

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program.
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: BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 05/01/1995
2a Plan sponsor's name (employer, if for a single-employer plan): BECKETT COLLECTIBLES HOLDINGS, LLC
2b Employer Identification Number (EIN): 61-1738641
2c Plan Sponsor's telephone number: 415-722-6738
2d Business code (see instructions): 451120

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	480
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	375
	6a(2)	364
	6b	1
	6c	79
	6d	444
	6e	0
	6f	444
	6g(1)	438
6g(2)	428	
6h	84	
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 Characteristics Codes in the instructions:
 2E 2F 2G 2J 2K 2S 2T 3B 3D 3H

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>002</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 BECKETT COLLECTIBLES HOLDINGS, LLC</p>	<p>D Employer Identification Number (EIN) 61-1738641</p>	

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
EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(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
84-0467907	68322	286347-01	16	01/01/2024	12/31/2024

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
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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
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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	485329
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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. Specify nature of costs ▶	6d	

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 ▶ GROUP ANNUITY CONTRACT

b Balance at the end of the previous year	7b	403053
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c Additions: (1) Contributions deposited during the year	7c(1)	26548
	7c(2)	0
	7c(3)	7383
	7c(4)	32
	7c(5)	74759

▶ LOAN PAYMENTS

(6) Total additions	7c(6)	108722
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d Total of balance and additions (add lines 7b and 7c(6))	7d	511775
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e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4987
	7e(2)	2068
	7e(3)	19391
	7e(4)	

▶

(5) Total deductions	7e(5)	26446
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f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	485329
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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** 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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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 No

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider 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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BECKETT COLLECTIBLES HOLDINGS, LLC	D Employer Identification Number (EIN) 61-1738641	

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)... 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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	76342	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

ALPHA CAPITAL MANAGEMENT GROUP LLC

6465 GREENWOOD PLAZA BLVD
STE 625
CENTENNIAL, CO 80111

(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	INVESTMENT ADVISOR	32194	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 BECKETT COLLECTIBLES HOLDINGS, LLC	D Employer Identification Number (EIN) 61-1738641

Part I	Asset and Liability Statement
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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.

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	253014	266189
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	12896160	16018318
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	403053	485329
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	13552227	16769836
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	13552227	16769836

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)	788566	
(B) Participants.....	2a(1)(B)	1900382	
(C) Others (including rollovers).....	2a(1)(C)	321074	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3010022
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	17322	
(F) Other.....	2b(1)(F)	7383	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24705
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	522213	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		522213
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1568119
c Other income	2c		3696
d Total income. Add all income amounts in column (b) and enter total	2d		5128755

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1772666	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1772666
f Corrective distributions (see instructions)	2f		29944
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	76342	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	32194	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		108536
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1911146

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3217609
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) 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: **WILLIAMS OVERMAN PIERCE, LLP**

(2) EIN: **56-1031342**

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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	91071
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.	<input type="checkbox"/>	<input type="checkbox"/>	

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BECKETT COLLECTIBLES HOLDINGS, LLC</u>	D Employer Identification Number (EIN) <u>61-1738641</u>	

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): 20-3691708

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN

FINANCIAL STATEMENTS

Years Ended December 31, 2024 and 2023



Williams Overman Pierce, LLP
— CPAs • Advisors —

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of the
BKT-SHD Employee Savings & Retirement Plan

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

We have performed audits of the accompanying financial statements of BKT-SHD Employee Savings & Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with generally accepted auditing standards, 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 Matters – Supplemental Schedules Required by ERISA

The supplemental schedules of assets held at year end and delinquent participant contributions as of December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.



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

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

In our opinion:

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

Williams Dyerman Pierce, LLP

Raleigh, North Carolina
September 30, 2025

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS:</u>		
Investments, at fair value	\$ <u>16,503,647</u>	\$ <u>13,299,213</u>
Receivables:		
Employer contributions	-	20,261
Notes receivable from participants	<u>266,189</u>	<u>260,234</u>
	<u>16,769,836</u>	<u>13,579,708</u>
<u>LIABILITIES:</u>		
Excess contributions payable	<u>-</u>	<u>26,141</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u><u>16,769,836</u></u>	\$ <u><u>13,553,567</u></u>

See accompanying notes to financial statements.

