a collective bargaining agreement, are excluded from participation in the Plan, subject to certain exceptions. Summer associates, summer clerks, and temporary employees may become eligible after attaining age 21 and completing at least 1,000 hours of service during an eligibility computation period. The Plan was amended effective April 1, 2025, and subsequently amended effective August 24, 2025, October 15, 2025, and December 1, 2025.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and Section 401(a) of the Internal Revenue Code ("IRC").

Administration – A Plan Committee (the "Committee") oversees the operations of the Plan, including monitoring the appropriateness and performance of the Plan's investment options. A group of designated partners, including certain former partners, assists with fiduciary oversight of the Plan. Through March 31, 2025, Charles Schwab Bank ("Schwab") served as custodian and Milliman, Inc. served as recordkeeper. Effective April 1, 2025, Fidelity Management Trust Company ("Fidelity") became the Plan's trustee, with Fidelity and its affiliates providing custodial and recordkeeping services.

Basis of accounting – The accounting records of the Plan are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates.

Cash – Cash consists of non-interest bearing cash held in bank accounts.

Vesting – Participants are 100% vested in their employee contributions, rollover contributions, and related earnings. Participants are also 100% vested in nonelective employer contributions (profit-sharing contributions).

Forfeitures – Forfeited non-vested accounts may be used to reduce future employer contributions or to pay administrative expenses of the Plan. Unallocated forfeitures at December 31, 2025 and 2024 totaled $11,708 and $153, respectively. During the year ended December 31, 2025, $153 in forfeitures were used to reduce employer contributions.

Investments – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Committee determines the Plan's valuation policies utilizing information provided by the Plan's custodian, recordkeeper, and other investment service providers, as applicable.

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

Notes receivable from participants – The Plan provides a provision which allows participants to borrow a minimum of $1,000 up to the lesser of $50,000 reduced by the highest outstanding loan balance during the preceding 12-month period, or 50% of the participant's vested account balance. Participants may have no more than two loans outstanding at any time. Loans are secured by the participant's vested account balance and bear interest at a reasonable fixed rate determined by the Plan Administrator based on prevailing market rates. Loans are repaid through after-tax payroll deductions in substantially level payments over a period not to exceed five years; however, loans used to purchase a participant's principal residence may be repaid over a period of up to 10 years. The specific terms and conditions of participant loans are established by the Plan Administrator. Loans that are not repaid in accordance with their terms may be treated as taxable distributions to the participant. Notes receivable from participants are stated at their unpaid principal balances plus accrued interest.

Employee contributions – Participants may elect to have a portion of their eligible compensation contributed to the Plan on a pre-tax or Roth basis, subject to the limits established by the Plan and applicable income tax regulations. Participant deferral contributions are limited to 80% of eligible compensation, subject to applicable statutory limits. Participants who elect pre-tax deferral contributions agree to a corresponding reduction in taxable compensation. Roth deferral contributions are included in taxable compensation when contributed.

Effective August 24, 2025, the Plan was amended to permit voluntary nondeductible after-tax employee contributions. Such contributions are limited to 80% of compensation, and the combined amount of a participant's deferral contributions and after-tax employee contributions may not exceed 80% of compensation.

Participants who attain or are expected to attain age 50 by the end of the taxable year may make catch-up contributions, subject to applicable statutory limits. Participants may also make rollover contributions of eligible amounts from other qualified retirement arrangements in

accordance with the Plan's provisions. Contributions are invested in accordance with participant investment elections and the provisions of the Plan.

Employer contributions – The Plan allows for discretionary employer profit sharing contributions at the option of the Partnership subject to certain eligibility requirements and allocation formula, as defined in the Plan document.

The discretionary profit-sharing contributions for the year ended December 31, 2025 were $3,508,063, all of which was accrued as a receivable at December 31, 2025.

Participant accounts – Each Participant's account is credited with the participant's contribution, allocations of the Partnership's discretionary profit-sharing contributions and investment earnings and is charged with applicable Plan expenses. Allocation of the discretionary profit-sharing contributions are based on eligible compensation and the allocation provisions established under the Plan. Investment earnings and losses are allocated based on each participant's investment elections. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Participant accounts are participant-directed with respect to investment elections.

Certain investment management and fund-related fees are charged directly by the investment funds and are reflected in net investment income or loss. Additional fees may also be charged in connection with self-directed brokerage arrangements. Participants should refer to the applicable fund prospectuses and self-directed brokerage materials for additional information regarding such fees.

Payment of benefits – Benefits are recorded when paid. The Plan generally provides for distributions of a participant's vested account balance upon termination of employment, retirement, disability, or death. The Plan also permits certain in-service withdrawals. Participants who have attained age 59½ may withdraw all or a portion of their vested account balance while still employed. Participants may also withdraw all or a portion of vested nonelective employer contributions and related earnings if such amounts have been held in the participant's account for at least 24 months or after 60 months of participation in the Plan. Hardship withdrawals are permitted in accordance with the provisions of the Plan.

