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
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 05/01/1991

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

525 B STREET, SUITE 2200
SAN DIEGO, CA 92101

2b Employer Identification Number (EIN)
95-1634364

2c Plan Sponsor's telephone number
619-525-3816

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.	10/15/2026	GABE MONTESANO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

5	Total number of participants at the beginning of the plan year	**5**	540
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)**	371
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	302
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	147
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	449
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f	Total. Add lines **6d** and **6e**.	**6f**	451
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)**	430
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)**	415
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	11
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 2R 2T 3B

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier
NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0509570	67091	13570309	1	01/01/2025	12/31/2025

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

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

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

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

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

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

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

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

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

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

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	(c) Amount	**(d)** Purpose	

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	(c) Amount	**(d)** Purpose	

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	332767
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	332767
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	332767

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier
PACIFIC MUTUAL LIFE INSURANC COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	1A22126900	1	01/01/2025	12/31/2025

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

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

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

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

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

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

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

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

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	(c) Amount	**(d)** Purpose	

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	(c) Amount	**(d)** Purpose	

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	40624
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	40624
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	40624

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier
PAFICIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	1A22140220	1	01/01/2025	12/31/2025

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

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

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

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

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

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

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	(c) Amount	**(d)** Purpose	

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	158604
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	158604
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	158604

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

1 Coverage Information:

(a) Name of insurance carrier
NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0509570	67091	15635419	1	01/01/2025	12/31/2025

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	353285
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	353285
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	353285

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

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

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

A Name of plan
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

MATRIX TRUST COMPANY

75-3182674

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

MSCS FINANCIALS SERVICES

33-1151291

(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

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

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

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

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

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

CORIENT PRIVATE WEALTH LLC

88-0967642

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	INV ADV, PARTICIPANTS	506232	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HAFNIA FINANCIAL INC.

85-3571642

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	INV ADV, PARTICIPANTS	166836	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CANTER STRATEGIC WEALTH MANAGEMENT

46-2822896

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	INV ADV, PARTICIPANTS	110950	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

MILLIMAN, INC.

91-0675641

(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?
15 36 37 50 64	ADMINISTRATOR	103108	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MATRIX TRUST COMPANY

75-3182674

(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?
19 25 50 62	NONE	70052	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

STRATOS WEALTH PARTNERS LTD

27-5273468

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	INV ADV, PARTICIPANTS	56607	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

GRP FINANCIAL

4340 REDWOOD HIGHWAY
SUITE B-60
SAN RAFAEL, CA 94903

(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 71	NONE	45000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CHARLES SCHWAB & CO, INC.

94-1737782

(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?
33 50 71	BROKER/DEALER	41037	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	7271	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

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

A Name of plan
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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: GOLDMAN SACHS STBL VAL COL TR

b Name of sponsor of entity listed in (a): THE GOLDMAN SACHS 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)
13-4166989-025	C	4847699

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO CR FIX IN TR CIT CL B1

b Name of sponsor of entity listed in (a): INVESCO 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)
20-2583973-311	C	5331570

a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM LG CP VAL TRST II U

b Name of sponsor of entity listed in (a): GREAT GRAY 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)
86-1899009-676	C	6578031

a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN TIAA LC IDX RET INC J

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)
27-3441498-043	C	26667766

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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	37358	3389183
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	875236	799410
(2) Participant contributions	1b(2)	108633	100112
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	174047
(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)	0	399570
(B) Common	1c(4)(B)	0	76821
(5) Partnership/joint venture interests	1c(5)	0	27090618
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	931307	887461
(9) Value of interest in common/collective trusts	1c(9)	31479725	43425066
(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)	82585199	81340271
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	66573434	38637215

		(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	182590892	196319774
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	182590892	196319774

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)	4748277	
(B) Participants	2a(1)(B)	2915100	
(C) Others (including rollovers)	2a(1)(C)	644008	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		8307385
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)	53444	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		53444
(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)	3841482	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3841482
(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)		123680
(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)		19324183
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		31650174
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17759755	
(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)		17759755
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)	41763	
(3) Recordkeeping fees	2i(3)	17748	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	200412	
(6) Bank or trust company trustee/custodial fees	2i(6)	415	
(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)	208658	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		468996
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		18228751
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		13421423
l Transfers of assets:			
(1) To this plan	2l(1)		307459
(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) ☐ Unmodified **(2)** ☒ Qualified **(3)** ☐ Disclaimer **(4)** ☐ Adverse

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

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

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

(1) Name: CBIZ CPAS P.C. **(2)** EIN: 43-1947695

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ 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
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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 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 Q702379A .

PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

As of December 31, 2025 and 2024
And for the Year Ended December 31, 2025

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

CBIZ CPAs P.C.

13500 Evening Creek Drive N., Suite 450
San Diego, CA 92128

P: 858.795.2000

Independent Auditors' Report

To the Pension Committee
of **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan**:

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

We have performed the audits of the financial statements of **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan** ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related statement of changes in net assets available for benefits for the year ending December 31, 2025, and the related notes to the financial statements.

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

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

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

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

Basis for Qualified Opinion

As more fully described in Notes 2 and 3 to the financial statements, the Department of Labor Rules and Regulations and accounting principles generally accepted in the United States of America require Plan investments to be valued at fair value as of the end of the Plan year. Plan management does not have adequate procedures to properly report fair value of certain alternative investments as of year-end and therefore these certain alternative investments may not be presented in conformity with the Department of Labor's Rules and Regulations and accounting principles generally accepted in the United States of America. The effects of the financial statements and supplemental schedule of not applying the adequate procedures to determine the fair value of these investments has not been determined.

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on these financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report:

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

CBIZ CPAs P.C.

San Diego, California
October 15, 2026

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31,		**2025**		2024
Assets				
Investments:				
Investments, at fair value (Note 4)	**$**	**147,718,542**	$	149,127,862
Investments, at net asset value (Note 4)		**43,425,066**		31,510,496
Total investments		**191,143,608**		180,638,358
Non-interest bearing cash		**3,389,183**		37,358
Receivables:				
Employer contributions		**799,410**		875,236
Participant contributions		**100,112**		108,633
Notes receivable from participants		**887,461**		931,307
Total receivables		**1,786,983**		1,915,176
Total assets		**196,319,774**		182,590,892
Net Assets Available for Benefits	**$**	**196,319,774**	$	182,590,892

The accompanying notes are an integral part of these financial statements.

