

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: small;">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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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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

<p>1a Name of plan <u>RITHUM CORPORATION 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>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>RITHUM CORPORATION</u></p> <p><u>800 TROY-SCHENECTADY ROAD</u> <u>SUITE 100</u> <u>LATHAM, NY 12110</u></p>	<p>1c Effective date of plan <u>07/15/2016</u></p> <p>2b Employer Identification Number (EIN) <u>56-2257867</u></p> <p>2c Plan Sponsor's telephone number <u>518-810-0700</u></p> <p>2d Business code (see instructions) <u>511210</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	JANAY JESPERSEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <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 COMMERCE TECHNOLOGIES, LLC c Plan Name COMMERCEHUB 401(K) PLAN	4b EIN 14-1798555	
	4d PN 002	
5 Total number of participants at the beginning of the plan year	5	549
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)	271
	6a(2)	513
	6b	2
	6c	455
	6d	970
	6e	0
	6f	970
	6g(1)	487
	6g(2)	903
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 2T 3B 3F 3H 3D 2R

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	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 type="checkbox"/> A (Insurance Information) – Number Attached <u>0</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 _____

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 RITHUM CORPORATION 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 RITHUM CORPORATION	D Employer Identification Number (EIN) 56-2257867	

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65 71	RECORDKEEPER	55888	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)

STRATEGIC ADVISORS, INC.

04-2654524

(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	ADVISOR	32057	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
BARON GROWTH INST - SS&C GIDS, INC 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
C&S GLB REALTY I - SS&C GIDS, INC 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
PARNASSUS CORE EQ IS - ULTIMUS FUN 31-1663251	0.10%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
VICTORY S SM CO OP I - FIS INVESTO 14785 PRESTON ROAD SUITE 1000 DALLAS, TX 75254	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
CALAMOS MARKET NEUTRAL INC CL I 2020 CALAMOS COURT NAPERVILLE, IL 60563	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
DOUBLELINE CORE FIXED INC CL I 777 EAST WISCONSIN AVE MILWAUKEE, WI 53202	0.15%	

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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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 RITHUM CORPORATION 401(K) PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 RITHUM CORPORATION	D Employer Identification Number (EIN) 56-2257867

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.

Assets	(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	231781
(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) 1681415	1945562
(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) 11564	94908
(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) 150034	314179
(9) Value of interest in common/collective trusts	1c(9) 0	0
(10) Value of interest in pooled separate accounts	1c(10) 0	0
(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) 53456540	106683080
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14) 0	0
(15) Other	1c(15) 0	4150

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	55299553	109273660
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
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	55299553	109273660

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)	3489538	
(B) Participants.....	2a(1)(B)	6063747	
(C) Others (including rollovers).....	2a(1)(C)	796722	
(2) Noncash contributions.....	2a(2)	0	10350007
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	120011	
(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)	24493	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		144504
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	25	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2839930	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2839955
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	306410	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	290766	
(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)	29104	
(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)		12598749
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		25977963

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	20046193	
(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)		20046193
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		-30799
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	1200	
(3) Recordkeeping fees	2i(3)	54637	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	32057	
(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)		87894
j Total expenses. Add all expense amounts in column (b) and enter total	2j		20103288

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5874675
l Transfers of assets:			
(1) To this plan	2l(1)		48099432
(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: **WOJESKI & COMPANY CPAS, P.C.**

(2) EIN: **14-1978364**

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"/>	1495
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"/>	3000000
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 checked="" type="checkbox"/>	<input 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 checked="" 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.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
--	---	--

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

A Name of plan <u>RITHUM CORPORATION 401(K) 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>RITHUM CORPORATION</u>	D Employer Identification Number (EIN) <u>56-2257867</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	
---	--

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): 04-6568107

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

RITHUM 401(K) PLAN

**Financial Statements and
Independent Auditor's Report**

December 31, 2024 and 2023

RITHUM 401(K) PLAN

December 31, 2024 and 2023

Financial Statements

Independent Auditor’s Report	1
Statements of Net Assets Available for Benefits	5
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Supplemental Schedules

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	13
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	14



INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of
Rithum 401(k) Plan

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

We have performed audits of the financial statements of Rithum 401(k) 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 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 year ended December 31, 2024, stating that the certified investment information, as described in Note D 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 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 audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 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 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 Schedules Required by ERISA

The supplemental schedules, as listed in the accompanying index, as of December 31, 2024 are 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 schedules, 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 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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- 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, 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 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).

Wojeski & Company, CPAs, P.C.

