

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

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 (Filers checking this box must provide participating employer information in accordance with the form instructions.)
 - a single-employer plan
 - a DFE (specify) _____
- B** This return/report is:
 - the first return/report
 - the final return/report
 - an amended return/report
 - a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. ▶
- D** Check box if filing under:
 - Form 5558
 - automatic extension
 - the DFVC program
 - special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

1a Name of plan <u>BRKTHRU DIGITAL, LLC 401(K) PSP</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BRKTHRU DIGITAL, LLC</u> <u>600 3RD AVENUE, 2ND FLOOR</u> <u>NEW YORK, NY 10016</u>	1c Effective date of plan <u>11/01/2018</u> 2b Employer Identification Number (EIN) <u>82-1545438</u> 2c Plan Sponsor's telephone number <u>914-552-7921</u> 2d Business code (see instructions) <u>541800</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2025	JENNIFER TAMMANY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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	183
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)	151
	6a(2)	173
	6b	0
	6c	36
	6d	209
	6e	0
	6f	209
	6g(1)	183
6g(2)	181	
6h	7	
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 3D

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 type="checkbox"/> Insurance	(1) <input 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

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

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 0
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

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 BRKTHRU DIGITAL, LLC 401(K) PSP	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BRKTHRU DIGITAL, LLC	D Employer Identification Number (EIN) 82-1545438

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
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	18875 16176
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	42469 54143
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6309706 9418245
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	6371050	9488564
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
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	6371050	9488564

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)	700256	
(B) Participants.....	2a(1)(B)	1305768	
(C) Others (including rollovers).....	2a(1)(C)	411630	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2417654
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	726	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	4241	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4967
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	204636	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		204636
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		909966
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3537223

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	415572	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		415572
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	4137	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		4137
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		419709

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3117514
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) 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: **BAUER AND COMPANY**

(2) EIN: **47-1743368**

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.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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 BRKTHRU DIGITAL, LLC 401(K) PSP	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRKTHRU DIGITAL, LLC	D Employer Identification Number (EIN) 82-1545438	

Part I	Distributions
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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
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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): 52-1309931

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	
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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.)
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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
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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.
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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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702561A.



**Brkthru Digital, LLC 401(k) Profit Sharing Plan
Financial Statements and Supplemental Schedule
(With Independent Auditors' Report)
December 31, 2024 and 2023**

Brkthru Digital, LLC 401(k) Profit Sharing Plan
Index to Financial Statements and Supplemental Schedule
December 31, 2024 and 2023

Independent Auditors' Reports	1
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FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to the Financial Statements	6

SUPPLEMENTAL SCHEDULE

I. Schedule H, line 4i – Schedule of Assets Held for Investment Purposes	14
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Independent Auditors' Report

To the Plan Administrator
of Brkthru Digital, LLC 401(k) Profit Sharing Plan

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

We have performed an audit of the accompanying financial statements of the Brkthru Digital, LLC 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit 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 audit 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 a certification from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, 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 audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit 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 audit 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 Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 these 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 Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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



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

Supplemental Schedule Required by ERISA

The supplemental schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2024 is presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by 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).

Bauer & Company, LLC

BAUER & COMPANY, LLC

Austin, Texas

October 13, 2025

Brkthru Digital, LLC 401(k) Profit Sharing Plan
 Statements of Net Assets Available for Benefits
 December 31, 2024 and 2023

	2024	2023
Assets		
Investments, at fair value	\$ 9,434,421	\$ 6,328,581
Receivables:		
Employer contributions	92,272	118,317
Participant contributions	-	94,907
Notes receivable from participants	54,143	42,469
Total receivables	146,415	255,693
Total assets	9,580,836	6,584,274
Liabilities		
Excess contributions payable	2,245	-
Total liabilities	2,245	-
Net assets available for benefits	\$ 9,578,591	\$ 6,584,274

See accompanying notes and independent auditors' report.