The Plan provides for mandatory distributions of terminated participant account balances of $7,000 or less. Account balances of $1,000 or less may be distributed directly to the participant without consent, while balances greater than $1,000 but not exceeding $7,000 are generally rolled over to an individual retirement account unless the participant makes another election.

At December 31, 2025 and 2024, there were no participants that had chosen to withdraw from the Plan awaiting payment of benefits.

Administrative fees – Investment advisory fees, transaction expenses related to participant notes receivable and distributions, self-directed brokerage account fees, and record-keeping expenses totaling $110,444 in 2025 were charged to the Plan and participant accounts, as applicable. Other administrative expenses of the Plan were paid by the Partnership.

Risks and uncertainties – The Plan provides for various investment options in any combination of investment securities offered by the Plan. Investment securities are exposed to various risks, such as interest rate, market fluctuations and credit risks. Due to the risk associated with certain investment securities, it is at least reasonably possible that changes in market values, interest rates or other factors in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits. Financial instruments, which potentially subject the Plan to concentrations of the aforementioned risks, consist of mutual funds, money market funds, and self-directed brokerage accounts. As the Plan's investments are well-diversified and issuers of the funds' underlying securities are dispersed throughout many industries and geographies, the concentrations of credit and other risks are limited.

Subsequent events – The Plan evaluates events or transactions occurring after the statement of net assets available for benefits date but before the financial statements are available to be issued for potential recognition or disclosure. The financial statements include all subsequent events considered necessary for fair presentation. For the purposes of the accompanying financial statements, subsequent events have been evaluated through October 2, 2026, which represents the date the financial statements were available to be issued.

2. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurement).

The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level two 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. Transfers in and out of level three are recognized on the date of the event or circumstance that caused the transfer.

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

The Plan's method of valuing investments 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's management 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.

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

Mutual Funds: Mutual funds are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed actively traded and are valued at fair values as reported on a national exchange.

Self-directed brokerage accounts: Valued based on closing market prices in the active market in which the security is traded. These securities, which consist of mutual funds, money market funds, common stocks, and a unit investment trust held by the Plan, are actively traded on an established market.

Money Market Fund: Valued using their published net asset value per share as of last business day of the Plan year and are classified within Level 1 of the FV hierarchy.

The following table sets forth, within the fair value hierarchy of GAAP, the Plan's investments at fair value as of December 31, 2025 and 2024:

	Investments at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$105,130,225	$ -	$ -	$105,130,225
Money Market Fund	1,681,435	-	-	1,681,435
Self-directed brokerage accounts:				
Mutual Funds	9,828,857	-	-	9,828,857
Money Market Fund	788,306	-	-	788,306
Common Stocks	3,234,384	-	-	3,234,384
Unit Investment Trust	14,105,720	-	-	14,105,720
Subtotal Self-directed brokerage accounts	27,957,267	-	-	27,957,267
Total investments, at fair value	$134,768,927	$ -	$ -	$134,768,927

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 91,378,172	$ -	$ -	$ 91,378,172
Money Market Fund	1,619,156	-	-	1,619,156
Self-directed brokerage accounts:				
Mutual Funds	5,554,645	-	-	5,554,645
Money Market Fund	337,308	-	-	337,308
Common Stocks	1,173,609	-	-	1,173,609
Unit Investment Trust	14,738,256	-	-	14,738,256
Subtotal Self-directed brokerage accounts	21,803,818	-	-	21,803,818
Total investments, at fair value	$114,801,146	$ -	$ -	$114,801,146

3. INCOME TAX STATUS

The Plan received a favorable determination letter dated June 30, 2020 from the IRS. The Plan's Trustee, Sponsor and Administrator are not aware of any course of action or series of events that have occurred that would adversely affect the qualified status of the Plan. The trust, which forms a part of the Plan, is exempt from federal income and state franchise taxes. Therefore, no provision for income taxes has been included in the Plan's financial statements.

4. CERTIFIED INFORMATION

In accordance with 29 CFR 2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, Schwab and Fidelity certified certain investment information used in the preparation of the accompanying financial statements and ERISA-required supplemental schedule. Schwab certified investment information as of December 31, 2024 and for the period from January 1, 2025 through March 31, 2025, and Fidelity certified investment information as of December 31, 2025 and for the period from April 1, 2025 through December 31, 2025. The following information was obtained by management and agreed to or derived from information certified as complete and accurate by Schwab and Fidelity, but was not audited by the independent certified public accountants:

The following table presents this certified information as of and for the years ended December 31:

	2025	2024
Investments, at fair value:		
Mutual funds	$ 105,130,225	$ 91,378,172
Money market fund	1,681,435	1,619,156
Self-directed brokerage accounts	27,957,267	21,803,818
Total investments, at fair value	$ 134,768,927	$ 114,801,146
Non-interest bearing cash	$ 2,103	$ 23,417
Notes receivable from participants	$ 459,198	$ 313,747
Dividends and interest	$ 3,451,022	
Net appreciation in fair value of investments:	$ 15,769,730	

5. PRIORITIES ON TERMINATION

The Partnership intends to continue the Plan indefinitely for the benefit of its participants. However, it reserves the right to terminate the Plan at any time subject to the provisions of ERISA. In the event the Plan is terminated, participants would become fully vested in their accounts.

6. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Plan's custodian, Fidelity. Such investment transactions involving Fidelity, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA. In addition, notes receivable from participants are considered party-in-interest transactions. Such transactions are permitted under the provisions of the Plan and are exempt from the prohibited transaction provisions of ERISA when made in accordance with applicable Plan provisions and regulatory requirements.

* * * * *

FORM 5500

SUPPLEMENTAL SCHEDULE

KEKER, VAN NEST & PETERS RETIREMENT PLAN
(EIN #94-2789810, PLAN #002)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2025

(a)	*(b)* *Identity of Issuer*	*(c)* *Description*	*(e)* *Current Value*
	Mutual Funds:	Shares:	
	DFA International Sustainability Core 1 Portfolio	176,948	$ 2,843,550
	DFA U.S. Core Equity 1 Portfolio Institutional Class	204,094	10,123,041
	DFA U.S. Small Cap Fund	55,087	2,879,937
	Vanguard Target Retirement 2020 Fund	117,990	3,238,825
	Vanguard Target Retirement 2025 Fund	475,361	9,483,443
	Vanguard Target Retirement 2030 Fund	263,255	11,143,564
	Vanguard Target Retirement 2035 Fund	841,840	23,049,572
	Vanguard Target Retirement 2040 Fund	96,530	4,821,694
	Vanguard Target Retirement 2045 Fund	575,214	19,982,937
	Vanguard Target Retirement 2050 Fund	35,447	2,101,303
	Vanguard Target Retirement 2055 Fund	120,498	7,972,165
	Vanguard Target Retirement 2060 Fund	68	4,125
	Vanguard Target Retirement 2065 Fund	689	27,568
	Vanguard FTSE Social Index Fund Admiral	1,179	77,244
	Vanguard 500 Index Fund Admiral Shares	1,527	965,088
	Vanguard Extended Market Index Fund Admiral Shares	1,684	267,109
	Vanguard Total Bond Market Index Fund Admiral Shares	335,155	3,274,467
	Vanguard Total International Stock	14,211	575,959
	Vanguard Target Retirement Income Fund	165,727	2,298,634
	Total Mutual Funds		105,130,225
	Money Market Fund:		
	Vanguard Cash Reserves Federal Money Market Fund Admiral Shares	1,681,435	1,681,435
	Self-Directed Brokerage Accounts:		
	Mutual Funds:		
	Amg Pantheon Infrastructure Fd S	95,124	971,221
	Causeway Internatnal Value Instl	56,149	1,319,492
	Cliffwater Corporate Lending Fund I	101,061	1,055,074
	Deutsche Alt Asset Allocation Fd - Inst	9,672	121,188
	Doubleline Total Return Bond Fd Cl I	90,071	803,434
	Ecofin Global Ren Infrastructure Instl	5,245	55,909
*	Fidelity Blue Chip Growth	5,101	1,362,092
	Gqg Partners Emerg Markets Eq Instl	38,338	682,425
	John Hancock Infrastructure I	5,858	103,679
	Metropolitan West Total Return Class I	81,899	751,015
	Vanguard Ftse All - Wrld Ex Us Index Adm	22,570	1,031,672
	Vanguard Total Stock Market Index Admiral	8,117	1,324,624
	Voya Strategic Inc Opportunities Cl I	26,224	247,032
	Total Mutual Funds		9,828,857
	Subtotal Self-Directed Brokerage Accounts		$ 9,828,857

(continued)

KEKER, VAN NEST & PETERS RETIREMENT PLAN
(EIN #94-2789810, PLAN #002)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2025

(a)	*(b)* *Identity of Issuer*	*(c)* *Description*	*(e)* *Current Value*
	Subtotal Self-Directed Brokerage Accounts carried forward		$ 9,828,857
	Unit investment trust:	Shares:	
	American Centy Etf Tr Avantis Emgmkt	7,767	598,206
	Caesars Oper Escrow Llc	61	1,706
	Etf Opportunities Trust Rex Ai Equity	154	6,187
	Invesco Exchange Traded Fd Tr Ftse	5,122	240,323
	Invesco Exchange Traded Fd Tr Ii	2,691	680,608
	Invesco Exchange Traded Fd Tr Rusel	6,634	918,499
	Invesco Exchng Traded Fd Tr Ii Ftse	1,636	107,261
	Ishares Inc Msci Eafe Minimum	1,356	116,955
	Ishares Tr 0-3 Mnth Treasry	819	82,176
	Ishares Tr 1-3 Yr Treas Index Fd	4,901	405,871
	Ishares Tr Core Msci Intl	18,856	1,555,246
	Ishares Trust Msci Usa Minimum	2,647	249,242
	Natixis Etf Tr Ii Loomis Sayles	15,671	701,434
	Spdr Ser Tr Dj Wilshire Large	28,382	2,276,804
	Vanguard Index Fds Formerly Vanguard	1,153	102,029
	Vanguard Index Fds Vanguard Growth	299	145,735
	Vanguard Index Fds Vanguard Mid Cap	316	91,710
	Vanguard Index Fds Vanguard Small Cap	310	93,654
	Vanguard Index Fds Vanguard Small Cap	419	88,740
	Vanguard Index Fds Vanguard Value	5,026	959,916
	Vanguard Index Tr Vanguard Total Stk	1,315	440,962
	Vanguard Intl Equity Index Fd Inc	4,110	220,941
	Vanguard Intl Equity Index Fds Total	17,918	2,527,513
	Vanguard Scottsdale Fds Vanguard	6,161	515,960
	Vanguard Scottsdale Fds Vanguard Short	5,292	421,908
	Vanguard Specialized Portfolios Div	1,089	239,330
	Vanguard Tax Managed Fd Europe Pacific	5,071	316,804
	Total Unit Investment Trust		14,105,720
	Subtotal Self-Directed Brokerage Accounts		$ 23,934,577

