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
- [ ] 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
COX, CASTLE & NICHOLSON LLP RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 12/01/1993

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)
COX, CASTLE & NICHOLSON LLP

2029 CENTURY PARK EAST, SUITE 2100
LOS ANGELES, CA 90067

2b Employer Identification Number (EIN) 95-2547124

2c Plan Sponsor's telephone number 310-284-2180

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.	10/14/2026	JOHN TROTT
	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

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	256
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)**	179
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	170
b	Retired or separated participants receiving benefits	**6b**	12
c	Other retired or separated participants entitled to future benefits	**6c**	77
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	259
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f	Total. Add lines **6d** and **6e**.	**6f**	261
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)**	247
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)**	258
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:

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

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(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 _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE 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
COX, CASTLE & NICHOLSON LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
COX, CASTLE & NICHOLSON LLP

D Employer Identification Number (EIN)
95-2547124

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

MSCS FINANCIAL

20-1591048

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

MATRIX TRUST COMPANY

75-3182674

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

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

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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)

NORTH PIER FIDUCIARY MANAGEMENT LLC

26-3521867

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	418933	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

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

A Name of plan
COX, CASTLE & NICHOLSON LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
COX, CASTLE & NICHOLSON LLP

D Employer Identification Number (EIN)
95-2547124

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STABLE VALUE C

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
52-2250946-001	C	3700846

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
COX, CASTLE & NICHOLSON LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
COX, CASTLE & NICHOLSON LLP

D Employer Identification Number (EIN)
95-2547124

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	189754	82713
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	206354	214172
(2) Participant contributions	1b(2)	7723	
(3) Other	1b(3)	29765	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	20277389	
(2) U.S. Government securities	1c(2)	5706061	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	135907	
(B) All other	1c(3)(B)	1804424	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	45504728	
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	544372	436325
(9) Value of interest in common/collective trusts	1c(9)	3144601	3700846
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	192165178	107763293
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	227013	205662368

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	269943269	317859717
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
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	269943269	317859717

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)	4926877	
(B) Participants	2a(1)(B)	2979524	
(C) Others (including rollovers)	2a(1)(C)	2075223	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		9981624
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	45140	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		45140
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	4906227	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		4906227
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		103823
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		10066358
c Other income	2c		27031792
d Total income. Add all **income** amounts in column (b) and enter total	2d		52134964
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4169054	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4169054
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	418933	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		418933
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4587987
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		47546977
l Transfers of assets:			
(1) To this plan	2l(1)		369471
(2) From this plan	2l(2)		

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: QUIGLEY & MIRON **(2)** EIN: 32-0530003

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		5000000
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
COX, CASTLE & NICHOLSON LLP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
COX, CASTLE & NICHOLSON LLP

D Employer Identification Number (EIN)
95-2547124

Part I Distributions

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

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

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

EIN(s): 75-3182674

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 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 Q702814A .

Audited Financial Statements
and Supplementary Information

COX CASTLE NICHOLSON LLP
RETIREMENT PLAN

December 31, 2025

Quigley & Miron

Cox, Castle & Nicholson LLP Retirement Plan
Audited Financial Statements and Supplementary Information
Table of Contents
December 31, 2025

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Quigley & Miron

Certified Public Accountants

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Los Angeles, California 90010

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1999 South Bascom Avenue
Campbell, California 95008

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Independent Auditor's Report

Administrative Committee
Cox, Castle & Nicholson LLP Retirement Plan
Los Angeles, California

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

We have performed an audit of the financial statements of Cox, Castle & Nicholson LLP Retirement Plan (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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of 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 a qualified institution, such as 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*.

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

Opinion

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

- 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; and
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit* 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.

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.