Brkthru Digital, LLC 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

Additions to net assets attributable to:

Investment income	
Net appreciation in fair value of investments	\$ 909,966
Dividends	204,636
Other investment income	726
Total investment income	<u>1,115,328</u>

Interest income on notes receivable from participants	<u>4,241</u>
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Contributions:

Employer	673,583
Participant	1,211,888
Rollovers	408,986
Total contributions	<u>2,294,457</u>

Total additions	<u>3,414,026</u>
-----------------	------------------

Deductions from net assets attributable to:

Benefits paid to participants	415,572
Administrative expenses	4,137
	<u>419,709</u>

Net increase	<u>2,994,317</u>
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Net assets available for benefits:

Beginning of the year	<u>6,584,274</u>
End of year	<u><u>\$ 9,578,591</u></u>

See accompanying notes and independent auditors' report.

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 1 – Description of the Plan

The following description of the Brkthru Digital, LLC 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

Brkthru Digital, LLC (the “Plan Sponsor”) adopted the Plan effective November 1, 2018.

Effective January 2022, the Plan document was amended to bring the Plan into compliance with legislative and regulatory changes.

Effective March 2023, the plan was amended to change the trustee of the Plan from Andrew Sklerov to Reliance Trust Company.

Effective January 2024, the Plan was amended to change the following: exclude fringe benefits from eligible compensation for all contributions, add the elapsed time method for hours of service for eligibility, require three months of service to be eligible for elective deferrals and safe harbor match, require six months of service to be eligible for profit sharing, update the years of service for eligibility to remove the 1,000 hours of service to receive credit for one year, change the Plan entry date to the first day of each month, and update nonelective contribution allocation to classification of participants allocation method.

In August 2025, the Plan retroactively amended the Plan, effective January 2022, to include self-employed individuals as eligible participants of the Plan.

The Plan is a defined contribution plan covering substantially all eligible employees of the Plan Sponsor who are 21 years or older. Collective bargaining (union) employees and non-resident aliens are not eligible to participate in the Plan. Effective January 2024, entry into the Plan begins on the first day of the month immediately upon meeting the age and service requirements.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”) and qualifies under Section 401(a) of the Internal Revenue Code (the “IRC”).

Administration

The Plan is administered by the Plan Sponsor (the “Plan Administrator”). The trustee of the Plan is Reliance Trust Company (the “Trustee”). The custodian of the Plan is T. Rowe Price (the “Custodian”).

Participant Contributions

Contributions are made to the Plan by the Plan Sponsor on behalf of each eligible participant based upon the participant’s elected compensation deferral through payroll deductions. The Plan Sponsor funds the contributions at the end of each payroll period.

Eligible employees have the option to contribute pre-tax and Roth 401(k) contributions. A participant may authorize the Plan Sponsor to withhold his or her eligible compensation, not to exceed the annual limit established by the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans.

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 1 – Description of the Plan (continued)

Employer Contributions

The Plan provides for the Plan Sponsor to make a safe harbor matching contribution equal to 100% of salary deferrals that do not exceed 3% of their compensation plus 50% of salary deferrals between 3% and 5% of their compensation. The safe harbor matching contribution is to be computed for each plan year.

In addition, the Plan provides for the Plan Sponsor to make a discretionary nonelective contribution. Effective January 2024, the calculation is based on classifications of participants. The employee must be employed the last day of the plan year to receive the contribution. The Plan also provides for a discretionary additional matching contribution. No discretionary nonelective contributions or discretionary additional matching contributions were made for the year ended December 31, 2024.

Participant Accounts

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

Rollovers and Transfers

Participants who have a balance in another qualified employee benefit plan, as described in Section 401(a) of the Internal Revenue Code, may transfer or rollover the lump sum values of their account directly into the Plan, provided it meets the requirements of the Internal Revenue Code.

Forfeited Accounts

Forfeitures by participants of unvested Plan Sponsor contributions are used to reduce Plan administrative expenses and future employer contributions. The forfeited unvested account balance was \$16,176 and \$18,875, as of December 31, 2024 and 2023, respectively. The Plan utilized \$34,998 in forfeitures during the year ended December 31, 2024.