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31,		2025
Additions to Net Assets		
Investment income:		
Net appreciation in fair value of investments	$	**19,447,863**
Interest and dividends		**3,841,482**
Total investment income		**23,289,345**
Interest income on notes receivable from participants		**53,444**
Contributions:		
Partnership contributions		**4,748,277**
Employee contributions		**2,915,100**
Rollovers		**644,008**
Total contributions		**8,307,385**
Total additions		**31,650,174**
Deductions from Net Assets		
Benefits paid to participants		**17,759,755**
Administrative expenses		**468,996**
Total deductions		**18,228,751**
Net Increase in Net Assets Available for Benefits		**13,421,423**
Transfers from other plans		**307,459**
Net Assets Available for Benefits, Beginning of Year		**182,590,892**
Net Assets Available for Benefits, End of Year	$	**196,319,774**

The accompanying notes are an integral part of this financial statement.

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan document or Summary Plan Description for a more comprehensive description of the Plan's provisions, which are available from the plan administrator.

General – The Plan is a defined contribution plan established by Procopio, Cory, Hargreaves & Savitch LLP (the "Partnership"). The Plan is administered by the Partnership's Pension Committee ("Committee"), which is a committee of partners and management members of the Partnership. Effective December 1, 2025, the Plan's custodial and trustee services were transferred from Matrix Trust Company to Principal Trust Company. Principal Trust Company has the authority and responsibility for the management and investment of Plan assets. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility – The Plan covers all employees who have completed twelve consecutive months and 1,000 or more hours of service, are age 21 or older, and are not employees covered by a collective bargaining agreement, independent contract lawyers, independent contract persons, associates, senior counsel attorneys and/or contract/staff lawyers. Any employee who is eligible for the Procopio, Cory, Hargreaves & Savitch LLP NonPartner 401(k) Plan is specifically excluded from participation under the Procopio, Cory Hargreaves & Savitch LLP 401(k) Profit Sharing Plan.

Contributions – Each year participants may contribute up to a specified percent of annual compensation as pre-tax or Roth contributions, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the Plan, are allowed to make catch-up contributions as defined in the Plan. Effective January 1, 2025, an optional provision of SECURE 2.0 Act was adopted to increase catch-up contribution limits for participants ages 60 through 63 to $11,250. Participants direct the investment of all contributions into various investment options offered by the Plan.

The Plan provides that the Partnership may elect to make matching contributions, however the Partnership suspended making matching contributions in 2010. Each year, the Partnership may also elect to make a discretionary profit sharing contribution for eligible participants who worked 1,000 or more hours during the plan year and are employed on the last day of the plan year. During the year ended December 31, 2025, the Partnership made $4,748,277 in profit sharing contributions to the Plan. Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

1. **Description of the Plan (continued)**

Participant investment account options – The Plan currently offers various mutual funds, common collective trusts, a self-directed brokerage account, partnership interest, common and preferred stocks, money market funds, and insurance policies as investment options for participants. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

Participant accounts – Each participant's account is credited with the participant's contribution and allocations of (a) the Partnership's contributions and (b) plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – Participants' contributions plus actual earnings are 100% vested immediately. Partnership contributions are subject to the following vesting schedule:

Years of Service	Vested %
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Notes receivable from participants – Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of a participant's vested balance. The loans are secured by the vested balance in the participant's account and bear interest at rates based on the rates available for similar loans from commercial lending institutions. The maximum loan term is 5 years, or up to 30 years for loans used to purchase a primary residence. Principal and interest are paid ratably through payroll deductions. A participant may have up to five loans outstanding at any given time.

Payment of benefits – On termination of service due to death, disability, or retirement, a participant (or beneficiary) may elect to receive either a lump-sum amount or a series of installments equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. For account balances transferred from the Procopio, Cory, Hargreaves & Savitch LLP Money Purchase Pension Plan, participants may elect to be paid with a non-transferable deferred annuity contract.

Hardship withdrawals are allowed if the participant meets the applicable provisions of the IRC.

1. **Description of the Plan (continued)**

Forfeited accounts – At December 31, 2025 and 2024, forfeited nonvested accounts totaled $205,000 and $0, respectively. Also, for the year ended December 31, 2025 partnership contributions were reduced by $382,721 from forfeited nonvested accounts. These accounts may be used to reduce future partnership contributions.

2. **Summary of Significant Accounting Policies**

Basis of accounting – The financial statements of the Plan are prepared under the accrual basis of accounting in conformity 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 certain estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results could differ from estimates.

Investment valuation and income recognition – Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value, or net asset value ("NAV")). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and custodian. See Note 4 for 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 in fair value of investments is reflected in the Statement of Changes in Net Assets Available for Benefits and includes gains and losses on investments bought and sold as well as held during the year.

Contributions – Contributions from plan participants and the discretionary contributions from the Partnership are recorded in the year in which the contributions are withheld from compensation.

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

Payment of benefits – Benefits are recorded when paid.

2. Summary of Significant Accounting Policies (continued)

Administrative expenses – Certain expenses of the Plan are paid by the Partnership and are not included in the statement of changes in net assets available for benefits. Fees related to the administration of notes receivable from participants are charged directly to the participant's accounts and are included in administrative expenses. Recordkeeping services are allocated to participant's accounts and are also included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Transfers to or from other plans – Transfers of assets to or from other plans represent amounts transferred to another Partnership sponsored plan.

3. Information Certified by the Plan's Custodian (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Matrix Trust Company, the custodian, and Principal Trust Company, the trustee effective December 1, 2025, have each certified for the investments they hold that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value, net asset value, or other reported value
- Notes receivable from participants
- Net appreciation in reported value of investments
- Interest income on notes receivable from participants
- Interest and dividends
- Schedule of assets (held at end of year)

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

4. Fair Value Measurement

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements, are described below:

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

4. Fair Value Measurement (continued)

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

Level 3 Inputs to the valuation methodology are unobservable and significant to measurement.

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

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.