(continued)

KEKER, VAN NEST & PETERS RETIREMENT PLAN
(EIN #94-2789810, PLAN #002)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2025

(a)	*(b)* *Identity of Issuer*	*(c)* *Description*	*(e)* *Current Value*
	Subtotal Self-Directed Brokerage Accounts carried forward:		$ 23,934,577
	Common stock:	Shares:	
	Advanced Micro Devices Inc	43	9,209
	Alphabet Inc Cap Stk Cl C	60	18,828
	Alto Ingredients Inc Com	26,440	76,147
	Amazon.Com Inc Nfs Llc Is A Market	400	92,328
	Bank Of America Corp	2,400	132,000
	Beyond Meat Inc Com	5,700	4,671
	Bloom Energy Corp Com Cl A	10	869
	Boeing Co Nfs Is A Specialist	380	82,506
	Citigroup Inc Com New	200	23,338
	Critical Metals Corporation Com	20	139
	Crowdstrike Hldgs Inc Cl A	20	9,375
	Facebook Inc Com Usd0.000006 Cl A	120	79,211
	Ford Mtr Co Del Com	2,400	31,488
	Harris Oakmark Etf Trust U S Large Cap	60,880	1,726,550
	Iqiyi Inc Spon Each Ads Rep 7 Ord Shs	23,500	45,120
	Microsoft Corp Nfs Llc Is A Market	80	38,690
	Neos Etf Trust Bitcoin High Income	87	3,827
	Netflix Com Inc Com	1,000	93,760
	Nova Minerals Ltd Spon Ads Each Rep 60	25	153
	Nvidia Corp Nfs Llc Is A Market	1,444	269,348
	Tesla Motors Inc Com Usd0.001	600	269,832
	United Continental Holdings Inc Com	2,030	226,995
	Total Common Stock		3,234,384
	Money Market Fund:		
	* Fidelity Cash Reserves	788,306	788,306
	Total Self-Directed Brokerage Accounts		27,957,267
	Total Investments, at fair value		134,768,927
	* Notes receivable from participants - interest rates: 4.25% to 9.50%		459,198
	Total investments and notes receivable from participants		$ 135,228,125

* party-in-interest

See independent auditor's report.

KEKER, VAN NEST & PETERS RETIREMENT PLAN

Financial Statements
as of December 31, 2025 and 2024,
for the year ended December 31, 2025,
Supplemental Schedule and
Independent Auditor's Report

Audited by:
Comyns, Smith, McCleary & Deaver, LLP
Certified Public Accountants
1777 Botelho Drive, Suite 350
Walnut Creek, CA 94596
Telephone (925) 299-1040

Financial Statements

KEKER, VAN NEST & PETERS RETIREMENT PLAN

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Partners:
John R. Comyns
Steven P. Smith
Dan K. Deaver
James B. Wolf
Brent M. Baxter
Andrew M. Porter
David C. Christy
Mark A. Trammell
Miriam J. Chiappetta
Stefan M. Foushée
David B. McCleary (1954-1996)

CSM&D
Comyns, Smith, McCleary & Deaver
CPAs | TAX | AUDIT | ADVISORY

INDEPENDENT AUDITOR'S REPORT

Trustee and Plan Administrator
Keker, Van Nest & Peters Retirement Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of Keker, Van Nest & Peters Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

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

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

(continued)

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements 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.

