Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
RH2 ENGINEERING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2005

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)
RH2 ENGINEERING INC.

22722 29TH DRIVE SE
SUITE 210
BOTHELL, WA 98021

2b Employer Identification Number (EIN)
91-1108443

2c Plan Sponsor's telephone number
425-951-5400

2d Business code (see instructions)
541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	JACOB SUTHERLAND
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	JACOB SUTHERLAND
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	151
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)**	124
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	138
b	Retired or separated participants receiving benefits	**6b**	14
c	Other retired or separated participants entitled to future benefits	**6c**	18
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	170
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	170
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	151
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)**	170
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	4
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:

2I 2P 3I

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

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

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached 0
- **(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)** [ ] **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
RH2 ENGINEERING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
RH2 ENGINEERING INC.

D Employer Identification Number (EIN)
91-1108443

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

CHARLES SCHWAB TRUST BANK

94-1737782

(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)

CAPTRUST

26-0058143

(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 51	INVESTMENT ADVISORY	32219	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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
RH2 ENGINEERING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
RH2 ENGINEERING INC.

D Employer Identification Number (EIN)
91-1108443

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1000000	
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1220276	610569
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5026219	2208592
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	10310445	24174389
(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	17556940	26993550
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		11770704
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	11770704
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	17556940	15222846

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)	1771005	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1771005
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	252872	
(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)	49799	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		302671
(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)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1399800	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1177322	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		222478
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-4230048	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-4230048

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		7381
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-1926513
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	354859	
(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)		354859
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		19480
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)	33242	
(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)		33242
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		407581
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-2334094
l Transfers of assets:			
(1) To this plan	2l(1)		
(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) [ ] DOL Regulation 2520.103-8 **(2)** [X] 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: ALEGRIA & COMPANY, PS **(2)** EIN: 91-0856953

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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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
RH2 ENGINEERING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
RH2 ENGINEERING INC.

D Employer Identification Number (EIN)
91-1108443

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): 42-0127290

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 Q702474A .

RH2 ENGINEERING, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Financial Statements and ERISA - Required Supplemental Information

December 31, 2025 and 2024

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ALEGRIA

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Trustees
RH2 Engineering, Inc.
Employee Stock Ownership Plan
Bothell, Washington

Opinion

We have audited the financial statements of RH2 Engineering, Inc. Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements (the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2025 and 2024, and the changes in net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Basis for Opinion

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

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 Audits of the Financial Statements

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 U.S. 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, 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 U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits;
- 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 audits 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; and
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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 audits.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2025, and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's (DOL) *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 has been subjected to the 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 U.S. GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the DOL's *Rules and Regulations for Reporting and Disclosure* under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's *Rules and Regulations for Reporting and Disclosure* under ERISA.

Altgia & Company, P.S.

Yakima, Washington
October 14, 2026

RH2 ENGINEERING, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Statement of Net Assets Available for Benefits

December 31, 2025 and 2024

	2025			2024		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets						
Cash and cash equivalents	$ 2,208,592	$ -	$ 2,208,592	$ 1,880,947	$ -	$ 1,880,947
Investments, at fair value	14,037,863	10,136,526	24,174,389	12,198,665	-	12,198,665
Investments, at contract value						
Guaranteed investment contract	-	-	-	1,257,052	-	1,257,052
Receivables						
Employer contributions	-	-	-	1,000,000	-	1,000,000
Participant stock sale loan receivables	610,569	-	610,569	869,453	-	869,453
Stock sale receivables	-	-	-	350,823	-	350,823
Total receivables	610,569	-	610,569	2,220,276	-	2,220,276
Total assets	$ 16,857,024	$ 10,136,526	$ 26,993,550	$ 17,556,940	$ -	$ 17,556,940
Liabilities						
ESOP Note Payable to Plan Sponsor	$ -	$ 11,770,704	$ 11,770,704	$ -	$ -	$ -
Net assets available for benefits	$ 16,857,024	$ (1,634,178)	$ 15,222,846	$ 17,556,940	$ -	$ 17,556,940

See accompanying notes to financial statements.