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 For the Years Ended December 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<u>ADDITIONS:</u>		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,568,119	\$ 1,768,475
Interest and dividends	<u>533,292</u>	<u>321,810</u>
	<u>2,101,411</u>	<u>2,090,285</u>
 Interest earned on notes receivable from participants	 <u>17,322</u>	 <u>14,195</u>
 Contributions:		
Employer	768,305	558,653
Participant	1,900,382	1,460,426
Rollovers and other	<u>321,074</u>	<u>349,006</u>
	<u>2,989,761</u>	<u>2,368,085</u>
 Total additions	 <u>5,108,494</u>	 <u>4,472,565</u>
<u>DEDUCTIONS:</u>		
Deductions from net assets attributed to:		
Benefits paid to participants	1,783,689	1,002,748
Administrative expenses	<u>108,536</u>	<u>69,352</u>
 Total deductions	 <u>1,892,225</u>	 <u>1,072,100</u>
 Net increase in net assets available for benefits	 3,216,269	 3,400,465
<u>NET ASSETS AVAILABLE FOR BENEFITS:</u>		
Beginning of year	<u>13,553,567</u>	<u>10,153,102</u>
End of year	<u>\$ 16,769,836</u>	<u>\$ 13,553,567</u>

See accompanying notes to financial statements.

1. DESCRIPTION OF THE PLAN:

The following description of the BKT-SHD Employee Savings & Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution plan which was adopted to provide retirement benefits for eligible employees of Beckett Collectibles Holdings, LLC and Subsidiaries (the "Plan Sponsor") and the participating employers of the Plan. The Plan is intended to qualify as a salary reduction plan under Section 401(k) and as a qualified defined contributions plan under Section 401(a) of the Internal Revenue Code ("IRC"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan was originally effective May 1, 1995 and has been revised periodically to modify certain plan provisions and comply with changes in applicable tax regulations.

Prior to January 1, 2023, the Plan included Beckett Authentication Services, LLC, Southern Hobby Distribution, LLC, Beckett Collectibles, Inc., CBCS Operations, LLC, ECL Group, LLC, EG Media Investments, LLC, Practice Builders, LLC, Alta Billing, LLC and Entrust Global Group, LLC as participating employers. These participating employers are collectively referred to as "the Company," "the Employer," or "Participating Employers." EG Media Investments, LLC stopped participating in the Plan during 2022. See Note 8 for additional discussion of EG Media Investments, LLC's participation in the Plan.

Effective January 1, 2023, the Plan was formally amended to (1) include AT Distribution, LLC to the Plan as a participating employer; (2) remove ECL Group, LLC, Practice Builders, LLC and Alta Billing, LLC as participating employers; (3) modify the Plan name to BKT-SHD Employee Savings and Retirement Plan from Entrust Global Group Retirement Plan; and (4) modify the Plan Sponsor to Beckett Collectibles Holdings, LLC from Entrust Global Group LLC.

On December 4, 2023, the Plan was retroactively amended to remove EG Media Investments, LLC as a participating employer from the Plan effective March 31, 2022.

Eligibility. An eligible participant, as defined by the Plan, is eligible to participate in the Plan and to receive employer matching contributions immediately upon hire date and obtaining at least 18 years of age.

Contributions. The Plan includes a salary deferral arrangement allowed under Section 401(k) of the IRC. Eligible participants are permitted to elect to have a percentage or dollar amounts, limited by Plan provisions, of their compensation contributed as pre-tax 401(k) or Roth contributions to the Plan. Total contributions cannot exceed the annual maximum limits set by the Internal Revenue Service ("IRS"). Participants that are 50 years old before the end of the Plan year may elect to defer additional amounts, or catch-up contributions, to the Plan. Additional catch-up contributions cannot exceed the annual maximum limits for catch-up contributions set by the IRS. Participants may also contribute rollover contribution amounts representing distributions from other qualified defined benefit or contribution plans.