(continued)

In performing an audit in accordance with GAAS, we:

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

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

(continued)

INDEPENDENT AUDITOR'S REPORT (continued)

The information included in the supplemental schedule, other than the information that agrees to or is derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

CSMD, LLP

October 2, 2026

KEKER, VAN NEST & PETERS RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS:		
Non-interest bearing cash	$ 2,103	$ 23,417
Investments, at fair value:		
Mutual funds	105,130,225	91,378,172
Money market fund	1,681,435	1,619,156
Investments, at fair value	106,811,660	92,997,328
Self-directed brokerage accounts, at fair value		
Unit investment trust	14,105,720	14,738,256
Mutual funds	9,828,857	5,554,645
Common stock	3,234,384	1,173,609
Money market fund	788,306	337,308
Total self-directed brokerage accounts, at fair value	27,957,267	21,803,818
Total investments, at fair value	134,768,927	114,801,146
Receivables:		
Notes receivable from participants	459,198	313,747
Employee contributions receivable	-	3,957
Employer contributions receivable	3,508,063	3,328,704
Total receivables	3,967,261	3,646,408
Net assets available for benefits	$ 138,738,291	$ 118,470,971

See notes to financial statements.

KEKER, VAN NEST & PETERS RETIREMENT PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2025

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Dividends and interest	$ 3,451,022
Net appreciation in fair value of investments:	15,769,730
Total investment income	19,220,752
Contributions:	
Participants	2,844,989
Employer	3,508,063
Rollovers	1,215,491
Total contributions	7,568,543
Total additions	26,789,295
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	6,332,029
Deemed distributions to participants	79,502
Administrative fees	110,444
Total deductions	6,521,975
NET INCREASE	20,267,320
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of the year	118,470,971
End of the year	$ 138,738,291

See notes to financial statements.

1. DESCRIPTION OF PLAN AND SIGNIFICANT ACCOUNTING POLICIES

The following description of the Keker, Van Nest & Peters Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan originally adopted effective January 1, 1989, by Keker, Van Nest & Peters LLP (the "Partnership" or "Plan Administrator") for eligible employees of the Partnership. Certain employees, including associate attorneys, contract attorneys, senior IP attorneys, senior counsel, summer associates, summer clerks, temporary employees, leased employees, certain nonresident aliens, and employees covered by a collective bargaining agreement, are excluded from participation in the Plan, subject to certain exceptions. Summer associates, summer clerks, and temporary employees may become eligible after attaining age 21 and completing at least 1,000 hours of service during an eligibility computation period. The Plan was amended effective April 1, 2025, and subsequently amended effective August 24, 2025, October 15, 2025, and December 1, 2025.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and Section 401(a) of the Internal Revenue Code ("IRC").

Administration – A Plan Committee (the "Committee") oversees the operations of the Plan, including monitoring the appropriateness and performance of the Plan's investment options. A group of designated partners, including certain former partners, assists with fiduciary oversight of the Plan. Through March 31, 2025, Charles Schwab Bank ("Schwab") served as custodian and Milliman, Inc. served as recordkeeper. Effective April 1, 2025, Fidelity Management Trust Company ("Fidelity") became the Plan's trustee, with Fidelity and its affiliates providing custodial and recordkeeping services.

Basis of accounting – The accounting records of the Plan are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates.

Cash – Cash consists of non-interest bearing cash held in bank accounts.

Vesting – Participants are 100% vested in their employee contributions, rollover contributions, and related earnings. Participants are also 100% vested in nonelective employer contributions (profit-sharing contributions).

Forfeitures – Forfeited non-vested accounts may be used to reduce future employer contributions or to pay administrative expenses of the Plan. Unallocated forfeitures at December 31, 2025 and 2024 totaled $11,708 and $153, respectively. During the year ended December 31, 2025, $153 in forfeitures were used to reduce employer contributions.

Investments – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Committee determines the Plan's valuation policies utilizing information provided by the Plan's custodian, recordkeeper, and other investment service providers, as applicable.

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

Notes receivable from participants – The Plan provides a provision which allows participants to borrow a minimum of $1,000 up to the lesser of $50,000 reduced by the highest outstanding loan balance during the preceding 12-month period, or 50% of the participant's vested account balance. Participants may have no more than two loans outstanding at any time. Loans are secured by the participant's vested account balance and bear interest at a reasonable fixed rate determined by the Plan Administrator based on prevailing market rates. Loans are repaid through after-tax payroll deductions in substantially level payments over a period not to exceed five years; however, loans used to purchase a participant's principal residence may be repaid over a period of up to 10 years. The specific terms and conditions of participant loans are established by the Plan Administrator. Loans that are not repaid in accordance with their terms may be treated as taxable distributions to the participant. Notes receivable from participants are stated at their unpaid principal balances plus accrued interest.

Employee contributions – Participants may elect to have a portion of their eligible compensation contributed to the Plan on a pre-tax or Roth basis, subject to the limits established by the Plan and applicable income tax regulations. Participant deferral contributions are limited to 80% of eligible compensation, subject to applicable statutory limits. Participants who elect pre-tax deferral contributions agree to a corresponding reduction in taxable compensation. Roth deferral contributions are included in taxable compensation when contributed.

Effective August 24, 2025, the Plan was amended to permit voluntary nondeductible after-tax employee contributions. Such contributions are limited to 80% of compensation, and the combined amount of a participant's deferral contributions and after-tax employee contributions may not exceed 80% of compensation.