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

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

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

Other Matters

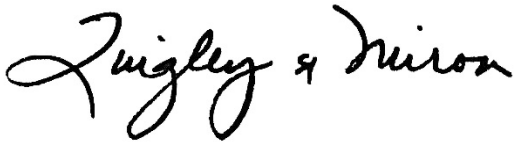
Supplemental Schedules Required by ERISA

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

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

In our opinion:

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



Los Angeles, California
October 12, 2026

Cox, Castle & Nicholson LLP Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments, at fair value		
Investments, certified by trustee, at fair value—Note 4		
Plan-directed	$ 111,464,139	$ 90,507,757
Self-directed	187,040,474	158,180,155
Total Investments, at Fair Value	**298,504,613**	**248,687,912**
Notes receivable from participants, certified by trustee	436,325	544,372
Cash and cash equivalents, certified by trustee		
Interest-bearing cash—plan-directed	82,713	189,754
Interest-bearing cash—self-directed	18,549,686	20,277,389
Total Cash and Cash Equivalents	**18,632,399**	**20,467,143**
Total Investments, Notes Receivable from Participants, and Cash and Cash Equivalents	**317,573,337**	**269,699,427**
Receivables		
Interest, dividends, and mutual fund capital gains distributions, certified by trustee	72,208	29,765
Participant contributions		7,723
Employer contributions	214,172	206,354
Total Receivables	**286,380**	**243,842**
Net Assets Available for Benefits	**$ 317,859,717**	**$ 269,943,269**

See notes to financial statements.

Cox, Castle & Nicholson LLP Retirement Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2025

Additions to Net Assets Attributed to:		
Investment income		
Net appreciation in fair value of investments—Note 4		$ 42,108,200
	Total Investment Income	**42,108,200**
Interest income on notes receivable from participants		45,140
Contributions		
Employer		4,926,877
Participants		2,979,524
Participant rollovers and transfers from other plans		2,444,694
	Total Contributions	**10,351,095**
	Total Additions	**52,504,435**
Deductions from Net Assets Attributed to:		
Administrative expenses		418,933
Distribution of benefits		4,169,054
	Total Deductions	**4,587,987**
	Net Increase	**47,916,448**
Net Assets Available for Benefits at Beginning of Year		**269,943,269**
	Net Assets Available for Benefits at End of Year	**$ 317,859,717**

See notes to financial statements.

Cox, Castle & Nicholson LLP Retirement Plan
Notes to Financial Statements
December 31, 2025

Note 1—Summary Description of Plan

The following description of the Cox, Castle & Nicholson LLP Retirement Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General—The Plan is a defined contribution plan covering all employees, other than associate attorneys, of Cox, Castle & Nicholson LLP (Firm) whose employment is not governed by a collective bargaining agreement and who have worked at least 500 hours in sixth months of service, with no age requirement. Prior to January 1, 2007, employees were required to have at least one year of service and be age twenty-one or older to participate in the Plan. Effective on or after January 1, 2014, the Plan was amended so that a participant may designate all or part of their elective contributions as Roth contributions. Effective January 1, 2015, the Plan was amended for rollovers made after January 1, 2014, to allow a participant to make an In-Plan Roth Rollover. Effective July 1, 2015, the Plan was amended to automatically enroll eligible participants at a deferral rate of 4% of compensation, unless the participant elects otherwise. The Plan adopted the following amendments on December 28, 2018, effective January 1, 2018:

The period in which a Qualified Plan Loan Offset Amount may be contributed to the Plan as a Plan Rollover Contribution is 60 days from the date of the offset to the due date (including extensions) for filing the individual's Federal income tax return for the taxable year in which the Plan loan offset occurs.

The Plan accepts late rollover contributions from individuals who self-certify, in accordance with specific requirements, that they qualify for a waiver of the 60-day rollover requirement.

The Plan incorporated the provisions of Section 502 of the *Disaster Tax Relief and Airport Extension Act of 2017*, Section 11028 of the *Tax Cuts and Jobs Act of 2017*, and Section 20102 of the *Bipartisan Budget Act of 2018* relating to special disaster-related rules for retirement plans.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was established on December 1, 1993 and, in January 1995, the Firm approved the merger of the Cox, Castle & Nicholson 401(k) Profit Sharing Plan into the Plan. In January 2011, the Firm formed a separate 401(k) profit-sharing plan for their associate attorneys, transferring plan assets totaling $3,769,544 to the new plan.

Administration—The Plan is administered by representatives of Cox, Castle & Nicholson LLP. The trustee of the Plan is Matrix Trust Company (Matrix).