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

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

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

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

Self-directed brokerage accounts: Self-directed brokerage accounts include cash, cash equivalents, mutual funds, common stock and preferred stock. The cash and cash equivalents are valued at cost, which represents fair value. For mutual funds, common and preferred stock, refer to descriptions above.

4. Fair Value Measurement (continued)

Insurance policies: Valued at the cash surrender value, which approximates fair value; however, they may not reflect the values at December 31, 2025.

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

Partnership interests: Partnership interests are measured using a variety of methods including income calculations and recent sales, which may not approximate fair value at December 31, 2025.

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 its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	Investments at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 81,340,271	$ -	$ -	$ 81,340,271
Self-directed brokerage	37,666,934	-	-	37,666,934
Partnership interests*	-	-	27,090,618	27,090,618
Insurance policies, cash surrender values*	-	885,281	-	885,281
Preferred stock*	-	-	399,570	399,570
Money market funds	174,047	-	-	174,047
Other investments	-	85,000	-	85,000
Common stock	-	-	76,821	76,821
Total investments in fair value hierarchy	$ 119,181,252	$ 970,281	$ 27,567,009	147,718,542
Investments measured at NAV practical expedient**				43,425,066
Total investments				$ 191,143,608

4. Fair Value Measurement (continued)

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 96,305,389	$ -	$ -	$ 96,305,389
Partnership interests*	57,669	-	27,554,084	27,611,753
Common stock	16,411,885	-	76,822	16,488,707
Money market funds	6,885,070	-	-	6,885,070
Insurance policies, cash surrender values*	-	885,281	-	885,281
Other investments	-	413,277	-	413,277
Preferred stock*	20,350	-	518,035	538,385
Total investments in fair value hierarchy	$ 119,680,363	$ 1,298,558	$ 28,148,941	149,127,862
Investments measured at NAV practical expedient**				31,510,496
Total investments				$ 180,638,358

* These alternative investments are not recorded at fair value as required by authoritative guidance relating to fair value measurements and disclosure requirements as of and for the year ended December 31, 2025 and 2024.

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

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

December 31, 2025	Fair value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust funds	$ 38,577,367	None	Daily	n/a
Stable value fund	$ 4,847,699	None	Daily	n/a

December 31, 2024	Fair value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust funds	$ 26,879,571	None	Daily	n/a
Stable value fund	$ 4,630,925	None	Daily	n/a

4. Fair Value Measurement (continued)

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2025:

Balance, Beginning of Year	$	28,148,941
Net change		(581,932)
Balance, End of Year	$	27,567,009

5. Related party transactions and party-in-interest transactions

Certain plan investments are shares of mutual funds managed by Principal Financial Funds, Inc., an affiliate of Principal Life Insurance Company. Principal Life Insurance Company ("Principal") is the recordkeeper of the Plan effective December 1, 2025, therefore, these transactions qualify as party-in-interest transactions. Milliman, Inc. was the prior recordkeeper, therefore, these transactions qualify as party-in-interest transactions.

Principal provides certain administrative services to the Plan pursuant to a Service and Expense Agreement (the "Service Agreement") between the Partnership and Principal. Principal receives revenue from mutual fund service providers for services Principal provides to these funds. This revenue is used to offset certain amounts owed to Principal for its administrative services to the Plan.

If the revenue received by Principal from such mutual fund service providers exceeds the amount owed under the Service Agreement, Principal remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay plan administrative expenses or allocated to the accounts of participants. During 2025, there were no excess amounts. The Plan or plan sponsor may make payments to the recordkeeper for administrative expenses not covered by revenue sharing.

Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made direct payments to the recordkeepers of $68,452 for the year ended December 31, 2025, which were not covered by revenue sharing. The plan sponsor pays directly any other fees related to the Plan's operations.

6. Plan termination

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

7. Tax Status

The Partnership has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, stating that the form of the pre-approved plan document was in compliance with applicable requirements of the IRC. The Plan has been amended since receiving the opinion letter, however, the Plan Administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified.

U.S. GAAP requires 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 is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

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

9. Subsequent Events

The Plan has evaluated subsequent events through October 15, 2026, which is the date the financial statements were available to be issued.

Effective January 1, 2026, the SECURE 2.0 Act requires that catch-up contributions made by participants age 50 or older with prior-year compensation exceeding $150,000 be designated as Roth contributions.

Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan

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Supplemental Schedule

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

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

EIN: 95-1634364 Plan #002

December 31, 2025

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Mutual Funds		
	Fidelity Investments	Fidelity 500 Index Fund	^	$ 17,207,990
	JP Morgan Funds	JP Morgan Large Cap Growth R6 Fund	^	13,224,509
	Fidelity Investments	Fidelity Advisor Technology I Fund	^	13,103,160
	Fidelity Investments	Fidelity Mid Cap Index Fund	^	5,930,584
	The American Funds	American Funds EUPAC R6 Fund	^	5,078,346
	Fidelity Investments	Fidelity Small Cap Index Fund	^	4,259,574
	T. Rowe Price Funds	T. Rowe Price Health Sciences Fund	^	2,814,490
*	Principal Funds Inc	Principal MidCap R6 Fund	^	2,526,440
	Fidelity Investments	Fidelity US Bond Index Fund	^	2,401,147
	The American Funds	American Funds New World R6 Fund	^	2,045,253
	The American Funds	American Funds American Balanced R6 Fund	^	1,982,382
	Dimensional Fund Advisors	DFA US Small Cap Growth Institutional Fund	^	1,932,127
	BlackRock	BlackRock Strategic Global Bond K Fund	^	1,893,649
	Victory Funds	Victory Sycamore Established Value R6 Fund	^	1,757,602
	Fidelity Investments	Fidelity International Index Fund	^	1,507,701
	American Century Investments	American Century Small Cap Value R6 Fund	^	1,416,240
	Fidelity Investments	Fidelity Advisor Capital & Income I Fund	^	1,164,261
	MFS Investment Management	MFS Utilities R6 Fund	^	851,726
	Putnam Investments	Putnam International Value R6 Fund	^	243,090
				81,340,271
		Collective Trust Funds		
	Great Gray Trust Company	Putnam Large Cap Value Trust II U Class	^	6,578,031
	Invesco Trust Company	Invesco Core Fixed Income Trust CIT Class B1 Fund	^	5,331,571
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2030 Class J	^	4,127,184
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2050 Class J	^	3,801,916
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2040 Class J	^	3,691,960
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2035 Class J	^	3,458,327
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2045 Class J	^	2,795,263
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2020 Class J	^	2,635,523
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2025 Class J	^	2,035,878
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2055 Class J	^	1,455,318
	SEI Trust Company	Nuveen TIAA Lifecycle Index Retmnt Income Class J	^	1,256,116
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2015 Class J	^	625,776
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2060 Class J	^	565,545
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2065 Class J	^	218,959
				38,577,367