RH2 ENGINEERING, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

Statement of Changes in Net Assets Available for Benefits

Years ended December 31, 2025 and 2024

	2025			2024		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Additions to net assets attributed to:						
Investment income						
Interest and dividends	$ 302,671	$ -	$ 302,671	$ 164,405	$ -	$ 164,405
Net appreciation (depreciation) in the fair value of investments	(2,385,491)	(1,614,698)	(4,000,189)	1,148,681	-	1,148,681
Total investment income (loss)	(2,082,820)	(1,614,698)	(3,697,518)	1,313,086	-	1,313,086
Employer contributions	1,771,005	-	1,771,005	2,008,910	-	2,008,910
Total additions (losses)	(311,815)	(1,614,698)	(1,926,513)	3,321,996	-	3,321,996
Deductions from net assets attributed to:						
Benefits paid to participants	354,859	-	354,859	342,997	-	342,997
Administrative and investment expenses	33,242	-	33,242	20,329	-	20,329
Interest expense	-	19,480	19,480	-	-	-
Total deductions	388,101	19,480	407,581	363,326	-	363,326
Change in net assets available for benefits	(699,916)	(1,634,178)	(2,334,094)	2,958,670	-	2,958,670
Net assets available for benefits, beginning of year	17,556,940	-	17,556,940	14,598,270	-	14,598,270
Net assets available for benefits, end of year	$ 16,857,024	$ (1,634,178)	$ 15,222,846	$ 17,556,940	$ -	$ 17,556,940

See accompanying notes to financial statements.

(1) Description of the Plan

The following description of the RH2 Engineering, Inc. Employee Stock Ownership Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

General

The Plan is an employee stock ownership plan (ESOP), established January 1, 2005, and is open to substantially all employees of RH2 Engineering, Inc. and Control Systems Northwest, LLC (together, the Company or Plan Sponsor). The Plan was most recently amended in 2019 to add Control Systems Northwest, LLC to the Plan.

The Plan is administered by the Trustees and Advisory Committee, with assistance from a retirement plan administration organization that processes and maintains records of participant account activity.

All contributions made to the Plan are held in a trust fund. The Trustees are responsible for the safekeeping of the trust fund. The trust fund established by the Trustees is the funding medium used for the accumulation of assets from which benefits are distributed.

Stock Split and Leveraged ESOP Transaction

During 2025, the Company completed a ten-for-one stock split, increasing the number of shares owned by the ESOP and decreasing the per-share value. Share amounts listed in the notes to the financial statements are all rounded to the nearest whole number.

On December 19, 2025, the Trust purchased 191,930 shares of the Company's common stock from certain selling shareholders for an aggregate purchase price of $18,022,227. The Trust paid $5,000,000 in cash for 53,248 shares and financed $13,022,227 of the purchase price attributable to 138,682 shares through seller financing. Immediately after the issuance of the seller notes, the Company assumed the Trust's obligations under the seller financing and refinanced those obligations into a Consolidated ESOP Loan, evidenced by an ESOP note payable to the Company (the ESOP Note Payable). The Trust issued the ESOP Note Payable to the Company in the original principal amount of $13,022,227.

After the transaction, the Plan owned 307,954 shares, or approximately 57.41% of the Company's issued and outstanding common stock. Shares acquired with proceeds of the ESOP Note Payable are held in a suspense account and are released for allocation to participant accounts as debt service is made in accordance with the Plan document and related loan agreements. Shares acquired with existing Plan assets were not pledged as collateral and were not held in suspense.

Eligibility

Employees become eligible to participate in the Plan after attaining age twenty-one and completing one year of service, during which they are credited with at least 1,000 hours of service, as defined in the Plan document. Eligible employees enter the Plan on the applicable Entry Date specified in the Plan document. The Plan excludes leased employees, employees covered by a collective bargaining agreement unless the agreement provides for participation, and nonresident aliens.

Participants generally share in the allocation of employer contributions and forfeitures for a Plan year if they are credited with at least 1,000 hours of service during the Plan year and are employed by the Company, or on approved leave of absence, on the last day of the Plan year. Participants may also share in allocations for the Plan year of normal retirement, disability, or death, as provided by the Plan.