Contributions—Each year, the participants may make annual contributions of pre-tax compensation limited to a maximum amount of the lesser of $23,500 or 50% of the participants' compensation as defined by the Plan. Participants may also defer after-tax Roth contributions. Roth elective deferral contributions and pre-tax elective deferral contributions are both counted in the maximum deferral limit. Participants aged 50 and older may make catch-up contributions to the Plan, up to $7,500 in 2025. The Firm contributes a matching contribution of 25% of the first 4% of compensation that a partner or staff participant contributes to the Plan.

Under the profit-sharing provisions of the Plan, the Firm contributes to the Plan each year a discretionary amount allocated as follows:

1. A "fixed allocation" contribution is made equally to all participants until each participant has received an allocation equal to the following percentages of his or her compensation, based on the indicated classification of the participant:

Classification	Percentage of Compensation
Partners	12.29%
Selected contract partners	7.00%
Staff	7.50%

Note 1—Summary Description of Plan—*Continued*

2. An "excess allocation" contribution is made to all other eligible active and inactive participants not receiving a fixed allocation whose compensation exceeds the social security taxable wage base during the Plan year (excess compensation), at a percentage determined by dividing the Firm contribution by the sum of the total and excess compensation of all such eligible participants, or a lesser discretionary percentage, such percentage not to exceed the integration percentage for the Plan year.
3. A "remaining allocation" contribution is made to all eligible active and inactive participants not receiving a "fixed allocation" in the ratio that his or her compensation bears to the total compensation of all other eligible active and inactive participants for the Plan year.

The social security taxable wage base is the amount of wages which are subject to social security taxes. It changes from year to year.

For the purposes of the Plan, compensation is considered as wages, salary, overtime, and bonuses paid during a Plan year. Generally, compensation in excess of $350,000 is not taken into account under the Plan. For self-employed individuals, compensation is defined as earned income.

Participant Accounts—Each participant's account is credited with the participant's contribution, employer contribution, plan earnings and forfeitures of terminated participants' non-vested accounts. Allocations are based on participant contributions or account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting—Participants are immediately vested upon entry into the Plan.

Investment Options—Under the trust agreement with Matrix Trust Company participants have the ability to manage their retirement assets through the same trustee (Plan-Directed), choosing from a suite of funds, or through Self-Directed accounts.

Notes Receivable from Participants—A participant may borrow from the Trust in any amount greater than $1,000 but less than 50% of the participant's vested account balance. In no event can a participant borrow more than $50,000. Loan terms are for periods not to exceed five years (10 years for residential loans) and bear interest at 2% over the prime lending rate, subject to applicable usury limits. The loans are secured by the balance in the participant's account. Interest rates charged on loans during 2025 and 2024 ranged from 5.25% to 10.50%. Principal and interest are paid ratably through monthly payroll deductions. Loans are offset against the participant's account and the related portion does not share in any income, expenses, gains, or losses (other than the interest on the loan) which are realized by the Plan. The entire unpaid principal amount of the loan will become immediately due upon either the participant's termination of employment or a default in payment of either principal or interest. Loans are recorded at their unpaid principal balance, plus any accrued but unpaid interest.

Forfeited Accounts—Forfeited non-vested accounts are used to reduce future Firm contributions and pay Plan expenses. If, during the plan year, no Firm contributions were made and there are not enough expenses to offset, forfeitures are reallocated to participants in the following plan year. There was no forfeiture activity during the year ended December 31, 2025. There were no forfeited non-vested account balances at December 31, 2025 and 2024.

Payment of Benefits—Participants may withdraw a certain portion of their account while employed. The portion that can be withdrawn depends whether the employee is age 59½ and upon the source of funds. The withdrawal cannot exceed the current value of the total account. Upon termination of service due to death, disability or retirement, a participant may elect to receive either an annuity or a lump sum equal to the value of the participant's vested amount. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her Cox, Castle & Nicholson LLP Retirement Plan account as a lump-sum distribution.

Note 1—Summary Description of Plan—*Continued*

Administrative Expenses—Included in administrative fees are amounts paid by participants for processing loans, administrative fees paid using forfeitures, and investment management fees. To the extent expenses of administering the Plan are not paid by the Plan, the expenses are paid by the Firm and, therefore, are not included in the accompanying financial statements. For registered investment companies, investment advisers are reimbursed for costs incurred and receive a management fee for providing advisory services. These reimbursed costs and management fees are reflected in the net appreciation of investments on the statement of changes in net assets available for benefits.