Vesting

Participants are immediately vested in their contributions and safe harbor employer matching contributions plus actual earnings. Vesting in the Plan Sponsor's employer discretionary nonelective contributions and additional matching contributions plus actual earnings is based on years of credited service, as defined by the schedule below:

Years of Service	Vesting Percentage
less than 1	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 1 – Description of the Plan (continued)

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of 50% of the participants nonforfeitable account balance. The maximum aggregate dollar amount of loans outstanding may not exceed \$50,000, reduced by the excess of the participant's highest outstanding participant loan balance during the twelve-month period ending on the date of the loan over the participant's current outstanding loan balance on the date of the loan. Only one note receivable may be outstanding at a time. Notes receivable are secured by the balance in the participant's account and bear interest at a rate which is the WSJ Prime Rate plus 1%. All notes must be repaid in equal installments of principal and interest over a period to be determined by the Plan Administrator, but such period shall not exceed five years. There is no term extension for home loans.

Payment of Benefits

Benefits become available to participants on the earliest of four events: (1) termination of employment, (2) death of the participant (benefits are payable to the participant's spouse or beneficiary), (3) disability of the participant, or (4) the participant's retirement.

A participant may receive the value of the vested balance in his or her account as a lump-sum distribution, installment distributions, or may roll the amount over into another qualified plan. If the vested account balance is \$5,000 or less, the Plan administrator may direct the Custodian to distribute the vested balance automatically to the terminating participant in a single lump sum payment.

Following severance of employment, distributions should be immediate. Benefits cease to vest upon termination of employment. Non-vested benefits will be forfeited on such date. Participants are required to begin receiving distributions in accordance with the minimum distribution requirements of Internal Revenue Code section 401(a)(9).

Active participants can withdraw benefits once they reach 59 ½ years of age. In-service distributions are permitted due to hardship, as defined in the Plan.

Upon participant obtaining the normal retirement age 65, while still employed, 100% of the Plan Sponsors contributions become immediately vested. Should a participant reach age 65 and not elect to terminate employment, the participant can take an in-service distribution from the vested account balance.

On termination of employment due to death prior to retirement, 100% of the Plan Sponsors contributions become immediately vested. The value of the account shall be paid in accordance with the above stated distribution procedure.

If the participant becomes disabled and is eligible for Social Security disability benefits or is determined disabled by a physician selected by the Plan administrator, the full value of the participant's account becomes 100% vested and shall be paid in accordance with the above-stated distribution procedure.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts and distributions would be made as soon as administratively practical after the Plan terminates.

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

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. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. If a participant ceases to make loan repayments and Plan management deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded. During the year ended December 31, 2024, \$4,241 was recorded as interest income on notes receivable from participants.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net depreciation of fair value of investments.

Risks and Uncertainties

Financial instruments which potentially subject the Plan to concentrations of credit risk consist primarily of investment securities in which the Plan invests. 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.

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 2 – Summary of Significant Accounting Policies (continued)

Recent Accounting Standards

The SECURE 2.0 Act of 2022, enacted on December 29, 2022, includes a wide range of provisions affecting retirement plans, with effective dates spanning from 2023 through 2026. Plan management has implemented operational changes necessary to comply with applicable provisions effective for the years ended December 31, 2024 and 2023. The Plan has until December 31, 2025 to adopt formal amendments. Plan management continues to evaluate the impact of SECURE 2.0 on future periods. The Plan has not been formally amended to adopt these provisions as of the date the financial statements were available to be issued.

Note 3 – Information Certified by the Trustee

The Plan Sponsor has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Investments, at fair value and notes receivable from participants, as shown in the statements of net assets available for benefits, as of December 31, 2024 and 2023.
- Net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants, as shown in the statement of changes in net assets available for benefits, for the year ended December 31, 2024.
- Schedule of Assets (Held at End of Year) – Form 5500, Schedule H, Part IV, Line 4i as of December 31, 2024.

The Plan’s independent auditor did not perform auditing procedures with respect to the certified information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets (held at end of year).