Contributions

Employer contributions to the Plan are discretionary and may be made in cash or shares of Company common stock, as permitted by the Plan. Employer contributions and forfeitures are allocated to eligible participants based on each participant's compensation relative to total compensation of all eligible participants, subject to the Plan's allocation provisions and applicable Internal Revenue Code (IRC) limitations.

Beginning in 2025, employer contributions may also be used to repay principal and interest on the ESOP Note Payable. Contributions used for debt service result in the release of financed shares from the suspense account for allocation to eligible participant accounts in accordance with the Plan document and related loan agreements. The amount of debt service paid during a year is not necessarily equal to the fair value of shares released from suspense because the number of shares released is determined under the share-release provisions of the Plan and related loan agreements.

The Company elected to make discretionary contributions of $1,771,005 and $2,008,910 for the years ended December 31, 2025 and 2024, respectively. Of the 2025 employer contribution, $1,271,003 was applied to acquisition debt service, consisting of $1,251,523 of principal and $19,480 of interest. The remaining 2025 employer contribution was allocated or used in accordance with the Plan's allocation provisions.

Participant Accounts and Allocations

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited or debited as of the last day of each Plan year with an allocation of the employer contribution, Plan earnings, Plan expenses, and forfeitures. Participants receive allocations in accordance with the Plan's eligibility and allocation provisions. Allocations are based on each participant's eligible compensation relative to total eligible compensation for employer contributions and forfeitures, and on each participant's account balance for earnings and expenses, as defined in the Plan document.

Dividends

The Company did not declare or pay dividends on Company common stock held by the Plan during the years ended December 31, 2025 and 2024.

Financed Shares and Release Method

Financed shares acquired by the Trust are initially credited to a loan suspense account and are allocated to participant stock accounts only as payments on the acquisition loan are made. Under the principal-and-interest release method outlined in the Plan document, the number of financed shares released from the loan suspense account for a Plan year is determined by multiplying the number of financed shares held in the loan suspense account immediately before release by a fraction. The numerator is the principal and interest paid on the acquisition loan for the Plan year, and the denominator is that amount plus projected future principal and interest payments on the acquisition loan.

Vesting

If a participant's employment with the Company ends for any reason other than retirement, permanent disability, or death, he or she will vest in the balances in his or her account based on total years of service with the Company. Vesting in the employer contributions is based on years of service and occurs at a rate of 20% annually, beginning with the second year of credited service. A participant is 100% vested in the employer contributions after six years of service.

Participant Stock Sale Loan Receivables and Stock Sale Receivables

Participant stock sale loan receivables represent amounts due from participants for historical purchases of Company common stock financed by the Plan. The receivables are recorded at unpaid principal balances plus accrued interest, if any. The loans are secured by the financed shares, bear interest at 6.0%, and require annual principal and interest payments in accordance with the related agreements. These receivables are separate from the ESOP Note Payable described in Note (5).

The Plan no longer finances new participant purchases of Company common stock.

Stock sale receivables, when outstanding, represent amounts due from participants for purchases of Company common stock at fair value that were not financed through participant stock sale loans.

Payment of Benefits

Distributions are made in accordance with the Plan's distribution provisions. Distributions on account of death, disability, or retirement are generally made in a lump sum for stock distributions and for cash distributions less than $5,000. Cash distributions in excess of $5,000 are generally paid in five annual installments. The amount to be distributed is based upon the immediately preceding valuation date. Distributions are made in cash or, if a participant elects, in the form of Company common stock plus cash for any fractional share of common stock. Under the provisions of the Plan, the Company is obligated to repurchase participant shares, which have been distributed under the terms of the Plan.

Put Option and Right of First Refusal

Company common stock is not readily tradable on an established securities market. Under the Plan, employer stock distributed to a participant or beneficiary is subject to a put option. The put option gives the participant or beneficiary the right to require the Company to repurchase distributed shares at fair market value during two option periods. The first option period begins on the date of distribution and lasts at least 60 days. The second option period begins after the next determination of fair market value and notice to the participant or beneficiary and lasts at least 60 days. Payment for employer stock sold under the put option is made within 30 days if the shares are distributed as part of an installment distribution. If shares are distributed in a lump-sum distribution, payment begins within 30 days and may be made in a lump sum or in substantially equal annual installments over a period not exceeding five years, with adequate security and interest as required by the Plan.