Note 2—Summary of Significant Accounting Policies

Basis of Accounting—The financial statements of the Plan have been prepared in accordance with accounting principles generally accepted in the United States of America.

Income Tax Status—The Internal Revenue Service ("IRS"), the primary tax oversight body of the Plan, generally has the ability to examine the Plan activity for up to three prior years. The Plan Administrator filed for and received a favorable determination letter for the Plan from the Internal Revenue Service, confirming the exemption from Federal income taxation under Sections 401(a) and the related trust under Section 501(a) of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2025 and 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

Investment Valuation and Income Recognition—The Plan's 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. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Excess Contributions Payable—Excess contributions payable represents amounts owed to participants for contributions in excess of amounts allowed by the IRS. There were no excess contributions at December 31, 2025 and 2024.

Payment of Benefits—Benefits are recorded when paid. There were no benefits payable at December 31, 2025.

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

Note 3—Information Certified by Trustee

The following summary of unaudited information relating to the Plan was included in the financial statements and supplemental schedules, and prepared by or derived from information prepared by Matrix Trust Company, the Plan trustee, and furnished by the Plan Administrator. The Plan Administrator has obtained certification from the trustee that such information is complete and accurate.

a. Investments, notes receivable from participants, and cash and cash equivalents as indicated on the statements of net assets available for benefits as of December 31, 2025 and 2024 and in Note 4;

b. Investment income and net appreciation in fair value of investments indicated on the statement of changes in net assets available for benefits for the year ended December 31, 2025 and 2024 and in Note 4;

c. Supplemental schedule of assets (held at end of year) as of December 31, 2025;

d. Supplemental schedule of assets held for investment purposes as of December 31, 2025.

Note 4—Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. In determining fair value, the Plan Administrator utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Plan Administrator determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are characterized in one of the following levels:

Level 1—Unadjusted quoted prices in active markets for identical assets or liabilities accessible to the Plan at the measurement date.

Level 2—Valuations based on observable inputs (other than Level 1), such as quoted prices for similar assets at the measurement date, quoted prices in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3—Valuations based on inputs that are unobservable and significant to the overall fair value measurement, and involve management judgment.

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

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end funds and 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. Mutual funds held by the Plan are deemed to be actively traded.

Common Collective Funds: Common collective funds are comprised of investment contracts issued by financial institutions and other stable value investments. Common collective funds are valued at fair value based on net asset value used as a practical expedient reported by the trustee.

Exchange Traded Funds: Valued at the closing price reported on the active market on which the funds are traded. These funds are deemed to be actively traded.

Common Stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Note 4—Fair Value Measurements—*Continued*

Debt Securities: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

State and Municipal Securities: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Insurance contracts: Valued at the price reported by the Plan administrator/plan sponsor.

Limited Partnerships: Valued at the closing price reported on the active market on which the Partnerships are traded.

Preferred Stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

U.S. Government Securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the determination for which category within the fair value hierarchy is appropriate is based on the lowest level input that is significant to the fair value measurement in its entirety.

The Plan Administrator may utilize a practical expedient for the estimation of the fair value of investments in investment companies for which the investment does not have a readily determinable fair value. The practical expedient used by the Plan Administrator to value investments is the Net Asset Value (NAV) per share, or its equivalent. In some instances, the NAV may not equal the fair value that would be calculated under fair value accounting standards.

Note 4—Fair Value Measurements—*Continued*

Fair values of assets and liabilities measured on a recurring basis at December 31, 2025 are as follows:

	Fair Value	Level 1	Level 2	Level 3
Plan-directed investments				
Mutual funds				
Dodge & Cox International Stock	$ 1,724,704	$ 1,724,704	$	$
Fidelity Advisor Total Bond I	1,061,366	1,061,366		
John Hancock Disciplined Value Fund	3,540,598	3,540,598		
JPMorgan Small Cap Growth Fund	1,901,889	1,901,889		
Mainstay Large Cap Growth Fund	6,955,017	6,955,017		
Vanguard 500 Index Fund - Sign	13,658,910	13,658,910		
Vanguard Mid-Cap Index Fund - Sign	2,615,362	2,615,362		
Vanguard Target Retirement 2020 #682	5,763,504	5,763,504		
Vanguard Target Retirement 2025 Fund	13,958,766	13,958,766		
Vanguard Target Retirement 2030 Fund	8,943,369	8,943,369		
Vanguard Target Retirement 2035 Fund	18,494,567	18,494,567		
Vanguard Target Retirement 2040 Fund	9,324,425	9,324,425		
Vanguard Target Retirement 2045 Fund	7,060,749	7,060,749		
Vanguard Target Retirement 2050 Fund	3,315,560	3,315,560		
Vanguard Target Retirement 2055 Fund	1,619,091	1,619,091		
Vanguard Target Retirement 2060 Fund	1,140,071	1,140,071		
Vanguard Target Retirement 2065 Fund	19,216	19,216		
Vanguard Target Retirement Income Fund	4,633,615	4,633,615		
Victory Integrity Small Cap Value Fund	304,860	304,860		
William Blair International Leaders I	1,727,654	1,727,654		
Total Mutual Funds	**107,763,293**	**107,763,293**		
Total Plan-Directed Investments	**107,763,293**	**107,763,293**		
Self-directed investments				
Common stock	52,494,446	52,494,446		
Debt securities	981,958		981,958	
Exchange traded funds	25,927,140	25,927,140		
Mutual funds	100,923,886	100,923,886		
State and municipal secutities	270,814		270,814	
United States Treasury and federal agencies	6,442,230		6,442,230	
Total Self-Directed Investments	**187,040,474**	**179,345,472**	**7,695,002**	
Total Assets Held in Fair Value Hierarchy	**294,803,767**	**$ 287,108,765**	**$ 7,695,002**	**$**
Common Collective Funds				
Galliard Stable Value C at NAV (*a*)	3,700,846			
Total Assets	**$ 298,504,613**			

Note 4—Fair Value Measurements—*Continued*

Fair values of assets and liabilities measured on a recurring basis at December 31, 2024 are as follows:

	Fair Value	Level 1	Level 2	Level 3
Plan-directed investments				
Mutual funds				
Dodge & Cox International Stock	$ 1,718,229	$ 1,718,229	$	$
John Hancock Disciplined Value Fund	3,252,533	3,252,533		
JPMorgan Small Cap Growth Fund	1,796,518	1,796,518		
Mainstay Large Cap Growth Fund	6,052,619	6,052,619		
Metropolitan West Total Return Bond	1,282,248	1,282,248		
Vanguard 500 Index Fund - Sign	11,439,205	11,439,205		
Vanguard Mid-Cap Index Fund - Sign	2,178,699	2,178,699		
Vanguard Target Retirement 2020 #682	5,102,667	5,102,667		
Vanguard Target Retirement 2025 Fund	11,516,167	11,516,167		
Vanguard Target Retirement 2030 Fund	6,720,036	6,720,036		
Vanguard Target Retirement 2035 Fund	15,549,866	15,549,866		
Vanguard Target Retirement 2040 Fund	5,951,558	5,951,558		
Vanguard Target Retirement 2045 Fund	5,287,067	5,287,067		
Vanguard Target Retirement 2050 Fund	2,257,295	2,257,295		
Vanguard Target Retirement 2055 Fund	985,630	985,630		
Vanguard Target Retirement 2060 Fund	810,911	810,911		
Vanguard Target Retirement Income Fund	3,797,884	3,797,884		
Victory Integrity Small Cap Value Fund	262,257	262,257		
William Blair International Leaders I	1,401,767	1,401,767		
Total Mutual Funds	**87,363,156**	**87,363,156**		
Total Plan-Directed Investments	**87,363,156**	**87,363,156**		
Self-directed investments				
Common stock	45,504,729	45,504,729		
Debt securities	1,941,426		1,941,426	
Exchange traded funds	16,532,196	16,532,196		
Mutual funds	88,269,826	88,269,826		
State and municipal secutities	225,917		225,917	
United States Treasury and federal agencies	5,706,061		5,706,061	
Total Self-Directed Investments	**158,180,155**	**150,306,751**	**7,873,404**	
Total Assets Held in Fair Value Hierarchy	**245,543,311**	**$ 237,669,907**	**$ 7,873,404**	**$**
Common Collective Funds				
Galliard Stable Value C at NAV (*a*)	3,144,601			
Total Assets	**$ 248,687,912**			

Net increase in fair value of investments consists of the following for the year ended December 31, 2025:

Net investment gains from plan directed common collective trust funds	$ 103,823
Net investment gains from plan directed mutual funds	14,973,153
Net investment gains from self-directed investments	27,031,224
Net Increase	**$ 42,108,200**

Changes in Level 2 investments represent amounts related to Plan participant activity.

