Exhibit A

Report of the Independent Fiduciary for the Partial Settlement in *Laidig, et al. v. GreatBanc Trust Company, et al.*

July 14, 2025

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I. Introduction

Fiduciary Counselors has been appointed as an independent fiduciary for the Emprise Group, Inc. Employee Stock Ownership Plan, formerly known as the Vi-Jon Employee Stock Ownership Plan ("Plan") in connection with the partial settlement (the "Settlement") reached in *Laidig, et al. v. GreatBanc Trust Company, et al.*, Case No. 1:22-CV-01296 (the "Litigation" or "Action"), which was brought in the United States District Court for the Northern District of Illinois (the "Court"). Fiduciary Counselors has reviewed over 150 previous settlements involving ERISA plans.

II. Executive Summary of Conclusions

After a review of key pleadings, decisions and orders, selected other materials and interviews with counsel for the parties, Fiduciary Counselors has determined that:

- The Court has preliminarily certified the Litigation as a class action for settlement purposes, and in any event, there is a genuine controversy involving the Plan.
- The Settlement terms, including the scope of the release of claims, the amount of cash received by the Plan and the amount of any attorneys' fee award or any other sums to be paid from the recovery, are reasonable in light of the Plan's likelihood of full recovery, the risks and costs of litigation, and the value of claims forgone.
- The terms and conditions of the transaction are no less favorable to the Plan than comparable arm's-length terms and conditions that would have been agreed to by unrelated parties under similar circumstances.
- The transaction is not part of an agreement, arrangement or understanding designed to benefit a party in interest.
- The transaction is not described in Prohibited Transaction Exemption ("PTE") 76-1.
- All terms of the Settlement are specifically described in the written settlement agreement and the plan of allocation.
- The Plan is receiving no consideration other than cash in the Settlement.

Based on these determinations about the Settlement, Fiduciary Counselors hereby approves and authorizes the Settlement on behalf of the Plan in accordance with PTE 2003-39.

III. Procedure

Fiduciary Counselors reviewed key documents, including the Complaint, GreatBanc's Motion to Dismiss, Berkshire's Motion to Dismiss, Brunner and Brunner Trust dated 06-09-1992 Motion to Dismiss, the Court's Order denying GreatBanc's and Berkshire's motions in their entirety, and denying in large part the Brunner Defendants' motion, the First Amended Complaint, the Second

Amended Complaint, the Settlement Agreement, the Amended Settlement Agreement, the Motion for Preliminary Approval and related papers, the Court's Order Preliminarily Approving Settlement and Overruling the Objections of Defendants Berkshire Fund VI, Limited Partnership and GreatBanc Trust Company, the Court's Order Preliminarily Approving the Amended Settlement, the Notice, the Plan of Allocation, and the Motion for Attorneys' Fees, Costs, Administrative Expenses and Class Representative Service Awards and related papers. In order to help assess the strengths and weaknesses of the claims and defenses in the Litigation, as well as the process leading to the Settlement, the members of the Fiduciary Counselors Litigation Committee conducted separate telephone interviews with counsel for the Brunner Defendants (defined below) and counsel for the Plaintiffs.

IV. Background

A. Background and Procedural History of Case

Background.

In August 2020, Berkshire Fund VI, L.P. ("Berkshire"), John G. Brunner, the John G. Brunner Revocable Trust dated 06-09-1992 and the John and Janell Brunner Family Trust Dated May 27, 2020 sold Vi-Jon, a hand sanitizer manufacturer, to the Plan for $398,512,583. GreatBanc Trust Company ("GreatBanc") was appointed to act as a trustee for the Plan with respect to the transaction. Because the Plan had no capital prior to the transaction, it borrowed 100% of the purchase price from Vi-Jon, to be repaid with interest over the next 49 years. Shares of stock in the company are to be released to participating Vi-Jon employees in proportion to the amount of total debt paid each year. According to Plaintiffs (defined below), the Plan is now required to pay 49 years of installments on a sales price that was artificially inflated by the temporary surge in demand for hand sanitizer during the COVID-19 pandemic.

Litigation.