Employer stock distributed by the Trust is also subject to a right of first refusal, which generally requires the shares to be offered first to the Company and then to the Trust at fair market value before any subsequent transfer.

As of December 31, 2025, allocated Company common stock subject to the put option had a fair value of $14,037,863. No unpaid participant distributions or other amounts payable by the Plan related to put option repurchases existed as of December 31, 2025 and 2024.

Forfeited Accounts

Plan forfeitures represent the non-vested portions of participants' accounts upon termination from the Plan. Forfeitures are allocated in accordance with the Plan's allocation provisions. There were forfeitures of $3,812 and $36,784 for the years ended December 31, 2025 and 2024, respectively.

Voting Rights

Except as otherwise provided by the Plan, shares of Company common stock held by the Trust are voted by the Trustees. For certain major corporate matters specified in the Plan, including a merger, consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of a trade or business, or similar transaction, participants and beneficiaries are entitled to direct the Trustees as to the voting of shares allocated to their stock accounts. Allocated shares for which voting directions are not received are not voted. Unallocated shares held by the Trust are voted by the Trustees in a manner consistent with ERISA and the IRC.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company common stock into investments that are more diversified. Participants who are at least age fifty-five with at least ten years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants who elect to diversify may receive a cash distribution for the amounts diversified at the Trustees' direction, unless eligible for floor price protection, in which case, shares are distributed. The election to diversify is made within 90 days after the Plan year based upon the shares of Company common stock in the participant's account at year-end.

Administrative Expenses

Expenses associated with administering the Plan are paid by the Plan Sponsor and the Plan. Expenses paid by the Plan are included in investment expenses on the statements of changes in net assets available for benefits.

(2) Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Plan considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. This includes, but is not limited to, the Charles Schwab Treasury Obligation Money Fund Ultra.

Concentration of Credit Risk

Financial instruments that potentially subject the Plan to concentrations of credit risk consist primarily of cash, cash equivalents, and Company common stock as of December 31, 2025 and 2024, and also included a guaranteed investment contract and mutual funds as of December 31, 2024. Cash and cash equivalent deposits at times during the year may exceed federally insured limits. The guaranteed investment contract is not federally insured and consists of approximately 0% and 7% of Plan assets for the years ended December 31, 2025 and 2024, respectively.

Investment Valuation and Income Recognition

Company common stock and mutual funds are reported at fair value. Cash and cash equivalents are reported at cost, which approximates fair value. The guaranteed investment contract is a fully benefit-responsive investment contract and is reported at contract value. Contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is accrued on the ex-dividend date. Realized gains and losses from security transactions are reported on the average cost method. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Fair Value

Financial Accounting Standards Board Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures,* provides a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Assets and liabilities are classified based on the lowest level of input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

Level 1	Inputs based upon quoted prices in active markets for identical assets.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
Level 3	Inputs that are unobservable for the asset.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds – Valued at the daily closing prices reported on the exchange or listed market. The funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds are deemed to be actively traded and are considered Level 1 investments.

Investment in RH2 Engineering, Inc. common stock – Valuation methodology is based on factors unobservable and significant to the fair value measurement.

RH2 Engineering, Inc. common stock is reported at fair value based on independent appraisals performed as of December 31, 2025 and 2024. The appraisals were based on a combination of market and income valuation approaches, including the guideline transaction method and the capitalization of cash flow method. The appraiser considered historical and projected cash flow, net income, EBITDA, revenue, comparable sales, and discounts for lack of marketability and lack of control. The discounts for lack of marketability and lack of control were 10% and 15%, respectively, in both 2025 and 2024.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes the 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.

Payments of Benefits

Benefits paid to participants are recorded when paid. There were no distributions requested but not yet paid as of December 31, 2025 and 2024.