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2025

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Self-Directed Brokerage Account		
	Schwab Funds	Self-directed brokerage	^	37,666,934
		Partnership Interest		
	Pacific Rim	Pacific Rim Distribution 8,159.54 Centre LLC	^	1,808,433
	Pacific Rim	Pacific Rim Industrial Park 7,494.66 LLC	^	929,915
	MG	MG Lakeview Investments WFS LP	^	888,296
	Solana	Solana Lucent Station Investors, LLC	^	863,800
	Pacific Rim	Pacific Rim Business 12,343.59 Centre LLC	^	817,410
	Calexico	Calexico Crossings, LLC	^	727,700
	CVG	CVG Enclave Apartments LLC	^	650,239
	Calexico	Calexico Distribution Center LLC	^	531,413
	SWVP	SWVP Fund XXIII	^	528,776
	CVG	CVG Dallas Portfolio 1 LLC	^	525,000
	Southwest	Southwest Value Partners Fund XVIII, LP	^	511,412
	NG Arlington	NG Arlington LP	^	500,000
	P V A Ltd	P V A Ltd L P	^	491,000
	Southwest	Southwest Value Partners Fund XIX LP	^	476,615
	Howe Group	Howe Group/Stonebridge LLC	^	467,900
	SWVP	SWVP Fund XXII	^	439,231
	Southwest	Southwest Value Partners Fund Xv LP	^	437,115
	Southwest	Southwest Value Partners Fund XX LP	^	434,758
	MG	MG Sonoran Investments LP	^	419,160
	Southwest	Southwest Value Partners Fund XVII, LP	^	415,611
	Pacifica Palms	Pacifica Palms LLC 15,628.84	^	405,000
	Vogt Industrial Park LLC	Vogt Industrial Park LLC	^	404,388
	Davlyn California	Davlyn California Multifamily Fund I, LP	^	352,397
	Pathfinder	Pathfinder Tradewinds Opportunity Fund I LP	^	343,341
	Parkway Commerce Center	Parkway Commerce Center LLC	^	329,400
	Calexico	Calexico Crossings II LP	^	327,844
	MG	MG Biscayne Bay Investments TSR L.P.	^	326,248
	Southwest	Southwest Value Partners Fund XXI LP	^	301,135
	Eastlake Professional	Eastlake Professional 4,570.88 Center LLC	^	288,273
	Pathfinder	Pathfinders Tradewinds Residential II LLC	^	282,278
	MG	MG Vue 22 Holdings LP	^	269,511
	Pathfinder	Pathfinders Partners Opportunity Fund VII LP	^	268,573
	Whitefish	Whitefish TH Partners LLC	^	250,000
	San Diego Apartments	San Diego Apartments Portfolio 1 LLC	^	221,501

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2025

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		Partnership Interest		
Pathfinder		Pathfinder Partners Income Fund LP	^	213,535
Calexico		Calexico Gateway Center 24,000.00 LLC	^	207,785
MG		MG North Pointe Investments LP	^	204,160
PIMCO		PIMCO Corporate Opportunities Fund II Onshore Feede	^	203,112
CVG		CVG Madrona Townhomes, LLC	^	202,176
Pathfinder		Pathfinder Tradewinds III 38th Street LLC	^	201,032
MG		MG Citron Investments LP	^	200,000
CVG		CVG Church & Main Townhomes LLC	^	198,380
CVG		CVG Odell Crossing Townhomes LLC	^	190,942
Logan		Logan Deer Valley Holding Co LLC	^	188,720
MG		MG Muse Investments, L.P.	^	180,000
MG		MG Reunion at Redmond LP	^	170,620
F&F		F&F Clairemont Mesa LP	^	170,000
CR Realty		CR Realty LLC 251,121.08	^	167,250
MG		MG Artesia Investments LP	^	158,808
MG		MG Caviata at Kiley Ranch Investments LP	^	157,854
Logan		Logan Jomax Holding Co LLC	^	154,723
MG		MG Waterleaf Invs SHL (4400 Syracuse/NOVO Broadw	^	151,446
CVG		CVG Lofts at Fort Union Holdings LLC	^	149,417
Petershill		Petershill II Offshore Fund, LP	^	148,647
Calexico		Calexico Distribution Center LLC	^	144,931
Palms Of La Mesa		Palms Of La Mesa Apts LLC	^	142,358
MG		MG Mitchell Investment Place LP	^	141,200
MG		MG Russellville Commons Apartment Holdings, LP	^	132,858
Our Crowd		OurCrowd/ US Venture Partners XII, LP	^	132,397
MG		MG Marc Investments BV LP	^	130,482
CWC		CWC Income Properties 6, 399.13 LLC	^	128,718
MG		MG Andante Holdings LP	^	127,696
MG		MG Ladera Investments L.P.	^	120,000
MG		MG Country Brook Investments PCH, LLC	^	115,487
PIMCO		PIMCO Corporate Opportunities Fund III Onshore Feed	^	112,100
Associated Microbreweries		Associated Microbreweries 90.00 Ltd Cl A	^	111,200
MG		MG Emerald Place Investments L.P.	^	110,917
Hoppscotch LLC		Hoppscotch LLC Series B	^	106,525
CVG		CVG Parkview Townhomes LLC	^	105,049
Anthology Division		Anthology Division LLC	^	101,700
Hoppscotch LLC		Hoppscotch LLC	^	101,698