Participants who attain or are expected to attain age 50 by the end of the taxable year may make catch-up contributions, subject to applicable statutory limits. Participants may also make rollover contributions of eligible amounts from other qualified retirement arrangements in

accordance with the Plan's provisions. Contributions are invested in accordance with participant investment elections and the provisions of the Plan.

Employer contributions – The Plan allows for discretionary employer profit sharing contributions at the option of the Partnership subject to certain eligibility requirements and allocation formula, as defined in the Plan document.

The discretionary profit-sharing contributions for the year ended December 31, 2025 were $3,508,063, all of which was accrued as a receivable at December 31, 2025.

Participant accounts – Each Participant's account is credited with the participant's contribution, allocations of the Partnership's discretionary profit-sharing contributions and investment earnings and is charged with applicable Plan expenses. Allocation of the discretionary profit-sharing contributions are based on eligible compensation and the allocation provisions established under the Plan. Investment earnings and losses are allocated based on each participant's investment elections. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Participant accounts are participant-directed with respect to investment elections.

Certain investment management and fund-related fees are charged directly by the investment funds and are reflected in net investment income or loss. Additional fees may also be charged in connection with self-directed brokerage arrangements. Participants should refer to the applicable fund prospectuses and self-directed brokerage materials for additional information regarding such fees.

Payment of benefits – Benefits are recorded when paid. The Plan generally provides for distributions of a participant's vested account balance upon termination of employment, retirement, disability, or death. The Plan also permits certain in-service withdrawals. Participants who have attained age 59½ may withdraw all or a portion of their vested account balance while still employed. Participants may also withdraw all or a portion of vested nonelective employer contributions and related earnings if such amounts have been held in the participant's account for at least 24 months or after 60 months of participation in the Plan. Hardship withdrawals are permitted in accordance with the provisions of the Plan.

The Plan provides for mandatory distributions of terminated participant account balances of $7,000 or less. Account balances of $1,000 or less may be distributed directly to the participant without consent, while balances greater than $1,000 but not exceeding $7,000 are generally rolled over to an individual retirement account unless the participant makes another election.

At December 31, 2025 and 2024, there were no participants that had chosen to withdraw from the Plan awaiting payment of benefits.

Administrative fees – Investment advisory fees, transaction expenses related to participant notes receivable and distributions, self-directed brokerage account fees, and record-keeping expenses totaling $110,444 in 2025 were charged to the Plan and participant accounts, as applicable. Other administrative expenses of the Plan were paid by the Partnership.

Risks and uncertainties – The Plan provides for various investment options in any combination of investment securities offered by the Plan. Investment securities are exposed to various risks, such as interest rate, market fluctuations and credit risks. Due to the risk associated with certain investment securities, it is at least reasonably possible that changes in market values, interest rates or other factors in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits. Financial instruments, which potentially subject the Plan to concentrations of the aforementioned risks, consist of mutual funds, money market funds, and self-directed brokerage accounts. As the Plan's investments are well-diversified and issuers of the funds' underlying securities are dispersed throughout many industries and geographies, the concentrations of credit and other risks are limited.

Subsequent events – The Plan evaluates events or transactions occurring after the statement of net assets available for benefits date but before the financial statements are available to be issued for potential recognition or disclosure. The financial statements include all subsequent events considered necessary for fair presentation. For the purposes of the accompanying financial statements, subsequent events have been evaluated through October 2, 2026, which represents the date the financial statements were available to be issued.

2. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurement).

The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level two 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. Transfers in and out of level three are recognized on the date of the event or circumstance that caused the transfer.

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

The Plan's method of valuing investments 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's management 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.

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

Mutual Funds: Mutual funds are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed actively traded and are valued at fair values as reported on a national exchange.

Self-directed brokerage accounts: Valued based on closing market prices in the active market in which the security is traded. These securities, which consist of mutual funds, money market funds, common stocks, and a unit investment trust held by the Plan, are actively traded on an established market.

Money Market Fund: Valued using their published net asset value per share as of last business day of the Plan year and are classified within Level 1 of the FV hierarchy.

The following table sets forth, within the fair value hierarchy of GAAP, the Plan's investments at fair value as of December 31, 2025 and 2024:

	Investments at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$105,130,225	$ -	$ -	$105,130,225
Money Market Fund	1,681,435	-	-	1,681,435
Self-directed brokerage accounts:				
Mutual Funds	9,828,857	-	-	9,828,857
Money Market Fund	788,306	-	-	788,306
Common Stocks	3,234,384	-	-	3,234,384
Unit Investment Trust	14,105,720	-	-	14,105,720
Subtotal Self-directed brokerage accounts	27,957,267	-	-	27,957,267
Total investments, at fair value	$134,768,927	$ -	$ -	$134,768,927

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 91,378,172	$ -	$ -	$ 91,378,172
Money Market Fund	1,619,156	-	-	1,619,156
Self-directed brokerage accounts:				
Mutual Funds	5,554,645	-	-	5,554,645
Money Market Fund	337,308	-	-	337,308
Common Stocks	1,173,609	-	-	1,173,609
Unit Investment Trust	14,738,256	-	-	14,738,256
Subtotal Self-directed brokerage accounts	21,803,818	-	-	21,803,818
Total investments, at fair value	$114,801,146	$ -	$ -	$114,801,146

3. INCOME TAX STATUS

The Plan received a favorable determination letter dated June 30, 2020 from the IRS. The Plan's Trustee, Sponsor and Administrator are not aware of any course of action or series of events that have occurred that would adversely affect the qualified status of the Plan. The trust, which forms a part of the Plan, is exempt from federal income and state franchise taxes. Therefore, no provision for income taxes has been included in the Plan's financial statements.