(3) Investments

The following tables set forth, by level within the fair value hierarchy, the Plan's investments measured at fair value:

Assets at Fair Value as of December 31, 2025

	Level 3	Total
Investment in RH2 Engineering, Inc. common stock	$ 24,174,389	$ 24,174,389
Total assets at fair value	$ 24,174,389	$ 24,174,389

Assets at Fair Value as of December 31, 2024

	Level 1	Level 3	Total
Mutual funds	$ 1,888,220	$ -	$ 1,888,220
Investment in RH2 Engineering, Inc. common stock	-	10,310,445	10,310,445
Total assets at fair value	$ 1,888,220	$ 10,310,445	$ 12,198,665

RH2 Engineering, Inc. common stock includes both shares allocated to participant accounts and unallocated shares held in suspense. The following table summarizes RH2 Engineering, Inc. common stock held by the Plan as of December 31:

	2025		2024	
	Shares	Fair value	Shares**	Fair value
Allocated shares	178,826	$ 14,037,863	117,510	$ 10,310,445
Shares committed to be released but not yet allocated	-	-	-	-
Unallocated suspense shares	129,128	10,136,526	-	-
Total RH2 Engineering, Inc. common stock	307,954	$ 24,174,389	117,510	$ 10,310,445

**All comparative share amounts have been adjusted for the ten-for-one stock split.

The fair value per share used to value RH2 Engineering, Inc. common stock as of December 31, 2025 and 2024, was $78.50 and $87.74, respectively, after giving effect to the 2025 ten-for-one stock split. During 2025, 9,554 shares were released from suspense and allocated to participant accounts before year-end. Accordingly, no shares were committed to be released but not yet allocated as of December 31, 2025.

The accompanying statements of net assets available for benefits segregate allocated participant amounts from unallocated suspense amounts related to the ESOP Note Payable. As of December 31, 2025, unallocated net assets available for benefits were negative because the outstanding ESOP Note Payable exceeded the fair value of unallocated assets held in suspense.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31:

Investment in RH2 Engineering, Inc. common stock	
Balance, December 31, 2023	$ 10,324,482
Realized gain on stock sale	917,025
Unrealized appreciation in estimated fair value	205,286
Stock sale (20,820 shares**)	(1,136,348)
Balance, December 31, 2024	10,310,445
Realized gain on stock sale	108,029
Unrealized depreciation in estimated fair value	(4,135,882)
Stock sale (1,486 shares**)	(130,430)
Stock purchase (191,930 shares**)	18,022,227
Balance, December 31, 2025	$ 24,174,389

**All share counts are presented on a post-split basis.

	2025	2024
The amount of total gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets still held at the reporting date	$ (4,135,882)	$ 205,286

Realized and unrealized gains and losses related to RH2 Engineering, Inc. common stock are included in net appreciation or depreciation in fair value of investments in the accompanying statements of changes in net assets available for benefits.

(4) Group Annuities with Insurance Companies

The Plan entered into a traditional fully benefit-responsive guaranteed investment contract with Standard Insurance Company (Standard) through the Standard Stable Asset Fund II. Standard maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The Standard Stable Asset Fund II credits interest daily to the group contract holder on a portfolio basis. The crediting interest rate may change or stay the same quarterly. The quarterly crediting rate applies to all money deposited in the group contract holder's account regardless of when it was deposited. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date, without 30 days' advance written notice to the Plan for reasonable cause.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by the Plan if the Plan were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Standard, represents contributions made under the contracts, plus earnings, less withdrawals, and administrative expenses. The Plan may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

The guaranteed investment contract was liquidated during 2025.

(5) ESOP Note Payable

The ESOP Note Payable was issued to the Company on December 19, 2025 to finance a portion of the Trust's purchase of additional Company common stock. The original principal amount of the ESOP Note Payable was $13,022,227. The ESOP Note Payable bears interest at 4.55% per annum, which was based on the Internal Revenue Service (IRS) long-term applicable federal rate for December 2025.

Principal and interest are payable in 20 consecutive equal annual payments of $1,006,945 beginning December 31, 2026 and ending December 31, 2045. The Trust may prepay amounts due under the note, in whole or in part, without premium or penalty.

The Stock Purchase Agreement provides for a post-closing purchase price adjustment based on cash, working capital, and debt targets. Any negative adjustment reduces the ESOP Note Payable, while any positive adjustment does not increase the ESOP Note Payable. No adjustment to the ESOP Note Payable was recorded as of December 31, 2025.