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2025

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Partnership Interest		
Stoneridge Lake Murray LLC	Stoneridge Lake Murray LLC		^	101,200
Pathfinder	Pathfinder Tradewinds Bancroft Holdings, LLC		^	101,150
CVG	CVG LINQ at South Mountain (Proximity Baseline)		^	100,000
F&F	F&F Carriage Rd LP		^	100,000
TNG	TNG MO Investors LP		^	100,000
MG	MG Skye Investments, L.P.		^	95,167
Artesia Escondido	Artesia Escondido, LLC		^	94,200
MG	MG Lakeridge Living Investments L.P.		^	93,917
Casero	Casero LLC		^	92,516
MG	MG Elevate at Discovery Park Investments BVS L.P.		^	89,399
MG	MG Reflections at the Marina, LLC		^	88,329
Cognitiv Ventures	Cognitiv Ventures I, LP		^	86,284
Bonita Point Plaza	Bonita Point Plaza LLC		^	84,700
MG	MG Preserve at Melrose Apts (MG Park 12) LP		^	84,670
Our Crowd	Our Crowd (Investment in TechSee) LP		^	81,200
Pathfinder	Pathfinders Partners 2017 Multifamily Opportunity Func		^	79,924
MG	MG Eleanor Investments LP		^	79,043
MG	MG Pine at 6th Investments LP Class A		^	77,804
MG	MG Monte Vista COR L.P.		^	77,355
Gentry's Walk	Gentry's Walk Apartments AZ, LLC		^	75,040
Southwest	Southwest Value Parnters Fund XXIII-B		^	70,858
F&F	F&F 2330 Grand LP		^	68,235
MG	MG Santa Rosa Apartments, LP		^	67,700
MG	MG Canyon Villa Apartments, LP		^	67,685
MG	MG Ascent LP (Evolve-Verona-Andorra)		^	66,236
MG	MG Ontario Town Square Townhomes LP		^	65,257
Pathfinder	Pathfinder Tradewinds Golden Hill LLC		^	64,000
MG	MG Ridge at Castle Rock L.P.		^	61,710
MG	MG Hearth Investments LP		^	60,776
MG	MG Hearth Investments LP		^	60,776
Pathfinder	Pathfinder Tradewinds Residential IV LLC		^	56,300
MG	MG Carillon Investments PCH LLC		^	54,400
Linq Apartments	Linq Apartments, LLC		^	51,679
CVG	CVG Magnolia on Matilda LLC		^	50,000
CVG	CVG Magnolia on Matilda LLC		^	50,000
West Main	West Main NM LLC		^	50,000
West Main	West Main Partners LLC		^	50,000

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2025

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		Partnership Interest		
MG		MG Vue 22 Holdings LP	^	48,393
Hoppscotch LLC		Hoppscotch LLC Series B	^	45,380
MG		MG Bella Vista Investments LP	^	44,139
MG		MG Sterling Village Apts Gwp LP	^	41,576
MG		MG Bear Valley Investments TRM LP	^	41,074
Our Crowd		OurCrowd First Prime LP	^	40,861
MG		MG Zera Investments PRL PNR LP	^	38,321
Gentry's Walk		Gentry's Walk Apartments AZ, LLC	^	37,454
Pathfinder		Pathfinder Partners Opportunity Fund VIII LP	^	34,984
F&F		F&F Jesse La Mesa LP	^	34,700
SWVP		SWVP Fund XXIV B	^	34,450
CWC		CWC Nexus Fund 1, LLC 1,110.49	^	33,612
AMG Evergreen		AMG Evergreen LP	^	33,145
F&F		F&F Latte, LP	^	33,102
MG		MG Brix 325 Investments LP	^	32,725
MG		MG Ontario Town Square Townhomes, LP	^	32,628
F&F		F&F Roosevelt St LP	^	31,765
MG		MG 2150 Arizona Investments LP	^	31,426
MG		MG 2150 Arizona Investments LP	^	31,426
MG		MG Tamarac Investments LP	^	31,124
MG		MG Ridge at Castle Rock L.P.	^	30,855
MG		MG E16 H16 Investments LP	^	30,299
MG		MG E16 H16 Investments LP	^	30,299
CWC		CWC Income Properties 3, 883.45 LLC	^	29,074
MG		MG Evolve Investments LP	^	28,731
F&F		F&F Chai LP	^	28,314
MG		MG Marina Village Investments LP	^	28,303
MG		MG Tivalli Investments LP	^	28,268
Azure		Azure III Bouqs Growth L.P.	^	27,240
MG		MG Herald Investments LP	^	27,159
MG		MG Axcess 15 Investments SCL L.P.	^	26,384
Barcelona 326 Juniper		Barcelona 326 Juniper LLC	^	25,400
Ashcroft		Ashcroft Value-Add Fund III, LLC	^	25,073
CVG		CVG LINQ at South Mountain	^	25,000
CVG		CVG Magnolia on Matilda LLC	^	25,000
F&F		F&F Carriage Rd LP 25,000.00	^	25,000
F&F		F&F Juniper L.P. Class A	^	24,619

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2025

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Partnership Interest		
	AD Ventures	AD Ventures DFKY, A Series of Ad Ventures Master F	^	24,291
	MG	MG Westview Heights Investments MEA LP	^	22,061
	F&F	F&F 12th St LP	^	19,947
	F&F	F&F 302 Fallbrook LP	^	19,662
	MG	MG Artist Walk Investments LP	^	17,275
	F&F	F&F Vermont L.P. Class A	^	16,462
	Ashcroft	Ashcroft Value Add Fund II LP	^	15,909
	Noble Royalty	Noble Royalty Access 50,000.00 Fund VIII LP	^	12,539
	MG	MG Verona Investments LP	^	9,438
	Indie Health	Indie Health LLC	^	7,057
	AD Ventures	AD Ventures DFKY Bridge, A Series of Ad Ventures M	^	6,096
	Northwestern Mutual	1953 NW Overton Portland, LLC	^	5,650
	CWC	Cwc Healthtech Fund I LLC	^	1,822
				27,090,618
		Stable Value Fund		
	Goldman Sachs Trust Company	Goldman Sachs Stable Value Collective Trust Class 1	^	4,847,699
		Insurance Policies		
	Northwestern Mutual	Northwestern Mut 114,822.09 #15635419	^	353,286
	Northwestern Mutual	Northwestern Mut 130,284.69 #13570309	^	332,767
	Pacific Life	Pacific Life #1A22140220 92,712.75	^	158,604
	Pacific Life	Pacific Life #1A22126900 49,625.00	^	40,624
				885,281
		Preferred Stock		
	Spinnaker Biosciences, Inc.	Spinnaker Biosciences, Inc. Series B Preferred Stock	^	200,000
	Ceresti Health	Ceresti Health, Inc Ser S PFD	^	125,000
	Shadowbox, Inc	Shadowbox, Inc Series Seed II Preferred Stock	^	45,856
	Ceresti Health	Ceresti Health, Inc. Series T Preferred Stock	^	23,714
	BandwidthX	BandwidthX, Inc. Series A Preferred Stock	^	5,000
				399,570
		Money Market Funds		
	Fidelity Investments	Fidelity® Government Cash Reserves	^	161,362
	City National	City National Rochdale Government Money Market Fun	^	12,685
				174,047