On March 10, 2022, Plaintiffs Paul Laidig, Peter Lewis and Michael Robbins filed the Action. In their Complaint, these plaintiffs alleged that Defendant GreatBanc, as a fiduciary to the Plan, caused the Plan to engage in a prohibited transaction with a party in interest, as barred by ERISA. They also alleged that Defendants Berkshire, Defendant John G. Brunner, and the John G. Brunner Revocable Trust dated 06-09-1992 were liable to the Plan as transferees of proceeds of the transaction. On June 6, 2022, these defendants moved to dismiss via three separate motions. On January 31, 2023, the Court denied GreatBanc's and Berkshire's motions in their entirety, and "denie[d] in large part the Brunner Defendants' motion."[1] On December 6, 2023, Plaintiffs Laidig, Lewis and Robbins moved to amend the Complaint, seeking to add Derek Kemp as a plaintiff. On December 7, 2023, the Court granted this request. On June 4, 2024, Plaintiff Robbins requested to be withdrawn as a named plaintiff. The Court granted Robbins' request the next day. Plaintiffs Laidig, Lewis and Kemp ("Plaintiffs") moved to amend the

[1] The Court dismissed Plaintiff's requests for declaratory relief and "other appropriate relief."

Complaint a second time to add three corporations, eleven corporate officers (cumulatively the "Vi-Jon Defendants"), and the John and Janell Brunner Family Trust Dated May 27, 2020 (together with John G. Brunner, the John G. Brunner Revocable Trust dated 06-09-1992, the "Brunner Defendants"), as defendants. They also sought to add a claim for co-fiduciary liability against the Vi-Jon Defendants. Berkshire and the Brunner Defendants opposed the motion to amend. The Court granted the motion, and the Second Amended Complaint was filed on March 5, 2025.

Settlement and Preliminary Approval.

Settlement negotiations began around April 2023 and continued throughout that year. While Plaintiffs' motion to amend was pending, the parties continued negotiations facilitated by Magistrate Judge Heather K. McShain. Four such negotiations were held between November 20, 2023, and January 4, 2024. During a January 19, 2024, conference, the parties indicated that global settlement discussions were at an impasse, had become unproductive, and were ultimately terminated. Counsel for the Plaintiffs and Brunner Defendants remained in contact. After extensive arm's-length negotiations, they reached a settlement in principle and prepared the settlement agreement.

Plaintiffs filed a motion seeking preliminary approval of the Settlement on January 27, 2025. The parties amended the Settlement Agreement on May 9, 2025 to reflect that the parties would ask the Court to appoint the independent fiduciary, Plaintiffs will not seek to admit the independent fiduciary's work product against any non-settling defendants in the proceeding, and the non-settling defendants will not incur any cost in connection with the independent fiduciary.

The Court granted Plaintiffs' motion on May 13, 2025. The Court's Order (1) preliminarily certified the class for settlement purposes; (2) approved the form and method of class notice; (3) set July August 12, 2025 as the date for a Fairness Hearing; (4) approved July 22, 2025 as the deadline for objections; and (5) and approved Atticus Administration LLC as Settlement Administrator.

Objections.

July 22, 2025 is the deadline for Class Members to file objections to the Settlement. As of the date of this report, no Class Members filed any objections.

V. Settlement

A. Settlement Consideration

The Settlement provides for a Gross Settlement Amount of $1,000,000. After deducting from the Gross Settlement Amount (a) all attorneys' fees and costs approved by the Court; (b) any service awards approved by the Court; (c) all administrative expenses approved by the Court and tax-related administrative expenses; and (d) any contingency reserve not to exceed an amount to be mutually agreed upon by the Settling Parties and

approved by the Court that is set aside by the Settlement Administrator for: (1) administrative expenses incurred before the Settlement Effective Date but not yet paid, and (2) administrative expenses estimated to be incurred after the Settlement Effective Date but before the end of the Settlement Period, if any, the remainder (known as the "Net Settlement Amount") will be distributed to the Class Members in accordance with the Plan of Allocation.

Class and Class Period

The Settlement defines the Settlement Class as follows:

> all participants and beneficiaries of the Vi-Jon Employee Stock Ownership Plan (n/k/a Emprise Group, Inc. Employee Stock Ownership Plan) at any time since its inception with a vested Plan balance on or prior to October 29, 2024, excluding Defendants, the directors of Vi-Jon or of any entity in which a Defendant has a controlling interest, and legal representatives, successors, and assigns of any such excluded person.