During 2025, employer contributions totaling $1,271,003 were applied toward the ESOP Note Payable, consisting of $1,251,523 of principal and $19,480 of interest. This was a prepayment made before scheduled annual payments begin in 2026. The outstanding note payable was $11,770,704 as of December 31, 2025. No ESOP Note Payable was outstanding as of December 31, 2024.

The ESOP Note Payable is secured by unallocated shares of RH2 Engineering, Inc. common stock held in suspense. As the note is repaid, shares are released from suspense and allocated to eligible participant accounts in accordance with the Plan's allocation and share-release provisions. The ESOP Note Payable is nonrecourse to the Trust except for the pledged unallocated shares and other permitted sources under the Plan and loan documents.

Future principal maturities of the ESOP Note Payable as of December 31, 2025 are as follows:

Year ending December 31	Amount
2026	$ 471,378
2027	492,825
2028	515,249
2029	538,693
2030	563,203
Thereafter	9,189,356
Total	$ 11,770,704

(6) Party-in-Interest Transactions

Investments in Plan Sponsor common stock and transactions involving purchases and sales of Plan Sponsor common stock qualify as party-in-interest transactions. As of December 31, 2025 and 2024, the Plan held Plan Sponsor common stock with fair values of $24,174,389 and $10,310,445, respectively.

During 2025, as further described in Notes (1) and (5), the Trust purchased additional shares of Plan Sponsor common stock from certain selling shareholders, and the Company assumed and refinanced the related seller financing into the ESOP Note Payable between the Company and the Trust. The purchase and sale of employer securities, the Company's assumption and refinancing of the seller financing, and the ESOP Note Payable are party-in-interest transactions.

Participant stock sale loan receivables due from participants also qualify as party-in-interest transactions. As of December 31, 2025 and 2024, participant stock sale loan receivables totaled $610,569 and $869,453, respectively.

The Plan has service arrangements with a custodian, recordkeeper, third-party administrator, and investment advisor. Transactions with these service providers qualify as party-in-interest transactions. Fees paid by the Plan for recordkeeping and investment advisory services were $33,242 and $20,329 for the years ended December 31, 2025 and 2024, respectively. The Plan Sponsor also paid certain administrative expenses of the Plan.

These transactions are intended to qualify for exemptions from the prohibited transaction rules of ERISA to the extent they comply with the applicable statutory and regulatory exemptions for qualifying employer securities, exempt ESOP loans, and services provided to the Plan.

(7) Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions and all assets would be held, administered, and distributed pursuant to the Plan's terms and conditions.

(8) Form 5500 Reconciliation

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with U.S. GAAP. The Form 5500 is prepared in accordance with the reporting requirements of the Department of Labor (DOL). There were no reconciling items between net assets available for benefits per the financial statements and net assets reported on the Form 5500 as of December 31, 2025 and 2024. The only reconciling difference was related to the changes in net assets available for benefits for the year ended December 31, 2024.

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31:

	2025	2024
Net assets available for benefits per the financial statements	$ 15,222,846	$ 17,556,940
Distributions payable	-	-
Net assets available for benefits per the Form 5500	$ 15,222,846	$ 17,556,940

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to Form 5500 for the years ended December 31:

	2025	2024
Net increase (decrease) in net assets available for benefits per the financial statements	$ (2,334,094)	$ 2,958,670
Accrued distributions	-	6,125
Net increase (decrease) in net assets available for benefits per the Form 5500	$ (2,334,094)	$ 2,964,795

(9) Tax Status

The Plan has received a determination letter from the IRS dated June 23, 2014 stating that the Plan is qualified under the IRC and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan has been amended since receiving the determination letter. However, the Trustees believe that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the IRC. The Trustees believe that the 2025 leveraged ESOP transaction, including the ESOP Note Payable and related share-release provisions, was designed to comply with the applicable qualification and prohibited transaction exemption requirements for employee stock ownership plans.

The Plan's income tax returns are subject to review and examination by federal and state authorities. The Plan is not aware of any activities that would jeopardize its tax-exempt status, nor is it aware of any activities that are subject to tax on unrelated business income or excise or other taxes.