4. CERTIFIED INFORMATION

In accordance with 29 CFR 2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, Schwab and Fidelity certified certain investment information used in the preparation of the accompanying financial statements and ERISA-required supplemental schedule. Schwab certified investment information as of December 31, 2024 and for the period from January 1, 2025 through March 31, 2025, and Fidelity certified investment information as of December 31, 2025 and for the period from April 1, 2025 through December 31, 2025. The following information was obtained by management and agreed to or derived from information certified as complete and accurate by Schwab and Fidelity, but was not audited by the independent certified public accountants:

The following table presents this certified information as of and for the years ended December 31:

	2025	2024
Investments, at fair value:		
Mutual funds	$ 105,130,225	$ 91,378,172
Money market fund	1,681,435	1,619,156
Self-directed brokerage accounts	27,957,267	21,803,818
Total investments, at fair value	$ 134,768,927	$ 114,801,146
Non-interest bearing cash	$ 2,103	$ 23,417
Notes receivable from participants	$ 459,198	$ 313,747
Dividends and interest	$ 3,451,022	
Net appreciation in fair value of investments:	$ 15,769,730	

5. PRIORITIES ON TERMINATION

The Partnership intends to continue the Plan indefinitely for the benefit of its participants. However, it reserves the right to terminate the Plan at any time subject to the provisions of ERISA. In the event the Plan is terminated, participants would become fully vested in their accounts.

6. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Plan's custodian, Fidelity. Such investment transactions involving Fidelity, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA. In addition, notes receivable from participants are considered party-in-interest transactions. Such transactions are permitted under the provisions of the Plan and are exempt from the prohibited transaction provisions of ERISA when made in accordance with applicable Plan provisions and regulatory requirements.

* * * * *

FORM 5500

SUPPLEMENTAL SCHEDULE

KEKER, VAN NEST & PETERS RETIREMENT PLAN
(EIN #94-2789810, PLAN #002)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2025

(a)	*(b)* *Identity of Issuer*	*(c)* *Description*	*(e)* *Current Value*
	Mutual Funds:	Shares:	
	DFA International Sustainability Core 1 Portfolio	176,948	$ 2,843,550
	DFA U.S. Core Equity 1 Portfolio Institutional Class	204,094	10,123,041
	DFA U.S. Small Cap Fund	55,087	2,879,937
	Vanguard Target Retirement 2020 Fund	117,990	3,238,825
	Vanguard Target Retirement 2025 Fund	475,361	9,483,443
	Vanguard Target Retirement 2030 Fund	263,255	11,143,564
	Vanguard Target Retirement 2035 Fund	841,840	23,049,572
	Vanguard Target Retirement 2040 Fund	96,530	4,821,694
	Vanguard Target Retirement 2045 Fund	575,214	19,982,937
	Vanguard Target Retirement 2050 Fund	35,447	2,101,303
	Vanguard Target Retirement 2055 Fund	120,498	7,972,165
	Vanguard Target Retirement 2060 Fund	68	4,125
	Vanguard Target Retirement 2065 Fund	689	27,568
	Vanguard FTSE Social Index Fund Admiral	1,179	77,244
	Vanguard 500 Index Fund Admiral Shares	1,527	965,088
	Vanguard Extended Market Index Fund Admiral Shares	1,684	267,109
	Vanguard Total Bond Market Index Fund Admiral Shares	335,155	3,274,467
	Vanguard Total International Stock	14,211	575,959
	Vanguard Target Retirement Income Fund	165,727	2,298,634
	Total Mutual Funds		105,130,225
	Money Market Fund:		
	Vanguard Cash Reserves Federal Money Market Fund Admiral Shares	1,681,435	1,681,435
	Self-Directed Brokerage Accounts:		
	Mutual Funds:		
	Amg Pantheon Infrastructure Fd S	95,124	971,221
	Causeway Internatnal Value Instl	56,149	1,319,492
	Cliffwater Corporate Lending Fund I	101,061	1,055,074
	Deutsche Alt Asset Allocation Fd - Inst	9,672	121,188
	Doubleline Total Return Bond Fd Cl I	90,071	803,434
	Ecofin Global Ren Infrastructure Instl	5,245	55,909
*	Fidelity Blue Chip Growth	5,101	1,362,092
	Gqg Partners Emerg Markets Eq Instl	38,338	682,425
	John Hancock Infrastructure I	5,858	103,679
	Metropolitan West Total Return Class I	81,899	751,015
	Vanguard Ftse All - Wrld Ex Us Index Adm	22,570	1,031,672
	Vanguard Total Stock Market Index Admiral	8,117	1,324,624
	Voya Strategic Inc Opportunities Cl I	26,224	247,032
	Total Mutual Funds		9,828,857
	Subtotal Self-Directed Brokerage Accounts		$ 9,828,857