The Settlement defines Class Period as August 20, 2020, through October 29, 2024, inclusive.

The Court has preliminarily certified the Settlement Class, for settlement purposes only.

B. The Release

The Settlement defines Released Claims as follows:

> any and all claims, actions, demands, rights, obligations, liabilities, damages, attorneys' fees, expenses, costs, and causes of action against any of the Released Parties with respect to the Plan arising on or before the date of preliminary approval of the Settlement:
>
> 1. That were asserted in the Action against the Brunner Defendants or could have been asserted in the Action or any other court, forum, or proceeding against the Brunner Defendants and/or the Affiliated Family Trusts based on or arising from any of the allegations, acts, omissions, purported conflicts, representations, misrepresentations, facts, events, matters, transactions, or occurrences asserted in the Action, whether or not pleaded in the Complaints;
>
> 2. That would be barred by *res judicata* based on the Court's entry of the Final Approval Order;
>
> 3. That arise from the direction to calculate, the calculation of, and/or the method or manner of the allocation of the Net Settlement Fund pursuant to the Plan of Allocation; or
>
> 4. That arise from the approval by the Independent Fiduciary of the Settlement

Agreement.

Notwithstanding anything herein, the following shall not be included in the definition of Plaintiffs' Released Claims: (i) Claims to enforce the Settlement Agreement, (ii) Claims for individual vested benefits brought pursuant to ERISA § 502(a)(1)(B), 29 U.S.C. § 1132(a)(1)(B) that are otherwise due under the terms of the Plan, and (iii) Plaintiffs' Claims against the Non-Settling Defendants[2] in the Action.

The terms of the release, including the provision for the Independent Fiduciary to provide a release of claims by the Plan, are reasonable.

C. The Plan of Allocation

The pro rata share of the Net Proceeds for each Settlement Class Member will be calculated as follows:

(a) The total number of vested shares of Company stock allocated to each individual Settlement Class Member on or prior to October 29, 2024, divided by the total number of vested shares of Company stock allocated to the ESOP accounts of all Settlement Class Members on or prior to October 29, 2024 shall constitute the Settlement Class Member's "Entitlement Percentage"; and

(b) The Settlement Class Member's benefit shall be calculated by multiplying the Net Proceeds by his or her Entitlement Percentage.

Active ESOP Participants with an active account in the Plan as of the time of the distribution of Net Proceeds will receive a cash payment into their Plan accounts, which will be deposited into a money market fund in the Plan. Active ESOP Participants who no longer have an active account in the Plan as of the time of the distribution of Net Proceeds will be treated as Non-Active ESOP Participants for purposes of distribution.

Non-Active ESOP Participants are Settlement Class Members without an active account in the Plan as of the time of the distribution of Net Proceeds. Non-Active ESOP Participants will be required to submit a Rollover Form in order to receive a settlement payment via rollover. Each Non-Active ESOP Participant who does not submit a valid and complete Rollover Form by the Rollover Form Deadline will receive his or her settlement payment via check. No distribution to Settlement Class Members without an active account in the Plan will be made if the allocation amount is less than $10, the De Minimis Threshold amount. All such de minimis amounts shall be reallocated on a per capita basis to all Settlement Class Members with an allocation amount above the De Minimis Threshold in accordance with the allocation for Active ESOP Participants and Non-Active ESOP Participants described above. All checks issued in accordance with the Plan of Allocation shall expire no later than one hundred twenty (120) calendar days after

[2] Non-Settling Defendants include GreatBanc Trust Company; Berkshire Fund VI, Limited Partnership; and John and Jane Does 1-20.

their issue date. All checks that are undelivered or are not cashed before their expiration date shall revert to the Settlement Fund for distribution. No sooner than one hundred and eighty (180) calendar days after the Settlement becomes Final, any Net Proceeds remaining in the Settlement Fund after distributions, including undelivered and uncashed checks and any undistributed funds below the De Minimis Threshold, shall be deposited in the Plan and the Plan administrator shall allocate it to Active ESOP Participants, divided equally on a per capita basis. In no event shall any part of the Settlement Fund be used to reimburse any Defendants, to offset normal Plan expenses, nor to offset settlement-related costs incurred by any Defendant.