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

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December 31, 2025

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		Other		
	Wine Chips, Inc.	Wine Chips, Inc. SAFE Rights Offering	^	40,000
	DevaCell Inc.	DevaCell Inc. SAFE Rights Offering	^	25,000
	Innovasion Labs PINC, Inc.	Innovasion Labs PINC, Inc. SAFE Rights Offering	^	20,000
				85,000
		Common Stock		
	Events.com	Events.com, Inc Common Shares	^	34,999
	Greenbutts Canada Holdings Cor	Greenbutts Canada Holdings Corp	^	20,822
	BandwidthX	BandwidthX, Inc. Series A-1	^	20,000
	Brainlike Inc	Brainlike Inc Com	^	1,000
				76,821
		Total investments		191,143,608
*	Participant loans	Secured by participant vested interest, with interest rates from 3.25% to 9.50% per annum, and maturity dates through 2031.	-0-	887,461
				$ 192,031,069

* Party-in-interest as defined by ERISA

^ Cost information may be omitted for plan assets which are participant-directed.

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
PROCOPIO CORY HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▸ 002

1c Effective date of plan 05/01/1991

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

525 B STREET, SUITE 2200

SAN DIEGO CA 92101

2b Employer Identification Number (EIN) 95-1634364

2c Plan Sponsor's telephone number 619-525-3816

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	X [signature]	X 10/15/2026	X Gabe Montesano
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	X [signature]	X 10/15/2026	X Dennis Doucette
	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

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

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

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	Fidelity Investments	Fidelity 500 Index Fund	^	$ 17,207,990
	JP Morgan Funds	JP Morgan Large Cap Growth R6 Fund	^	13,224,509
	Fidelity Investments	Fidelity Advisor Technology I Fund	^	13,103,160
	Fidelity Investments	Fidelity Mid Cap Index Fund	^	5,930,584
	The American Funds	American Funds EUPAC R6 Fund	^	5,078,346
	Fidelity Investments	Fidelity Small Cap Index Fund	^	4,259,574
	T. Rowe Price Funds	T. Rowe Price Health Sciences Fund	^	2,814,490
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	Fidelity Investments	Fidelity US Bond Index Fund	^	2,401,147
	The American Funds	American Funds New World R6 Fund	^	2,045,253
	The American Funds	American Funds American Balanced R6 Fund	^	1,982,382
	Dimensional Fund Advisors	DFA US Small Cap Growth Institutional Fund	^	1,932,127
	BlackRock	BlackRock Strategic Global Bond K Fund	^	1,893,649
	Victory Funds	Victory Sycamore Established Value R6 Fund	^	1,757,602
	Fidelity Investments	Fidelity International Index Fund	^	1,507,701
	American Century Investments	American Century Small Cap Value R6 Fund	^	1,416,240
	Fidelity Investments	Fidelity Advisor Capital & Income I Fund	^	1,164,261
	MFS Investment Management	MFS Utilities R6 Fund	^	851,726
	Putnam Investments	Putnam International Value R6 Fund	^	243,090
				81,340,271
		Collective Trust Funds		
	Great Gray Trust Company	Putnam Large Cap Value Trust II U Class	^	6,578,031
	Invesco Trust Company	Invesco Core Fixed Income Trust CIT Class B1 Fund	^	5,331,571
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2030 Class J	^	4,127,184
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2050 Class J	^	3,801,916
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2040 Class J	^	3,691,960
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2035 Class J	^	3,458,327
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2045 Class J	^	2,795,263
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2020 Class J	^	2,635,523
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2025 Class J	^	2,035,878
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2055 Class J	^	1,455,318
	SEI Trust Company	Nuveen TIAA Lifecycle Index Retmnt Income Class J	^	1,256,116
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2015 Class J	^	625,776
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2060 Class J	^	565,545
	SEI Trust Company	Nuveen TIAA Lifecycle Index 2065 Class J	^	218,959
				38,577,367