(10) Risks and Uncertainties

The Plan’s assets consist primarily of Company common stock and cash and cash equivalents as of December 31, 2025, and also included mutual funds and a guaranteed investment contract as of December 31, 2024. These assets are exposed to various risks, such as interest rate, market, credit, and valuation risks, including valuation assumptions based on earnings, cash flows, and other techniques. Due to the level of risk associated with the investments and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the investments will occur in the near term and that such changes could materially affect the amount reported in the statements of net assets available for benefits.

(11) Subsequent Events

The Plan has evaluated subsequent events through October 14, 2026, which is the date the financial statements were available to be issued.

RH2 ENGINEERING, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
EIN: 91-1108443 Plan Number: 002

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

December 31, 2025

(a) *	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	RH2 Engineering, Inc.	Common stock -allocated shares	$ 7,702,313	$ 14,037,863
*	RH2 Engineering, Inc.	Common stock -unallocated suspense shares pledged as collateral for ESOP Note Payable	12,125,119	10,136,526
*	Charles Schwab	Cash	2,349	2,349
*	Charles Schwab	Schwab Treasury Obligation Money Fund Ultra	2,206,243	2,206,243
*	Participants	Participant stock sale loan receivables related to historical purchases of RH2 Engineering, Inc. common stock; bear interest at 6%; mature through 2029; secured by financed shares; principal and interest payable annually in accordance with the related agreements	610,569	610,569
		Total	$ 22,646,593	$ 26,993,550

* Party-in-interest

RH2 ENGINEERING, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
EIN: 91-1108443 Plan Number: 002

Schedule H, Line 4j - Schedule of Reportable Transactions

Year ended December 31, 2025

Section A - Reportable same-issue securities series***

(a) Identity of party involved	(b) Description of asset	(c) Total number of purchases	(d) Total number of sales	(e) Total dollar value of purchases	(f) Total dollar value of sales	(g) Net gain (loss)
Charles Schwab, as custodian/broker; market counterparties not identified	Lord Abbett Short Duration Income Fund Class I	13	1	$ 55,100	$ 1,002,646	$ 4,625
Charles Schwab, as custodian/broker; market counterparties not identified	Vanguard Short-Term Treasury Index Fund	11	1	$ 35,246	$ 982,751	$ 2,756
Charles Schwab, as custodian/broker; market counterparties not identified	Schwab Treasury Obligation Money Fund Ultra Shares	40	9	$ 3,249,741	$ 3,924,784	$ -
Charles Schwab, as custodian/broker; market counterparties not identified	Standard Stable Asset Fund	0	2	$ -	$ 1,269,418	$ 114,449

***The investment transactions in Section A are presented using the same-issue securities-series summary format permitted by 29 CFR § 2520.103-6(d)(2), in lieu of the detailed transaction-by-transaction information otherwise required by 29 CFR § 2520.103-6(d)(1). For purchases and sales of securities on the market, the person from whom purchased or to whom sold has not been identified.

RH2 ENGINEERING, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
EIN: 91-1108443 Plan Number: 002

Schedule H, Line 4j - Schedule of Reportable Transactions

Year ended December 31, 2025

Section B - Reportable employer-stock purchases

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain (loss)
Retired participant #1	Purchase of 89,160 shares of RH2 Engineering, Inc. common stock	$ 8,372,124	NA	NA	$ -	$ 8,372,124	$ 8,372,124	NA
Retired participant #2	Purchase of 50,850 shares of RH2 Engineering, Inc. common stock	$ 4,774,815	NA	NA	$ -	$ 4,774,815	$ 4,774,815	NA
Retired participant #3	Purchase of 26,420 shares of RH2 Engineering, Inc. common stock	$ 2,480,838	NA	NA	$ -	$ 2,480,838	$ 2,480,838	NA
Retired participant #4	Purchase of 25,500 shares of RH2 Engineering, Inc. common stock	$ 2,394,450	NA	NA	$ -	$ 2,394,450	$ 2,394,450	NA

Section C - Reportable loan transaction

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain (loss)
RH2 Engineering, Inc.	Loan from Plan Sponsor to ESOP to finance the acquisition of employer securities; original principal amount $13,022,227; 4.55% interest; 20 consecutive equal annual payments of principal and interest of $1,006,945 beginning December 31, 2026 and ending December 31, 2045; matures December 31, 2045	NA	NA	NA	$ -	NA	NA	NA