Note 4 – Tax Status

The Plan Sponsor has not applied for a determination letter from the Internal Revenue Service (“IRS”) to determine if the Plan is designed in accordance with applicable sections of the IRC. The Plan document is based upon a non-standardized pre-approved profit sharing/money purchase/CODA plan instrument from The Retirement Plan Company, LLC, which received an IRS advisory letter dated June 30, 2020. The plan instrument has been updated for legislative and regulatory changes. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Generally, the Plan Administrator believes it is subject to income tax examinations for three years.

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 5 – Fair Value Measurements

The Plan follows a framework for measuring fair value, which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

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

- Level one — 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 two — 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; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level three — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Mutual funds: Mutual funds are valued at the daily closing price as reported by the fund. The mutual funds are registered with the Securities and Exchange Commission and 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.

Money market: Fair value is estimated to be carrying value.

Common collective trusts: Valued at the net asset value (“NAV”) of units for each trust. The NAV, as provided by the Trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2024:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 9,408,023	\$ -	\$ -	\$ 9,408,023
Money market	16,176	-	-	16,176
Total	\$ 9,424,199	\$ -	\$ -	9,424,199
Investments measured at net asset value				10,222
Total Plan investments				\$ 9,434,421

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 5 – Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2023:

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 6,305,123	\$ -	\$ -	\$ 6,305,123
Money market	18,875	-	-	18,875
Total	\$ <u>6,323,998</u>	\$ <u>-</u>	\$ <u>-</u>	6,323,998
Investments measured at net asset value				<u>4,583</u>
Total Plan investments				\$ <u>6,328,581</u>

The following table summarizes the investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for this investment; the redemption notice period is applicable only to the Plan.

Investments measured at net asset value	Fair Value as of December 31, 2024	Fair Value as of December 31, 2023	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Noticed Period
Common collective trust fund	\$ <u>10,222</u>	\$ <u>4,583</u>	Not applicable	Daily	None

Note 6 – Related-party and Party in Interest Transactions

Fees incurred by the Plan for related investment management services are included in administrative expenses and net depreciation in fair value of investments. Certain fees incurred by the Plan for recordkeeping and audit fees are included in administrative expenses. Transactions such as these qualify as party-in-interest transactions. The Plan Sponsor pays directly certain other fees related to the Plan’s operations.

Note 7 – Qualified Non-Elective Contributions

During 2024, the Plan Sponsor failed to withhold contributions for several pay periods for two participants. Corrective contributions in the amount of \$195 and missed earnings were remitted to the Plan in February 2025. The Plan Sponsor made the correction using a self-correction method outside of the DOL’s Voluntary Fiduciary Correction Program (“VFCP”). As of December 31, 2024, the Plan has recorded a corrective employer receivable of \$195, which is included in employer contributions.

During 2023, the Plan Sponsor failed to apply the Plan Document definition of compensation for certain participants. Corrective contributions in the amount of \$4,392 and the missed earnings were remitted to the Plan in October 2024. The Plan Sponsor made the correction using a self-correction method outside of the DOL’s VFCP.

Brkthru Digital, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2024 and 2023

Note 8 – Excess Contributions

During 2024, the Plan Sponsor failed to apply the Plan Document definition of eligibility and allowed ineligible participants to contribute to the Plan. The Plan Sponsor took corrective action by distributing the excess employee deferrals of \$18,711 back to the affected participants and the \$10,513 in related safe harbor match back to the Plan. In July 2024, \$17,094 in excess employee deferrals and \$9,885 in the related safe harbor match were refunded. The remaining \$1,617 in excess employee deferrals and \$628 in related safe harbor match were refunded in April 2025. The Plan recorded excess contributions payable of \$2,245 as of December 31, 2024.