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		Self-Directed Brokerage Account		
	Schwab Funds	Self-directed brokerage	^	37,666,934
		Partnership Interest		
	Pacific Rim	Pacific Rim Distribution 8,159.54 Centre LLC	^	1,808,433
	Pacific Rim	Pacific Rim Industrial Park 7,494.66 LLC	^	929,915
	MG	MG Lakeview Investments WFS LP	^	888,296
	Solana	Solana Lucent Station Investors, LLC	^	863,800
	Pacific Rim	Pacific Rim Business 12,343.59 Centre LLC	^	817,410
	Calexico	Calexico Crossings, LLC	^	727,700
	CVG	CVG Enclave Apartments LLC	^	650,239
	Calexico	Calexico Distribution Center LLC	^	531,413
	SWVP	SWVP Fund XXIII	^	528,776
	CVG	CVG Dallas Portfolio 1 LLC	^	525,000
	Southwest	Southwest Value Partners Fund XVIII, LP	^	511,412
	NG Arlington	NG Arlington LP	^	500,000
	P V A Ltd	P V A Ltd L P	^	491,000
	Southwest	Southwest Value Partners Fund XIX LP	^	476,615
	Howe Group	Howe Group/Stonebridge LLC	^	467,900
	SWVP	SWVP Fund XXII	^	439,231
	Southwest	Southwest Value Partners Fund Xv LP	^	437,115
	Southwest	Southwest Value Partners Fund XX LP	^	434,758
	MG	MG Sonoran Investments LP	^	419,160
	Southwest	Southwest Value Partners Fund XVII, LP	^	415,611
	Pacifica Palms	Pacifica Palms LLC 15,628.84	^	405,000
	Vogt Industrial Park LLC	Vogt Industrial Park LLC	^	404,388
	Davlyn California	Davlyn California Multifamily Fund I, LP	^	352,397
	Pathfinder	Pathfinder Tradewinds Opportunity Fund I LP	^	343,341
	Parkway Commerce Center	Parkway Commerce Center LLC	^	329,400
	Calexico	Calexico Crossings II LP	^	327,844
	MG	MG Biscayne Bay Investments TSR L.P.	^	326,248
	Southwest	Southwest Value Partners Fund XXI LP	^	301,135
	Eastlake Professional	Eastlake Professional 4,570.88 Center LLC	^	288,273
	Pathfinder	Pathfinders Tradewinds Residential II LLC	^	282,278
	MG	MG Vue 22 Holdings LP	^	269,511
	Pathfinder	Pathfinders Partners Opportunity Fund VII LP	^	268,573
	Whitefish	Whitefish TH Partners LLC	^	250,000
	San Diego Apartments	San Diego Apartments Portfolio 1 LLC	^	221,501

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		Partnership Interest		
Pathfinder		Pathfinder Partners Income Fund LP	^	213,535
Calexico		Calexico Gateway Center 24,000.00 LLC	^	207,785
MG		MG North Pointe Investments LP	^	204,160
PIMCO		PIMCO Corporate Opportunities Fund II Onshore Feede	^	203,112
CVG		CVG Madrona Townhomes, LLC	^	202,176
Pathfinder		Pathfinder Tradewinds III 38th Street LLC	^	201,032
MG		MG Citron Investments LP	^	200,000
CVG		CVG Church & Main Townhomes LLC	^	198,380
CVG		CVG Odell Crossing Townhomes LLC	^	190,942
Logan		Logan Deer Valley Holding Co LLC	^	188,720
MG		MG Muse Investments, L.P.	^	180,000
MG		MG Reunion at Redmond LP	^	170,620
F&F		F&F Clairemont Mesa LP	^	170,000
CR Realty		CR Realty LLC 251,121.08	^	167,250
MG		MG Artesia Investments LP	^	158,808
MG		MG Caviata at Kiley Ranch Investments LP	^	157,854
Logan		Logan Jomax Holding Co LLC	^	154,723
MG		MG Waterleaf Invs SHL (4400 Syracuse/NOVO Broadw	^	151,446
CVG		CVG Lofts at Fort Union Holdings LLC	^	149,417
Petershill		Petershill II Offshore Fund, LP	^	148,647
Calexico		Calexico Distribution Center LLC	^	144,931
Palms Of La Mesa		Palms Of La Mesa Apts LLC	^	142,358
MG		MG Mitchell Investment Place LP	^	141,200
MG		MG Russellville Commons Apartment Holdings, LP	^	132,858
Our Crowd		OurCrowd/ US Venture Partners XII, LP	^	132,397
MG		MG Marc Investments BV LP	^	130,482
CWC		CWC Income Properties 6, 399.13 LLC	^	128,718
MG		MG Andante Holdings LP	^	127,696
MG		MG Ladera Investments L.P.	^	120,000
MG		MG Country Brook Investments PCH, LLC	^	115,487
PIMCO		PIMCO Corporate Opportunities Fund III Onshore Feed	^	112,100
Associated Microbreweries		Associated Microbreweries 90.00 Ltd Cl A	^	111,200
MG		MG Emerald Place Investments L.P.	^	110,917
Hoppscotch LLC		Hoppscotch LLC Series B	^	106,525
CVG		CVG Parkview Townhomes LLC	^	105,049
Anthology Division		Anthology Division LLC	^	101,700
Hoppscotch LLC		Hoppscotch LLC	^	101,698

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		Partnership Interest		
Stoneridge Lake Murray LLC	Stoneridge Lake Murray LLC		^	101,200
Pathfinder	Pathfinder Tradewinds Bancroft Holdings, LLC		^	101,150
CVG	CVG LINQ at South Mountain (Proximity Baseline)		^	100,000
F&F	F&F Carriage Rd LP		^	100,000
TNG	TNG MO Investors LP		^	100,000
MG	MG Skye Investments, L.P.		^	95,167
Artesia Escondido	Artesia Escondido, LLC		^	94,200
MG	MG Lakeridge Living Investments L.P.		^	93,917
Casero	Casero LLC		^	92,516
MG	MG Elevate at Discovery Park Investments BVS L.P.		^	89,399
MG	MG Reflections at the Marina, LLC		^	88,329
Cognitiv Ventures	Cognitiv Ventures I, LP		^	86,284
Bonita Point Plaza	Bonita Point Plaza LLC		^	84,700
MG	MG Preserve at Melrose Apts (MG Park 12) LP		^	84,670
Our Crowd	Our Crowd (Investment in TechSee) LP		^	81,200
Pathfinder	Pathfinders Partners 2017 Multifamily Opportunity Func		^	79,924
MG	MG Eleanor Investments LP		^	79,043
MG	MG Pine at 6th Investments LP Class A		^	77,804
MG	MG Monte Vista COR L.P.		^	77,355
Gentry's Walk	Gentry's Walk Apartments AZ, LLC		^	75,040
Southwest	Southwest Value Parnters Fund XXIII-B		^	70,858
F&F	F&F 2330 Grand LP		^	68,235
MG	MG Santa Rosa Apartments, LP		^	67,700
MG	MG Canyon Villa Apartments, LP		^	67,685
MG	MG Ascent LP (Evolve-Verona-Andorra)		^	66,236
MG	MG Ontario Town Square Townhomes LP		^	65,257
Pathfinder	Pathfinder Tradewinds Golden Hill LLC		^	64,000
MG	MG Ridge at Castle Rock L.P.		^	61,710
MG	MG Hearth Investments LP		^	60,776
MG	MG Hearth Investments LP		^	60,776
Pathfinder	Pathfinder Tradewinds Residential IV LLC		^	56,300
MG	MG Carillon Investments PCH LLC		^	54,400
Linq Apartments	Linq Apartments, LLC		^	51,679
CVG	CVG Magnolia on Matilda LLC		^	50,000
CVG	CVG Magnolia on Matilda LLC		^	50,000
West Main	West Main NM LLC		^	50,000
West Main	West Main Partners LLC		^	50,000