Note 5—Reconciliation Between Audited Financial Statements and Form 5500

The following table reconciles the asset balances reported in the Plan's audited financial statements to the amounts reported on Form 5500:

	Per Audited Financial Statements	Difference	Per Form 5500
Statements of Net Assets Available for Benefits			
Investments, at fair value			
Investments, certified by trustee, at fair value —Note 4			
Self-directed	$ 187,040,474	$ 18,621,894	$ 205,662,368
Cash and cash equivalents, certified by trustee			
Self-directed	18,549,686	(18,549,686)	
Receivables			
Interest, dividends, and mutual fund capital gains distributions, certified by trustee	72,208	(72,208)	
	$ 205,662,368	**$**	**$ 205,662,368**

Note 6—Plan Termination

Although it has not expressed any intent to do so, the Firm has the right under the Plan to discontinue its contributions at any time and/or to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their accounts.

Note 7—Related Party Transactions

Certain employees of Cox, Castle & Nicholson, LLP provide some administrative services to the Plan. These employees are not compensated by the Plan for their services. Matrix Trust Company (Matrix) became the Plan's trustee. Matrix charges the Plan for Trust and Custody services at a rate of1.0 basis points on market value of the plan using a daily average balance for the invoice period.

Note 8—Risks and Uncertainties

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect the amounts reported in the financial statements.

The Plan's exposure to a concentration of credit risk includes both self-directed investments and plan-directed fund elections. The Plan's exposure to a concentration of credit risk for participant-directed funds is limited by the diversification of investments across all participant-directed fund elections. Additionally, the investments within each participant-directed fund election are further diversified into varied financial instruments.

The Plan's investments include commingled funds that may directly or indirectly invest in securities with contractual cash flows, such as asset backed securities, collateralized mortgage obligations and commercial mortgage-backed securities, including securities backed by sub-prime mortgage loans.

Note 8—Risks and Uncertainties—*Continued*

The value, liquidity, and related income of these securities is sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

Note 9—Subsequent Events

Management evaluated all activities of the Plan through October 12, 2026, which is the date the financial statements were available to be issued, and concluded that no material subsequent events have occurred that would require adjustment to the financial statements or disclosure in the notes to the financial statements.

Cox, Castle & Nicholson LLP Retirement Plan
Schedule H, Line 4i—Schedule of Assets (Held At End of Year)
Employer Identification Number 95-2547124
Plan Number 003
December 31, 2025

* (a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest collateral, par, or maturity value	** (d) Cost	(e) Current Value
Investments, at Fair Value:				
	Self-directed	Various investments		$ 187,040,474
	Dodge & Cox Funds	Dodge & Cox International Stock		1,724,704
	Fidelity	Fidelity Advisor Total Bond I		1,061,366
	John Hancock	John Hancock Disciplined Value Fund		3,540,598
	Galliard Funds	Galliard Stable Value C		3,700,846
	JP Morgan Funds	JPMorgan Small Cap Growth Fund		1,901,889
	Mainstay Funds	Mainstay Large Cap Growth Fund		6,955,017
	Vanguard Funds	Vanguard 500 Index Fund - Sign		13,658,910
	Vanguard Funds	Vanguard Mid-Cap Index Fund - Sign		2,615,362
	Vanguard Funds	Vanguard Target Retirement 2020 #682		5,763,504
	Vanguard Funds	Vanguard Target Retirement 2025 Fund		13,958,766
	Vanguard Funds	Vanguard Target Retirement 2030 Fund		8,943,369
	Vanguard Funds	Vanguard Target Retirement 2035 Fund		18,494,567
	Vanguard Funds	Vanguard Target Retirement 2040 Fund		9,324,425
	Vanguard Funds	Vanguard Target Retirement 2045 Fund		7,060,749
	Vanguard Funds	Vanguard Target Retirement 2050 Fund		3,315,560
	Vanguard Funds	Vanguard Target Retirement 2055 Fund		1,619,091
	Vanguard Funds	Vanguard Target Retirement 2060 Fund		1,140,071
	Vanguard Funds	Vanguard Target Retirement 2065 Fund		19,216
	Vanguard Funds	Vanguard Target Retirement Income Fund		4,633,615
	Victory Integrity	Victory Integrity Small Cap Value		304,860
	William Blair	William Blair International Leaders I		1,727,654
			Total Investments, at Fair Value	**298,504,613**