We find the Plan of Allocation to be reasonable, including:

1. the pro rata distribution of funds based on each Settlement Class Member's share of the Entitlement Percentage as defined above;

2. the provision "No amount shall be distributed by check to Non-Active ESOP Participants if the allocation amount is less than $10, the De Minimis Threshold amount. All such de minimis amounts shall be reallocated on a per capita basis to all Settlement Class Members with an allocation amount above the De Minimis Threshold in accordance with the allocation for Active ESOP Participants and Non-Active ESOP Participants described above"; and

3. the provisions to distribute funds to directly into their Plan Accounts for Active ESOP Participants and by rollover or check to Non-Active ESOP Participants.

The provisions are cost-effective and fair to Class Members in terms of both calculation and distribution.

D. Attorneys' Fees, Litigation Expenses and Service Awards

Class Counsel seek an award of attorneys' fees in the amount of $333,333.33, which represents one-third of the Settlement Amount of $1,000,000. Class Counsel's lodestar was $2,024,800.50 through July 8, 2025, the date Class Counsel filed their fee papers, which would result in a lodestar multiplier of 0.16 if the requested $333,333.33 were awarded. In our experience, the percentage requested and the lodestar multiplier are within the range of attorney fee awards for similar ERISA cases, with the most common award in similar cases equaling one-third of the settlement amount. In light of the work performed, the result achieved, the litigation risk assumed by Class Counsel, and the combination of the percentage and the lodestar multiplier, Fiduciary Counselors finds the requested attorneys' fees to be reasonable.

Class Counsel request reimbursement of $39,038.67 in litigation costs incurred to date, including deposition and hearing transcripts ($14,716.98), postage, shipping, service fees etc. ($6,378.62), document management system ($6,372.32), online legal research ($5,166.04) and travel expenses ($3,984.28). Class Counsel stated in their fee papers that they excluded its expert costs from the present request for litigation costs and will seek

those costs from the remaining defendants at a later stage of litigation. Fiduciary Counselors finds the request for expenses to be reasonable.

Class Counsel also seek service awards of $5,000 each for Class Representatives Paul Laidig, Peter Lewis, and Derek Kemp for a total of $15,000. Among other things, they: (1) assisted in the investigation of the case, provided documents and other information, and reviewed the allegations in the Complaints bearing their names; (2) participated in discovery, including by producing documents, responding to interrogatories, and sitting for depositions; (3) communicated with counsel regarding the litigation and Settlement; (4) reviewed and authorized the Settlement Agreement; and (5) generally made themselves available to stay informed on the status of the action, answer questions, and represent the interests of the class. Mr. Laidig, Mr. Lewis and Mr. Kemp understood their responsibilities as class representatives and were prepared to serve the best interests of the Class through trial, if necessary. They continued to actively support and participate in this Litigation for the benefit of the Class. Fiduciary Counselors finds the request for the service awards to be reasonable.

In sum, although the Court ultimately will decide what expenses and service awards to approve, we find that the requested amounts are reasonable under ERISA.

VI. PTE 2003-39 Determination

As required by PTE 2003-39, Fiduciary Counselors has determined that:

- **The Court has preliminarily certified the Litigation as a class action for settlement purposes only.** Thus, the requirement of a determination by counsel regarding the existence of a genuine controversy does not apply. Nevertheless, we have determined that there is a genuine controversy involving the Plan. Based on the documents we reviewed and our calls with counsel, we find that there is a genuine controversy involving the Plan within the meaning of the Department of Labor Class Exemption, which the Settlement will resolve.

- **The Settlement terms, including the scope of the release of claims, the amount of cash received by the Plan, and the amount of any attorneys' fee award or any other sums to be paid from the recovery, are reasonable in light of the Plan's likelihood of full recovery, the risks and costs of litigation, and the value of claims foregone.** The Litigation alleged that GreatBanc, as a fiduciary to the Plan, caused the Plan to engage in a transaction prohibited by ERISA. This case was filed on March 10, 2022 against GreatBanc, Berkshire, John G. Brunner, and the John G. Brunner Revocable Trust dated 06-09-1992. A partial Settlement was reached that encompasses all claims in the case against the Brunner Defendants. The Brunner Defendants denied all claims, and nothing in the Settlement is considered an admission or concession on their part of any fault or liability whatsoever.