(continued)

KEKER, VAN NEST & PETERS RETIREMENT PLAN
(EIN #94-2789810, PLAN #002)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2025

(a)	*(b)* *Identity of Issuer*	*(c)* *Description*	*(e)* *Current Value*
	Subtotal Self-Directed Brokerage Accounts carried forward		$ 9,828,857
	Unit investment trust:	Shares:	
	American Centy Etf Tr Avantis Emgmkt	7,767	598,206
	Caesars Oper Escrow Llc	61	1,706
	Etf Opportunities Trust Rex Ai Equity	154	6,187
	Invesco Exchange Traded Fd Tr Ftse	5,122	240,323
	Invesco Exchange Traded Fd Tr Ii	2,691	680,608
	Invesco Exchange Traded Fd Tr Rusel	6,634	918,499
	Invesco Exchng Traded Fd Tr Ii Ftse	1,636	107,261
	Ishares Inc Msci Eafe Minimum	1,356	116,955
	Ishares Tr 0-3 Mnth Treasry	819	82,176
	Ishares Tr 1-3 Yr Treas Index Fd	4,901	405,871
	Ishares Tr Core Msci Intl	18,856	1,555,246
	Ishares Trust Msci Usa Minimum	2,647	249,242
	Natixis Etf Tr Ii Loomis Sayles	15,671	701,434
	Spdr Ser Tr Dj Wilshire Large	28,382	2,276,804
	Vanguard Index Fds Formerly Vanguard	1,153	102,029
	Vanguard Index Fds Vanguard Growth	299	145,735
	Vanguard Index Fds Vanguard Mid Cap	316	91,710
	Vanguard Index Fds Vanguard Small Cap	310	93,654
	Vanguard Index Fds Vanguard Small Cap	419	88,740
	Vanguard Index Fds Vanguard Value	5,026	959,916
	Vanguard Index Tr Vanguard Total Stk	1,315	440,962
	Vanguard Intl Equity Index Fd Inc	4,110	220,941
	Vanguard Intl Equity Index Fds Total	17,918	2,527,513
	Vanguard Scottsdale Fds Vanguard	6,161	515,960
	Vanguard Scottsdale Fds Vanguard Short	5,292	421,908
	Vanguard Specialized Portfolios Div	1,089	239,330
	Vanguard Tax Managed Fd Europe Pacific	5,071	316,804
	Total Unit Investment Trust		14,105,720
	Subtotal Self-Directed Brokerage Accounts		$ 23,934,577

(continued)

KEKER, VAN NEST & PETERS RETIREMENT PLAN
(EIN #94-2789810, PLAN #002)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2025

(a)	*(b)* *Identity of Issuer*	*(c)* *Description*	*(e)* *Current Value*
	Subtotal Self-Directed Brokerage Accounts carried forward:		$ 23,934,577
	Common stock:	Shares:	
	Advanced Micro Devices Inc	43	9,209
	Alphabet Inc Cap Stk Cl C	60	18,828
	Alto Ingredients Inc Com	26,440	76,147
	Amazon.Com Inc Nfs Llc Is A Market	400	92,328
	Bank Of America Corp	2,400	132,000
	Beyond Meat Inc Com	5,700	4,671
	Bloom Energy Corp Com Cl A	10	869
	Boeing Co Nfs Is A Specialist	380	82,506
	Citigroup Inc Com New	200	23,338
	Critical Metals Corporation Com	20	139
	Crowdstrike Hldgs Inc Cl A	20	9,375
	Facebook Inc Com Usd0.000006 Cl A	120	79,211
	Ford Mtr Co Del Com	2,400	31,488
	Harris Oakmark Etf Trust U S Large Cap	60,880	1,726,550
	Iqiyi Inc Spon Each Ads Rep 7 Ord Shs	23,500	45,120
	Microsoft Corp Nfs Llc Is A Market	80	38,690
	Neos Etf Trust Bitcoin High Income	87	3,827
	Netflix Com Inc Com	1,000	93,760
	Nova Minerals Ltd Spon Ads Each Rep 60	25	153
	Nvidia Corp Nfs Llc Is A Market	1,444	269,348
	Tesla Motors Inc Com Usd0.001	600	269,832
	United Continental Holdings Inc Com	2,030	226,995
	Total Common Stock		3,234,384
	Money Market Fund:		
	* Fidelity Cash Reserves	788,306	788,306
	Total Self-Directed Brokerage Accounts		27,957,267
	Total Investments, at fair value		134,768,927
	* Notes receivable from participants - interest rates: 4.25% to 9.50%		459,198
	Total investments and notes receivable from participants		$ 135,228,125

* party-in-interest

See independent auditor's report.