Albany, New York
October 15, 2025

RITHUM 401K PLAN
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
ASSETS:		
Investments, at fair value	\$ 108,727,700	\$ 55,149,519
Receivables:		
Employer contributions	231,781	-
Notes receivable from participants	<u>314,179</u>	<u>150,034</u>
	<u>545,960</u>	<u>150,034</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 109,273,660</u>	<u>\$ 55,299,553</u>

See accompanying notes to financial statements.

RITHUM 401K PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

	December 31, 2024
ADDITIONS:	
Additions to net assets attributed to:	
Investment income:	
Net depreciation in fair value of investments	\$ 12,643,498
Interest and dividends	2,959,966
	<u>15,603,464</u>
Interest income on notes receivable from participants	<u>24,493</u>
Contributions:	
Participants'	6,063,747
Employer	3,489,538
Rollovers	796,722
	<u>10,350,007</u>
TOTAL ADDITIONS	<u>25,977,964</u>
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits paid to participants	20,015,394
Administrative expenses	87,895
	<u>20,103,289</u>
TOTAL DEDUCTIONS	<u>20,103,289</u>
NET CHANGE	5,874,675
TRANSFER FROM CHANNELADVISOR CORPORATION 401(K) PROFIT SHARING PLAN	48,099,432
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>55,299,553</u>
END OF YEAR	<u>\$ 109,273,660</u>

See accompanying notes to financial statements.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE A--DESCRIPTION OF THE PLAN

The Rithum 401(k) Plan (the "Plan")(formerly known as the CommerceHub 401(k) Plan) was formed on July 15, 2016.

Plan assets are currently held by Fidelity Management Trust Company, a Trustee of the Plan. Plan Trustees are responsible for oversight of the Plan and for determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

The following description of the Plan provides only general information. Participants should refer to the Plan document and adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, covering all eligible employees of Rithum Corporation (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective January 1, 2024, the Plan was amended to approve the merger of the ChannelAdvisor Corporation 401(k) Profit Sharing Plan into the Plan. The Plan has an administrative committee (the "Plan Administrator") who oversee the governance of the Plan and is responsible for acting in the interest of participants by, among other things, monitoring investment performance, determining the appropriateness of the Plan's investment offerings and controlling expenses of administration.

Contributions

Each year, participants may contribute a percentage of their pretax and/or Roth post tax annual compensation to the Plan, subject to certain limitations as defined by the Plan and the Internal Revenue Code (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 defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company contributes to the plan using a discretionary match. Such contributions are determined by the Company's Board of Directors and are allocated to account balances of eligible employees in the same proportion that each participant's eligible compensation bears to the eligible compensation earned by all participants.

Plan Eligibility

Employees are eligible to participate in the Plan after attaining age 18.

Participant Accounts

Each participant's account is credited with the participant's contribution and the Company's matching contribution and allocations of (a) the Plan's investment earnings (losses), net of investment expenses, and (b) administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are 100% vested immediately in their elective deferral amounts and rollover contributions, plus actual earnings thereon. Vesting in the Company's matching contribution is based on years of continuous service.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE A--DESCRIPTION OF THE PLAN--Continued

Vesting--Continued

A participant is 100% vested in the Company's matching contribution upon: (1) disability; (2) death; (3) normal retirement at age 65; or (4) termination of the Plan. If a participant's employment with the Company is terminated before age 65 for any reason other than disability or death, the participant shall be entitled to an amount equal to the "vested percentage" of his or her account balance. A participant shall have a vested and nonforfeitable interest in the employer's matching contribution portion of his or her account balance determined by the number of years of credited service as follows:

<u>Years of Credited Service</u>	<u>Vested %</u>
Less than 1	0%
1	50%
2	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested account balance. Notes receivable from participants are collateralized by the balance in the participant's account and bear interest at a rate commensurate with the local prevailing rates, which ranged from 4.25% to 10.50%, as determined by the Plan Administrator. Principal and interest are repaid ratably through regular payroll deductions.

Payment of Benefits

On termination of service, a participant may: elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account; elect to receive distributions in installment payments if an account balance exceeds \$1,000; elect to be paid over a period not greater than the joint life expectancy of the participant and their designation beneficiary; or elect to rollover funds into an IRA or other retirement account. If the participant does not elect a distribution upon termination and their vested account balance is between \$1,000 and \$5,000, the balance will be directed into an IRA or annuity.

Forfeited Accounts

When certain terminations of participation in the Plan occur, the non-vested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures will be used to reduce employer contributions and for administrative expenses of the Plan. As of December 31, 2024 and 2023, the Plan had unallocated forfeitures of \$76,883 and \$38,424, respectively, included in the statements of net assets available for benefits caption "Investments, at fair value." During the year ended December 31, 2024, the Plan used \$586,161 of forfeited non-vested accounts to reduce employer contributions.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reflected in the accompanying statement of net assets available for benefits at fair value.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which includes realized gains or losses (computed using an average cost) and the unrealized appreciation (depreciation) on those investments.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus any accrued, but unpaid interest. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain Plan fees are paid from Plan assets and other administrative expenses of the Plan are paid directly by the Company. Fees relating to specific participant transactions, including a flat annual fee for expenses, are charged directly to the participant's account. In addition, participant level investment advisory fees are charged directly to the participants account quarterly. Management fees charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees are reflected as a reduction of investment return.