Eligible wages include regular wages, overtime and bonuses. The maximum contribution amount is adjusted for inflation, as announced by the United States Secretary of the Treasury. Participant contributions to the Plan are made by means of payroll deductions during each regular payroll period.

The Plan allows for the Company to make discretionary match contributions on eligible participant elective deferrals not to exceed 6% of the participant's compensation. During 2024 and 2023, Southern Hobby Distribution, LLC made matching contributions on deferrals equal to 50% of the participant's elective deferrals up to 6% of the participant's compensation. Prior to July 1, 2023, all other Participating Employers made matching contributions on deferrals equal to 50% of the participant's elective deferrals up to 3% of the participant's compensation. Effective July 1, 2023, all Participating Employers of the Plan began making matching contributions on deferrals equal to 50% of the participant's elective deferrals up to 6% of the participant's compensation. The Company may also, at their discretion, contribute an additional profit-sharing contribution, which is allocated based on a participant's annual compensation compared to total compensation for all participants who are employed on the last day of the year, or who have completed 500 hours of service or whose termination was due to retirement, death, or disability. Participants may direct contributions into various investment funds through Empower Trust Company, LLC, the Custodian of the Plan.

Automatic Deferral Election. The Plan has an automatic enrollment feature established for all employees eligible to participate in the Plan. Prior to August 1, 2023, under this feature, employees were automatically enrolled in the Plan and 3% of their eligible Plan compensation, as defined by the Plan document, was contributed to the Plan. Effective August 1, 2023, the Plan was amended to automatically enroll employees with a 6% deferral rate, which is automatically increased by 1% up to a maximum of 10%. Employees have the option to opt out of the automatic enrollment.

Participant Accounts. Each participant's account is credited with the participant's contributions and the Company's matching contributions, as well as allocations of the Company's profit-sharing contribution and Plan earnings. Participants' accounts shall be reduced by any payments made from such accounts and their applicable share of any Plan losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options. Upon enrollment in the Plan, a participant directs the investment of his or her contributions and the Company's contributions into available investment choices. Participants may change their investment choices daily.

Vesting. Participants are immediately vested in their deferrals plus actual earnings thereon upon their effective date of participation in the Plan. Employer discretionary matching and profit sharing contributions vest at a rate of 33% per year beginning upon one year of employment. Employer contributions are fully vested after the completion of three years of service. Participants whose employment commencement date is prior to January 1, 2022 are subject to a six year vesting schedule at 20% per year beginning in year two of employment. Notwithstanding the above, a participant is fully vested upon reaching normal retirement age, death, or permanent disability.

Notes Receivable from Participants. Participants may borrow from their fund accounts a minimum of \$1,000 up to maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All payments of principal and interest will be credited to the participant's account. A maximum of two loans per participant may be outstanding at any given time. Loan terms may not exceed five years unless the loan is used to purchase a primary residence, in which case the Plan Administrator may permit a longer term. The notes are collateralized by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. The effective annual interest rate on the participant loans ranged from 4.25% to 9.50% for the years ended December 31, 2024 and 2023, respectively. Principal and interest are paid no less frequently than monthly.

Forfeited Accounts. Benefit payments to terminated employees partially vested in the Plan include their vested portion of employer contributions. The nonvested portion of terminated participants' account balances is used to offset various administrative and professional expenses and reduce future employer contributions. At December 31, 2024 and 2023, the Plan's forfeiture balance was \$159,427 and \$85,129, respectively. No forfeitures were used to offset fees or employer contributions during the years ended December 31, 2024 and 2023.

Payment of Benefits. Participants are eligible for payment of vested benefits upon normal retirement (age 65), death, permanent disability or termination of employment. Payments may be in the form of a lump-sum distribution of the entire vested balance or single sum distribution of a portion of the vested balance.