Note 9 – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of December 31, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	\$ 9,578,591	\$ 6,584,274
Less: employer contributions receivable	(92,272)	(118,317)
Less: participant contributions receivable	-	(94,907)
Add: excess contributions payable	2,245	-
Net assets available for benefits per Schedule H on Form 5500	<u>\$ 9,488,564</u>	<u>\$ 6,371,050</u>

The following is a reconciliation of net increase per the financial statements to net income per Form 5500 for the year ended December 31, 2024:

Net increase in net asset available for benefits per the financial statements	\$ 2,994,317
Less: 2024 employer contributions	(92,272)
Add: 2024 employer contributions refund	628
Add: 2024 participant contributions refund	1,617
Add: 2023 employer contributions	118,317
Add: 2023 participant contributions	94,907
Net income per Form 5500	<u>\$ 3,117,514</u>

Note 10 - Subsequent Events

The Plan Sponsor has evaluated subsequent events through October 13, 2025, the date the financial statements were available to be issued.

Brkthru Digital, LLC 401(k) Profit Sharing Plan
Employer Identification Number (EIN) 82-1545438
Plan Number (PN) - 001
Schedule of Assets Held for Investment Purposes at End of Year
Schedule H, Line 4i
December 31, 2024
(Unaudited)

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lesser of Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par of Maturity Value	Cost	Current Value	
Common collective trusts				
* T. Rowe Price	T. Rowe Price Stable Value E	**	<u>\$ 10,222</u>	
Money market				
* T. Rowe Price	T. Rowe Price Government Money Inv	**	<u>16,176</u>	
Mutual funds				
* T. Rowe Price	T. Rowe Price Blue Chip Growth Inv	**	349,957	
* T. Rowe Price	T. Rowe Price Retirement 2010 Inv	**	3,356	
* T. Rowe Price	T. Rowe Price Retirement 2020 Inv	**	10,951	
* T. Rowe Price	T. Rowe Price Retirement 2030 Inv	**	63,202	
* T. Rowe Price	T. Rowe Price Retirement 2040 Inv	**	368,718	
* T. Rowe Price	T. Rowe Price Retirement 2005 Inv	**	3,335	
* T. Rowe Price	T. Rowe Price Retirement 2015 Inv	**	4,344	
* T. Rowe Price	T. Rowe Price Retirement 2025 Inv	**	201,913	
* T. Rowe Price	T. Rowe Price Retirement 2035 Inv	**	342,423	
* T. Rowe Price	T. Rowe Price Retirement 2045 Inv	**	1,960,342	
* T. Rowe Price	T. Rowe Price Retirement 2050 Inv	**	1,593,052	
* T. Rowe Price	T. Rowe Price Retirement 2055 Inv	**	1,522,851	
* T. Rowe Price	T. Rowe Price Overseas Stock Inv	**	59,475	
PGIM	Pgim High-Yield Z	**	6,436	
* T. Rowe Price	T. Rowe Price Retirement 2060 Inv	**	411,798	
Clearbridge	Clearbridge Mid Cap I	**	35,598	
Goldman Sachs	Goldman Sachs Infl Protected Secs Instl	**	1,840	
Vanguard	Vanguard 500 Index Admiral	**	1,153,939	
Vanguard	Vanguard Emerging Mkts Stock Idx ADM	**	369,322	
Vanguard	Vanguard Small Cap Index ADM	**	682,657	
Vanguard	Vanguard Total Bond Mkt Index	**	19,400	
AB Global	AB Global Bond Fund Class I	**	31,385	
BlackRock	BlackRock Total Return Instl	**	21,076	
VanEck	VanEck CM Commodity Index Y	**	581	
TIAA-CREF	TIAA-CREF Quant Small-Cap Equity Ret	**	2,053	
Invesco	Invesco Diversified Dividend R5	**	25,171	
MFS	MFS New Discovery Value R4	**	46,199	
TIAA-CREF	TIAA-CREF International EQ Idx Retire	**	67,336	
* T. Rowe Price	T. Rowe Price Retirement 2065 Inv	**	<u>49,313</u>	
			9,408,023	
Notes receivable from participants				
* Interest rates ranging from 4.25% to 9.5%			<u>54,143</u>	
Total assets held for investment purposes			<u>\$ 9,488,564</u>	

* Party-in-interest
** Self-directed investment