  Plaintiffs faced potential risks in continuing the Litigation. With fact discovery closed, Plaintiffs faced the potential of summary judgment, and there was a risk that the Court might dismiss the claims at that juncture. If the case proceeded to trial, Defendants still could have prevailed. Even if Plaintiffs prevailed on liability, issues regarding proof of loss

with regard to the Brunner Defendants would remain. Thus, in the absence of a partial settlement with the Brunner Defendants, it is possible Plaintiffs could have walked away with nothing from these parties. Meanwhile, Brunner himself is just one corporate officer among many involved in this matter. The Second Amended Complaint added eleven additional executives as defendants. Obtaining $1 million midstream during litigation from a single secondary defendant and his affiliated family trust, is a strong result for Plaintiffs and the proposed Class. This is particularly true when this recovery does not release any claim against the multiple large corporations and host of executives against whom Plaintiffs seek relief. At a minimum, continuing litigation against the Brunner Defendants would have resulted in more complex and costly proceedings and could significantly delay relief to the Class. ERISA cases such as this can extend up to a decade before final resolution, sometimes going through multiple appeals. The duration of these cases is, in part, a function of their complexity, which further weighs in favor of the Settlement. See *Abbott*, 2015 WL 4398475, at *2 (noting that ERISA cases such as this are "particularly complex").

This Litigation is approaching three years old with significant steps still to come. The Settlement provides immediate financial relief to at least some of the harm suffered by Class Members. While $1 million is not a high proportion of what Plaintiffs believe will be recovered for the Class in the overall case, it is a significant recovery against a subset of minor defendants. Similarly, recovery against the Brunner Trust and non-party affiliated family trusts may be less fruitful than recovery against the three corporate entity defendants Plaintiffs added to the case in the Second Amended Complaint.

Fiduciary Counselors finds that the $1,000,000 Settlement Amount is a fair and reasonable recovery given the results in numerous similar cases in the last several years, the potential recovery, the defenses the Brunner Defendants would have asserted, the risks and costs involved in proceeding to trial and the possibility of reversal on appeal of any favorable judgment.

Fiduciary Counselors also finds the other terms of the Settlement to be reasonable, including the scope of the release, attorneys' expenses, the requested service awards to the Class Representatives and the Plan of Allocation.

- **The terms and conditions of the transaction are no less favorable to the Plan than comparable arm's-length terms and conditions that would have been agreed to by unrelated parties under similar circumstances.** As indicated in the finding above, Fiduciary Counselors determined that Class Counsel obtained a favorable agreement from the Defendants in light of the challenges in proving the underlying claims. Additionally, the Settlement was reached after extensive arm's-length negotiations, including four unsuccessful mediation sessions facilitated by Magistrate Judge McShain.

- **The transaction is not part of an agreement, arrangement or understanding designed to benefit a party in interest.** Fiduciary Counselors found no indication the Settlement is part of any broader agreement between the Defendants and the Plan.

- **The transaction is not described in PTE 76-1.** The Settlement did not relate to delinquent employer contributions to multiple employer plans and multiple employer collectively bargained plans, the subject of PTE 76-1.

- **All terms of the Settlement are specifically described in the written settlement agreement and the plan of allocation.**

- **The Plan is receiving no consideration other than cash in the Settlement.** Therefore, conditions in PTE 2003-39 relating to non-cash consideration and extensions of credit do not apply.

- **Acknowledgement of fiduciary status.** Fiduciary Counselors acknowledges that it is a fiduciary with respect to the settlement of the Litigation on behalf of the Plan.

- **Recordkeeping**. Fiduciary Counselors will keep records related to this decision and make them available for inspection by the Plan's participants and beneficiaries as required by PTE 2003-39.

- **Fiduciary Counselors' independence**. Fiduciary Counselors has no relationship to, or interest in, any of the parties involved in the litigation, other than the Plan, that might affect the exercise of our best judgment as a fiduciary.

Based on these determinations about the Settlement, Fiduciary Counselors (i) authorizes the Settlement in accordance with PTE 2003-39; and (ii) gives a release in its capacity as a fiduciary of the Plan, for and on behalf of the Plan. Fiduciary Counselors also has determined not to object to any aspect of the Settlement.

Sincerely,

Stephen Caflisch

Stephen Caflisch
Senior Vice President & General Counsel