Active employees may make withdrawals of all or a portion of their account balances subject to certain withdrawal and contribution suspension rules as defined by the Plan. Withdrawals from the accounts are not allowed for participants who are less than 59 ½ years of age, except under certain safe harbor hardship withdrawal provisions. Participants may withdraw all or a portion of their account values under a specified hardship withdrawal, as defined by the Plan.

Plan Termination. The Plan Sponsor expects the Plan to continue indefinitely. However, the Plan Sponsor retains the right under the Plan to discontinue their contributions at any time and to terminate the Plan. These balances would continue to be held in custody by the applicable trustee until all vested Plan benefits were distributed to the participants.

Administrative Expenses. Administrative expenses of the Plan are paid by the Plan as provided in the Plan Document.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

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

Notes Receivable from Participants. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan Document.

Investment Valuation and Income Recognition. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for 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. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits. Benefit payments to participants are recorded when paid.

Income Taxes. The IRS has determined and informed the Plan Sponsor by a letter dated November 14, 2022, that the volume submitter profit sharing plan with cash or deferred arrangement ("CODA") is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and third-party administrator believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

The Plan is a qualified plan as described in Section 401(a) of the IRC and is therefore exempt from federal and state income taxes. Income generated by activities that would be considered unrelated to the Plan's mission would be subject to tax which, if incurred, would be recognized as a current expense. No such tax has been recognized for the years ended December 31, 2024 and 2023.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there were no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan files annual returns in the U.S. federal jurisdiction. The statute of limitations for returns filed within this jurisdiction is generally three years after the return is due or filed, whichever is later. As of December 31, 2024, the Plan's annual returns for their 2021 through 2023 tax years remain subject to examination by tax authorities.

3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN:

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by Empower Trust Company, LLC, the Custodian.

	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 16,503,647	\$ 13,299,213
Notes receivable from participants	\$ 266,189	\$ 260,234
Net appreciation in fair value of investments	\$ 1,568,119	\$ 1,768,475
Interest and dividends	\$ 533,292	\$ 321,810
Interest earned on notes receivable from participants	\$ 17,322	\$ 14,195

4. FAIR VALUE MEASUREMENTS:

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

The three levels of the fair value hierarchy are described as follows:

Level 1 Fair Value Measurements:

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

Level 2 Fair Value Measurements:

Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- 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 Fair Value Measurements:

Fair values are based on inputs other than quoted prices included within Level 1 that are unobservable and significant to the fair value measurements.

A financial instrument's 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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during the years ended December 31, 2024 and 2023.

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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Fixed annuity: Value reported daily based on the valuation method disclosed in the annuity contract, as calculated by the annuity provider.

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

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The preceding method 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 method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	<u>Fair Value Measurements Using:</u>			
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2024:</u>				
Mutual funds	\$ 16,018,318	\$ 16,018,318	\$	\$
Fixed annuity	<u>485,329</u>	<u> </u>	<u>485,329</u>	<u> </u>
	<u>\$ 16,503,647</u>	<u>\$ 16,018,318</u>	<u>\$ 485,329</u>	<u>\$ 0</u>
<u>December 31, 2023:</u>				
Mutual funds	\$ 12,896,160	\$ 12,896,160	\$	\$
Fixed annuity	<u>403,053</u>	<u> </u>	<u>403,053</u>	<u> </u>
	<u>\$ 13,299,213</u>	<u>\$ 12,896,160</u>	<u>\$ 403,053</u>	<u>\$ 0</u>

Gains and losses (realized and unrealized) included in the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, are reported in net appreciation in fair value of investments.

5. EXCESS CONTRIBUTIONS:

The amount required to satisfy the relevant nondiscrimination provisions of the Plan as a result of excess contributions are included in the Plan's accompanying statements of net assets available for benefits as excess contributions payable. As of December 31, 2023, excess contributions payable totaled \$26,141. There were no excess contributions payable as of December 31, 2024.

6. PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are managed by Empower Trust Company, LLC. Empower Trust Company, LLC is the Custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

Fees were paid during the year for administrative, recordkeeping, and other professional services to parties-in-interest and were based on customary and reasonable rates for such services. Fees for such services amounted to \$108,536 and \$69,352 for the years ended December 31, 2024 and 2023, respectively. The Company provides certain accounting and administrative services to the Plan for which no fees are charged. The Company pays any other fees related to the Plan's operations.

Certain participants of the Plan have outstanding loans (notes receivable from participants) totaling \$266,189 and \$260,234 as of December 31, 2024 and 2023, respectively. These loans are considered party-in-interest transactions.

7. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Company 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 become 100% vested in their accounts.

8. NON-EXEMPT PARTY-IN-INTEREST TRANSACTIONS:

Prior to January 1, 2022, Southern Hobby Distribution, LLC, formerly Southern Hobby Supply, Inc., reported unintentional delays by the Company in remitting contributions to the Custodian in the amount of \$86,388. These delinquent contributions constitute prohibited transactions. In November 2023, the Company fully corrected these late remittances by remitting lost earnings to the Plan related to these delinquent contributions.

During 2023, Beckett Authentication Services, LLC and Beckett Collectibles, Inc. reported unintentional delays in remitting contributions to the Custodian in the amount of \$91,071. These delinquent contributions constitute prohibited transactions. In July 2024, the Company fully corrected these late remittances by remitting lost earnings of \$4,495 to the Plan related to these delinquent contributions. These lost earnings are not material to the accompanying financial statements.

During 2022, EG Media Investments, LLC signed a participation agreement and began participating in a separate defined contribution plan while remaining a participating employer of the Plan. The Plan was retroactively amended on December 4, 2023 to remove EG Media Investments, LLC as a participating employer effective March 31, 2022. In January 2024, the Plan entered into a voluntary compliance program to fully correct the operational failure through the retroactive amendment referenced above and transfer of funds held by the Plan related to EG Media Investments, LLC out of the Plan.

During 2024, the Company discovered errors related to its 2023 matching contribution calculations resulting in certain participants not receiving the correct matching amount. In July 2024, the Company made corrective contributions of \$8,286 related to this error which are included in employer contributions receivable on the accompanying statements of net assets available for benefits as of December 31, 2023.

9. RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. 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.

10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

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

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 16,769,836	\$ 13,553,567
Employer contributions receivable	-	(20,261)
Deemed distributed loans	-	(7,220)
Excess contributions payable	<u>-</u>	<u>26,141</u>
Net assets available for benefits per Form 5500	<u>\$ 16,769,836</u>	<u>\$ 13,552,227</u>

The following is a reconciliation of the net increase in net assets available for benefits per the accompanying financial statements to Form 5500:

	<u>2024</u>	<u>2023</u>
Net increase in net assets available for benefits per the financial statements	\$ 3,216,269	\$ 3,400,465
Employer contributions	20,261	(20,261)
Deemed distributed loans	7,220	(7,220)
Change in excess contributions payable	<u>(26,141)</u>	<u>4,836</u>
Net increase in net assets available for benefits per Form 5500	<u>\$ 3,217,609</u>	<u>\$ 3,377,820</u>

11. SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through September 30, 2025, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.

SUPPLEMENTARY INFORMATION

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN
 SUPPLEMENTAL SCHEDULE
 SCHEDULE OF ASSETS (HELD AT YEAR END), FORM 5500 - SCHEDULE H, Line 4i

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EIN 61-1738641
 PLAN NUMBER 002
 PLAN YEAR 01/01/2024 TO 12/31/2024