Total fees paid by participants for investment advisory services totaled \$32,057 for the year ended December 31, 2024.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE C--FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Financial Accounting Standards Board ("FASB") guidance defines fair value and establishes a framework for measuring fair value and related disclosure requirements. The FASB defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 - 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 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Level 1 Fair Value Measurements

The fair value of investments held in mutual funds and money market funds are based on the quoted net asset values of the investments held by the Plan at year-end. The brokeragelink accounts represents a separate brokerage account that offers a wide range of investment opportunities including mutual funds and common stocks listed on major U.S. exchanges. The fair value of common stocks is based on the closing price per the primary stock exchange on which they are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE C--FAIR VALUE MEASUREMENTS--Continued

The following table sets forth, the Plan's investments at fair value (all investments are Level 1) as of:

	December 31, 2024	December 31, 2023
	<u>Fair Value</u>	<u>Fair Value</u>
Money market fund	\$ 1,916,747	\$ 1,662,497
Mutual Funds	105,753,350	52,880,783
Brokeragelink accounts	<u>1,057,603</u>	<u>606,239</u>
	<u>\$ 108,727,700</u>	<u>\$ 55,149,519</u>

NOTE D--INVESTMENTS

Certain information related to investments disclosed in the financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2024 and 2023, and net depreciation in fair value, dividends and interest for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company.

NOTE E--RELATED PARTY TRANSACTIONS

The Plan invests in shares of mutual funds managed by Fidelity. Fidelity Management Trust Company is the Trustee and custodian of the Plan and Fidelity Investment Institutional Operations Company is the record keeper of the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from prohibited transaction rules.

NOTE F--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 will become 100% vested in the Company's matching contributions.

NOTE G--TAX STATUS

The Internal Revenue Service ("IRS") has issued an opinion letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since the date of the opinion letter, the Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE G--TAX STATUS--Continued

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has any uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service or the U.S. Department of Labor. The Plan is subject to routine audits by federal taxing authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2021.

NOTE H--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.

NOTE I--SUBSEQUENT EVENTS

In accordance with U.S. GAAP, the Plan has evaluated for subsequent events between the statement of net assets available for benefits date of December 31, 2024, and October 15, 2025, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

RITHUM 401K PLAN
Supplemental Schedule--Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN #14-1798555 Plan #002
December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	Fidelity Investments	FID 500 INDEX	**	\$ 23,756,326
*	Fidelity Investments	FID FDM IDX 2050 IPR	**	14,340,214
	JP Morgan	JPM LG CAP GROWTH R6	**	8,407,215
*	Fidelity Investments	FID FDM IDX 2040 IPR	**	8,103,928
*	Fidelity Investments	FID FDM IDX 2055 IPR	**	5,551,218
*	Fidelity Investments	FID FDM IDX 2030 IPR	**	4,844,542
	Dodge & Cox	DODGE & COX STOCK X	**	4,614,203
*	Fidelity Investments	FID FDM IDX 2060 IPR	**	4,214,987
*	Fidelity Investments	FID FDM IDX 2035 IPR	**	4,097,883
*	Fidelity Investments	FID TOTAL INTL IDX	**	3,895,772
	Fidelity Investments	FID EXTD MKT IDX	**	3,683,295
	Baron	BARON GROWTH INST	**	2,463,421
	Vanguard	VANG TREASURY MM	**	1,916,747
	American Funds	AF EUROPAC GROWTH R6	**	1,907,771
	Morning Star	VICTORY S SM CO OP I	**	1,699,696
*	Fidelity Investments	FID FDM IDX 2020 IPR	**	1,131,199
	PIMCO	PIM HIGH YIELD INST	**	884,640
	Vanguard	VANG INFL PROT ADM	**	554,918
*	Fidelity Investments	FID FDM IDX 2065 IPR	**	553,704
*	Fidelity Investments	FID FDM IDX 2025 IPR	**	537,534
*	Fidelity Investments	BROKERAGELINK UNIT	**	510,774
	Morning Star	PARNASSUS CORE EQ IS	**	283,900
*	Fidelity Investments	BROKERAGELINK EXTERNAL FUND	**	233,758
*	Fidelity Investments	BROKERAGELINK FIDELITY FUND	**	185,199
	Cohen & Steers	C&S GLB REALTY I	**	160,275
	Vanguard	VG TL INTL BD IDX AD	**	107,857
*	Fidelity Investments	BROKERAGELINK COMMON STOCK	**	94,908
*	Fidelity Investments	FID FDM IDX 2010 IPR	**	77,465
*	Fidelity Investments	FID ST BOND IDX	**	68,964
*	Fidelity Investments	FID FDM IDX 2015 IPR	**	57,447
*	Fidelity Investments	FID FDM IDX INC IPR	**	43,180
*	Fidelity Investments	BROKERAGELINK CASH	**	28,815
*	Fidelity Investments	BROKERAGELINK OPTION	**	4,150
				108,727,700
*	Participant loans	4.25% to 10.50%, maturities through July 2033	-	314,179
				\$ 109,041,879