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		Partnership Interest		
MG		MG Vue 22 Holdings LP	^	48,393
Hoppscotch LLC		Hoppscotch LLC Series B	^	45,380
MG		MG Bella Vista Investments LP	^	44,139
MG		MG Sterling Village Apts Gwp LP	^	41,576
MG		MG Bear Valley Investments TRM LP	^	41,074
Our Crowd		OurCrowd First Prime LP	^	40,861
MG		MG Zera Investments PRL PNR LP	^	38,321
Gentry's Walk		Gentry's Walk Apartments AZ, LLC	^	37,454
Pathfinder		Pathfinder Partners Opportunity Fund VIII LP	^	34,984
F&F		F&F Jesse La Mesa LP	^	34,700
SWVP		SWVP Fund XXIV B	^	34,450
CWC		CWC Nexus Fund 1, LLC 1,110.49	^	33,612
AMG Evergreen		AMG Evergreen LP	^	33,145
F&F		F&F Latte, LP	^	33,102
MG		MG Brix 325 Investments LP	^	32,725
MG		MG Ontario Town Square Townhomes, LP	^	32,628
F&F		F&F Roosevelt St LP	^	31,765
MG		MG 2150 Arizona Investments LP	^	31,426
MG		MG 2150 Arizona Investments LP	^	31,426
MG		MG Tamarac Investments LP	^	31,124
MG		MG Ridge at Castle Rock L.P.	^	30,855
MG		MG E16 H16 Investments LP	^	30,299
MG		MG E16 H16 Investments LP	^	30,299
CWC		CWC Income Properties 3, 883.45 LLC	^	29,074
MG		MG Evolve Investments LP	^	28,731
F&F		F&F Chai LP	^	28,314
MG		MG Marina Village Investments LP	^	28,303
MG		MG Tivalli Investments LP	^	28,268
Azure		Azure III Bouqs Growth L.P.	^	27,240
MG		MG Herald Investments LP	^	27,159
MG		MG Axcess 15 Investments SCL L.P.	^	26,384
Barcelona 326 Juniper		Barcelona 326 Juniper LLC	^	25,400
Ashcroft		Ashcroft Value-Add Fund III, LLC	^	25,073
CVG		CVG LINQ at South Mountain	^	25,000
CVG		CVG Magnolia on Matilda LLC	^	25,000
F&F		F&F Carriage Rd LP 25,000.00	^	25,000
F&F		F&F Juniper L.P. Class A	^	24,619

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		Partnership Interest		
	AD Ventures	AD Ventures DFKY, A Series of Ad Ventures Master F	^	24,291
	MG	MG Westview Heights Investments MEA LP	^	22,061
	F&F	F&F 12th St LP	^	19,947
	F&F	F&F 302 Fallbrook LP	^	19,662
	MG	MG Artist Walk Investments LP	^	17,275
	F&F	F&F Vermont L.P. Class A	^	16,462
	Ashcroft	Ashcroft Value Add Fund II LP	^	15,909
	Noble Royalty	Noble Royalty Access 50,000.00 Fund VIII LP	^	12,539
	MG	MG Verona Investments LP	^	9,438
	Indie Health	Indie Health LLC	^	7,057
	AD Ventures	AD Ventures DFKY Bridge, A Series of Ad Ventures M	^	6,096
	Northwestern Mutual	1953 NW Overton Portland, LLC	^	5,650
	CWC	Cwc Healthtech Fund I LLC	^	1,822
				27,090,618
		Stable Value Fund		
	Goldman Sachs Trust Company	Goldman Sachs Stable Value Collective Trust Class 1	^	4,847,699
		Insurance Policies		
	Northwestern Mutual	Northwestern Mut 114,822.09 #15635419	^	353,286
	Northwestern Mutual	Northwestern Mut 130,284.69 #13570309	^	332,767
	Pacific Life	Pacific Life #1A22140220 92,712.75	^	158,604
	Pacific Life	Pacific Life #1A22126900 49,625.00	^	40,624
				885,281
		Preferred Stock		
	Spinnaker Biosciences, Inc.	Spinnaker Biosciences, Inc. Series B Preferred Stock	^	200,000
	Ceresti Health	Ceresti Health, Inc Ser S PFD	^	125,000
	Shadowbox, Inc	Shadowbox, Inc Series Seed II Preferred Stock	^	45,856
	Ceresti Health	Ceresti Health, Inc. Series T Preferred Stock	^	23,714
	BandwidthX	BandwidthX, Inc. Series A Preferred Stock	^	5,000
				399,570
		Money Market Funds		
	Fidelity Investments	Fidelity® Government Cash Reserves	^	161,362
	City National	City National Rochdale Government Money Market Fun	^	12,685
				174,047

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		Other		
	Wine Chips, Inc.	Wine Chips, Inc. SAFE Rights Offering	^	40,000
	DevaCell Inc.	DevaCell Inc. SAFE Rights Offering	^	25,000
	Innovasion Labs PINC, Inc.	Innovasion Labs PINC, Inc. SAFE Rights Offering	^	20,000
				85,000
		Common Stock		
	Events.com	Events.com, Inc Common Shares	^	34,999
	Greenbutts Canada Holdings Cor	Greenbutts Canada Holdings Corp	^	20,822
	BandwidthX	BandwidthX, Inc. Series A-1	^	20,000
	Brainlike Inc	Brainlike Inc Com	^	1,000
				76,821
		Total investments		191,143,608
*	Participant loans	Secured by participant vested interest, with interest rates from 3.25% to 9.50% per annum, and maturity dates through 2031.	-0-	887,461
				$ 192,031,069

* Party-in-interest as defined by ERISA

^ Cost information may be omitted for plan assets which are participant-directed.