(a)	(b) Identity of issuer borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity date	(d) Cost	(e) Current Value
	BlackRock	HEALTH SCIENCES OPPTS K Mutual Fund		\$ 52,681
	BlackRock	INFLATION PRTEB BD BLACKROCK K Mutual Fund		64,342
	Columbia Seligman	TECH & INFORMATION I3 Mutual Fund		97,334
	Delaware Ivy	MID CAP GROWTH R6 Mutual Fund		30,316
	DFA	LARGE CAP INTERNATIONAL I Mutual Fund		197,521
	DFA	US TARGETED VALUE I Mutual Fund		4,330
	Dodge & Cox	INCOME FUND - I Mutual Fund		114,737
	Fidelity	ADVISOR HIGH INCOME ADVANTAGE Z Mutual Fund		42,051
	Fidelity	INTERNATIONAL INDEX Mutual Fund		31,202
	Fidelity	MID CAP INDEX Mutual Fund		508,125
	Fidelity	INTERNATIONAL GROWTH Mutual Fund		17,828
	Goldman Sachs	INTERNATIONAL EQUITY INCOME R6 Mutual Fund		132,814
	Invesco	DISCOVERY R6 Mutual Fund		23,880
	Invesco	MAIN STREET SMALL CAP R6 Mutual Fund		275,090
	JPMorgan	LARGE CAP GROWTH R6 Mutual Fund		1,675,037
	JPMorgan	US EQUITY R6 Mutual Fund		350,363
	MFS	MID CAP VALUE R6 Mutual Fund		391,040
	PGIM	US REAL ESTATE R6 Mutual Fund		139,185
	PIMCO	COMMODITIES PLUS STRATEGY INSTITUTIONAL Mutual Fund		32,833
	Vanguard	500 INDEX FUND - ADMIRAL Mutual Fund		1,659,053
	Vanguard	EMERGING MKTS STOCK IDX ADM Mutual Fund		54,395
	Vanguard	EQUITY-INCOME ADM Mutual Fund		708,956
	Vanguard	TARGET RETIREMENT 2020 INV Mutual Fund		204,052
	Vanguard	TARGET RETIREMENT 2025 INV Mutual Fund		424,115
	Vanguard	TARGET RETIREMENT 2030 INV Mutual Fund		559,985
	Vanguard	TARGET RETIREMENT 2035 INV Mutual Fund		1,662,811
	Vanguard	TARGET RETIREMENT 2040 INV Mutual Fund		964,015
	Vanguard	TARGET RETIREMENT 2045 INV Mutual Fund		2,163,143

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN
 SUPPLEMENTAL SCHEDULE
 SCHEDULE OF ASSETS (HELD AT YEAR END), FORM 5500 - SCHEDULE H, Line 4i (continued)

EIN 61-1738641
 PLAN NUMBER 002
 PLAN YEAR 01/01/2024 TO 12/31/2024

	Vanguard	TARGET RETIREMENT 2050 INV Mutual Fund		1,154,713
	Vanguard	TARGET RETIREMENT 2055 INV Mutual Fund		968,481
	Vanguard	TARGET RETIREMENT 2060 INV Mutual Fund		781,587
	Vanguard	TARGET RETIREMENT INCOME INV Mutual Fund		422,846
	Vanguard	TOTAL BOND MARKET INDEX ADMIRAL Mutual Fund		109,457
*	Empower	EI FIXED ACCOUNT - SERIES CLASS II Fixed Annuity		485,329
*	Participant Loans	Rates ranging from 4.25% to 9.50% with various maturity dates through 2035	\$ 0	266,189

\$ 16,769,836

* Party-in-interest

BKT-SHD EMPLOYEE SAVINGS & RETIREMENT PLAN
 SUPPLEMENTAL SCHEDULE
 SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS, FORM 5500 - SCHEDULE H, LINE 4a

EIN 61-1738641
 PLAN NUMBER 002
 PLAN YEAR 01/01/2024 TO 12/31/2024

Participant Contributions Transferred Late to Plan (Participant loan repayments are included)	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VCP	Contributions Pending Correction in VCP	
\$ 91,071	\$ -			\$ 91,071