Cox, Castle & Nicholson LLP Retirement Plan
Schedule H, Line 4i—Schedule of Assets (Held At End of Year)—*Continued*
Employer Identification Number 95-2547124
Plan Number 003
December 31, 2025

* (a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest collateral, par, or maturity value	** (d) Cost	(e) Current Value
Cash and Cash Equivalents:				
	Interest-bearing plan-directed	Various money market funds		$ 82,713
	Interest-bearing self-directed	Various money market funds		18,549,686
			Total Cash and Cash Equivalents	**18,632,399**
*	**Notes receivable from participants**	**5.25% - 10.50%**		**436,325**
			Total Assets (Held at End of Year)	**$ 317,573,337**

* Party in interest
** The cost of participant-directed and self-directed investments are not required to be disclosed.

Cox, Castle & Nicholson LLP Retirement Plan
Schedule I—Schedule of Assets Held for Investment Purposes
Asset Reconciliation: Matrix Trust Company Statements to Financial Statements
December 31, 2025

Investment Description	Balance per Trustee Statement	Reclass Adjustments	Statement of Net Assets	Plan-Directed	Self-Directed	Total
Investments						
Mutual funds	$ 208,687,179	$ (107,763,293)	$ 100,923,886	$	$ 100,923,886	$ 100,923,886
Dodge & Cox International Stock		1,724,704	1,724,704	1,724,704		1,724,704
Fidelity Advisor Total Bond I		1,061,366	1,061,366	1,061,366		1,061,366
John Hancock Disciplined Value Fund		3,540,598	3,540,598	3,540,598		3,540,598
JPMorgan Small Cap Growth Fund		1,901,889	1,901,889	1,901,889		1,901,889
NYLI Winslow Large Cap Growth Fund		6,955,017	6,955,017	6,955,017		6,955,017
Vanguard 500 Index Fund - Sign		13,658,910	13,658,910	13,658,910		13,658,910
Vanguard Mid-Cap Index Fund - Sign		2,615,362	2,615,362	2,615,362		2,615,362
Vanguard Target Retirement 2020 Fund		5,763,504	5,763,504	5,763,504		5,763,504
Vanguard Target Retirement 2025 Fund		13,958,766	13,958,766	13,958,766		13,958,766
Vanguard Target Retirement 2030 Fund		8,943,369	8,943,369	8,943,369		8,943,369
Vanguard Target Retirement 2035 Fund		18,494,567	18,494,567	18,494,567		18,494,567
Vanguard Target Retirement 2040 Fund		9,324,425	9,324,425	9,324,425		9,324,425
Vanguard Target Retirement 2045 Fund		7,060,749	7,060,749	7,060,749		7,060,749
Vanguard Target Retirement 2050 Fund		3,315,560	3,315,560	3,315,560		3,315,560
Vanguard Target Retirement 2055 Fund		1,619,091	1,619,091	1,619,091		1,619,091
Vanguard Target Retirement 2060 Fund		1,140,071	1,140,071	1,140,071		1,140,071
Vanguard Target Retirement 2065 Fund		19,216	19,216	19,216		19,216
Vanguard Target Retirement Income Fund		4,633,615	4,633,615	4,633,615		4,633,615
Victory Integrity Small Cap Value Fund		304,860	304,860	304,860		304,860
William Blair International Leaders I		1,727,654	1,727,654	1,727,654		1,727,654
Total Mutual Funds	**208,687,179**		**208,687,179**	**107,763,293**	**100,923,886**	**208,687,179**

Cox, Castle & Nicholson LLP Retirement Plan
Schedule I—Schedule of Assets Held for Investment Purposes—*Continued*
Asset Reconciliation: Matrix Trust Company Statements to Financial Statements
December 31, 2025