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

BKT-SHD Employee Savings & Retirement Plan**01-JAN-24 to 31-DEC-24**

11-JAN-25 06:49:30

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IVTINX			440,225.53	422,847.00
IVTWNX			218,488.23	204,051.84
IVTTVX			427,606.35	424,115.45
IVTHRX			515,018.73	559,984.88
IVTTHX			1,502,630.30	1,662,810.56
IVFORX			921,887.02	964,015.21
IVTIVX			1,888,251.84	2,163,142.61
IVFIFX			1,017,484.79	1,154,712.57
IVFFVX			838,964.63	968,480.64
IVTTSX			700,918.30	781,586.59
IDFALX			186,104.61	197,521.22
IFSPSX			29,920.76	31,201.71
IFIGFX			18,257.01	17,828.19
IGSUKX			124,740.10	132,814.31
IVEMAX			50,219.54	54,394.76
ISHSKX			55,745.22	52,680.89
ICCOYX			88,331.52	97,333.89
IPCLIX1			32,030.59	32,833.21
IPJEQX			122,235.12	139,184.94
IDFFVX			3,681.86	4,329.59
IOSSIX			233,484.43	275,089.85
IODIIX			18,184.14	23,879.61
IFSM DX			424,684.35	508,125.22
IIGRFX			34,382.92	30,316.49
IMVCKX			384,273.50	391,040.20
IJLGMX			1,063,619.09	1,675,037.37
IJUEMX			298,605.68	350,363.40
IVFIAX			1,213,240.04	1,659,053.06
IVEIRX			667,992.75	708,955.56
IBPLBX			65,918.09	64,342.24
IDC-INC			115,706.17	114,736.67
IFIQTX			39,008.98	42,051.06
IVBTLX			115,642.22	109,457.25
IGWAQ30		1.700	273,325.40	284,217.44
			14,130,809.81	16,302,535.48
PARTICIPANT LOANS	VARIOUS	4.250-9.500	266,192.84	266,188.75
FORFEITURES			196,357.62	201,111.52

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

BKT-SHD Employee Savings & Retirement Plan**01-JAN-24 to 31-DEC-24**

11-JAN-25 06:49:30

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1VTINX	Vanguard Target Retirement Income Inv	1VTWNX	Vanguard Target Retirement 2020 Inv
1VTTVX	Vanguard Target Retirement 2025 Inv	1VTHRX	Vanguard Target Retirement 2030 Inv
1VTTHX	Vanguard Target Retirement 2035 Inv	1VFORX	Vanguard Target Retirement 2040 Inv
1VTIVX	Vanguard Target Retirement 2045 Inv	1VFIFX	Vanguard Target Retirement 2050 Inv
1VFFVX	Vanguard Target Retirement 2055 Inv	1VTTSX	Vanguard Target Retirement 2060 Inv
1DFALX	DFA Large Cap International I	1FSPSX	Fidelity International Index
1FIGFX	Fidelity International Growth	1GSUKX	Goldman Sachs International Eq Inc R6
1VEMAX	Vanguard Emerging Mkts Stock Idx Adm	1SHSKX	BlackRock Health Sciences Opps K
1CCOYX	Columbia Seligman Tech & Information I3	1PCLIX1	PIMCO CommoditiesPLUS Strategy Instl
1PJEQX	PGIM US Real Estate R6	1DFFVX	DFA US Targeted Value I
1OSSIX	Invesco Main Street Small Cap R6	1ODIIX	Invesco Discovery R6
1FSMDX	Fidelity Mid Cap Index	1IGRFX	Macquarie Mid Cap Growth R6
1MVCKX	MFS Mid Cap Value R6	1JLGMX	JPMorgan Large Cap Growth R6
1JUEMX	JPMorgan US Equity R6	1VFIAX	Vanguard 500 Index Fund - Admiral
1VEIRX	Vanguard Equity-Income Adm	1BPLBX	BlackRock Inflation Prted Bd BlackRock K
1DC-INC	Dodge & Cox Income Fund - I	1FIQTX	Fidelity Advisor Capital & Income Z
1VBTLX	Vanguard Total Bond Market Index Admiral	1GWAQ30	EI Fixed Account - Series Class II

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year