Investment Description	Balance per Trustee Statement	Reclass Adjustments	Statement of Net Assets	Plan-Directed	Self-Directed	Total
Investments—*Continued*						
Common stock	$ 52,494,446	$	$ 52,494,446	$	$ 52,494,446	$ 52,494,446
Exchange traded equity funds	25,927,140		25,927,140		25,927,140	25,927,140
United States Treasury and federal agencies	6,442,230		6,442,230		6,442,230	6,442,230
Stable value fund	3,700,846		3,700,846	3,700,846		3,700,846
Debt securities	981,958		981,958		981,958	981,958
State and municipal securities	270,814		270,814		270,814	270,814
Total Investments	**298,504,613**		**298,504,613**	**111,464,139**	**187,040,474**	**298,504,613**
Notes receivable from participants						
Interest rate 5.25% - 10.50%	436,325		436,325	436,325		436,325
Cash and Cash Equivalents						
Interest-bearing cash	18,632,399		18,632,399	82,713	18,549,686	18,632,399
Total Cash and Cash Equivalents	**18,632,399**		**18,632,399**	**82,713**	**18,549,686**	**18,632,399**
Total Assets Held for Investment Purposes	**$ 317,573,337**	**$**	**$ 317,573,337**	**$ 111,983,177**	**$ 205,590,160**	**$ 317,573,337**

Cox, Castle & Nicholson LLP Retirement Plan
Schedule H, Line 4i—Schedule of Assets (Held At End of Year)
Employer Identification Number 95-2547124
Plan Number 003
December 31, 2025

* (a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest collateral, par, or maturity value	** (d) Cost	(e) Current Value
Investments, at Fair Value:				
	Self-directed	Various investments		$ 187,040,474
	Dodge & Cox Funds	Dodge & Cox International Stock		1,724,704
	Fidelity	Fidelity Advisor Total Bond I		1,061,366
	John Hancock	John Hancock Disciplined Value Fund		3,540,598
	Galliard Funds	Galliard Stable Value C		3,700,846
	JP Morgan Funds	JPMorgan Small Cap Growth Fund		1,901,889
	Mainstay Funds	Mainstay Large Cap Growth Fund		6,955,017
	Vanguard Funds	Vanguard 500 Index Fund - Sign		13,658,910
	Vanguard Funds	Vanguard Mid-Cap Index Fund - Sign		2,615,362
	Vanguard Funds	Vanguard Target Retirement 2020 #682		5,763,504
	Vanguard Funds	Vanguard Target Retirement 2025 Fund		13,958,766
	Vanguard Funds	Vanguard Target Retirement 2030 Fund		8,943,369
	Vanguard Funds	Vanguard Target Retirement 2035 Fund		18,494,567
	Vanguard Funds	Vanguard Target Retirement 2040 Fund		9,324,425
	Vanguard Funds	Vanguard Target Retirement 2045 Fund		7,060,749
	Vanguard Funds	Vanguard Target Retirement 2050 Fund		3,315,560
	Vanguard Funds	Vanguard Target Retirement 2055 Fund		1,619,091
	Vanguard Funds	Vanguard Target Retirement 2060 Fund		1,140,071
	Vanguard Funds	Vanguard Target Retirement 2065 Fund		19,216
	Vanguard Funds	Vanguard Target Retirement Income Fund		4,633,615
	Victory Integrity	Victory Integrity Small Cap Value		304,860
	William Blair	William Blair International Leaders I		1,727,654
			Total Investments, at Fair Value	**298,504,613**

Cox, Castle & Nicholson LLP Retirement Plan
Schedule H, Line 4i—Schedule of Assets (Held At End of Year)—*Continued*
Employer Identification Number 95-2547124
Plan Number 003
December 31, 2025

* (a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest collateral, par, or maturity value	** (d) Cost	(e) Current Value
Cash and Cash Equivalents:				
	Interest-bearing plan-directed	Various money market funds		$ 82,713
	Interest-bearing self-directed	Various money market funds		18,549,686
			Total Cash and Cash Equivalents	**18,632,399**
*	**Notes receivable from participants**	**5.25% - 10.50%**		**436,325**
			Total Assets (Held at End of Year)	**$ 317,573,337**

* Party in interest
** The cost of participant-directed and self-directed investments are not required to be disclosed.