* Represents party-in-interest to the Plan.

** Column (d) has been omitted as the Plan is 100% participant directed.

RITHUM 401K PLAN
Supplemental Schedule--Schedule H, Line 4a Schedule of Delinquent Participant Contributions
EIN #14-1798555 Plan #002
December 31, 2024

Participant Contributions Transferred Late to Plan Check here if Late Participant Loan Repayments are Included	Total that Constitute Non-Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 1,459 *	\$ 1,459	\$ -	\$ -	\$ -

* The amount relates to 2024 participant contributions

RITHUM 401(K) PLAN

**Financial Statements and
Independent Auditor's Report**

December 31, 2024 and 2023

RITHUM 401(K) PLAN

December 31, 2024 and 2023

Financial Statements

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of
Rithum 401(k) Plan

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

We have performed audits of the financial statements of Rithum 401(k) 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 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 year ended December 31, 2024, stating that the certified investment information, as described in Note D 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 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 audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 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 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 Schedules Required by ERISA

The supplemental schedules, as listed in the accompanying index, as of December 31, 2024 are 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 schedules, 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 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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- 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, 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 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).

Wojeski & Company, CPAs, P.C.

Albany, New York
October 15, 2025

RITHUM 401K PLAN
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

	December 31, 2024	December 31, 2023
ASSETS:		
Investments, at fair value	\$ 108,727,700	\$ 55,149,519
Receivables:		
Employer contributions	231,781	-
Notes receivable from participants	314,179	150,034
	<u>545,960</u>	<u>150,034</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 109,273,660</u>	<u>\$ 55,299,553</u>

See accompanying notes to financial statements.

RITHUM 401K PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

	December 31, 2024
ADDITIONS:	
Additions to net assets attributed to:	
Investment income:	
Net depreciation in fair value of investments	\$ 12,643,498
Interest and dividends	2,959,966
	<u>15,603,464</u>
Interest income on notes receivable from participants	<u>24,493</u>
Contributions:	
Participants'	6,063,747
Employer	3,489,538
Rollovers	796,722
	<u>10,350,007</u>
TOTAL ADDITIONS	<u>25,977,964</u>
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits paid to participants	20,015,394
Administrative expenses	87,895
	<u>20,103,289</u>
TOTAL DEDUCTIONS	<u>20,103,289</u>
NET CHANGE	5,874,675
TRANSFER FROM CHANNELADVISOR CORPORATION 401(K) PROFIT SHARING PLAN	48,099,432
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>55,299,553</u>
END OF YEAR	<u>\$ 109,273,660</u>

See accompanying notes to financial statements.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE A--DESCRIPTION OF THE PLAN

The Rithum 401(k) Plan (the "Plan")(formerly known as the CommerceHub 401(k) Plan) was formed on July 15, 2016.

Plan assets are currently held by Fidelity Management Trust Company, a Trustee of the Plan. Plan Trustees are responsible for oversight of the Plan and for determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

The following description of the Plan provides only general information. Participants should refer to the Plan document and adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, covering all eligible employees of Rithum Corporation (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective January 1, 2024, the Plan was amended to approve the merger of the ChannelAdvisor Corporation 401(k) Profit Sharing Plan into the Plan. The Plan has an administrative committee (the "Plan Administrator") who oversee the governance of the Plan and is responsible for acting in the interest of participants by, among other things, monitoring investment performance, determining the appropriateness of the Plan's investment offerings and controlling expenses of administration.

Contributions

Each year, participants may contribute a percentage of their pretax and/or Roth post tax annual compensation to the Plan, subject to certain limitations as defined by the Plan and the Internal Revenue Code (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 defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company contributes to the plan using a discretionary match. Such contributions are determined by the Company's Board of Directors and are allocated to account balances of eligible employees in the same proportion that each participant's eligible compensation bears to the eligible compensation earned by all participants.

Plan Eligibility

Employees are eligible to participate in the Plan after attaining age 18.

Participant Accounts

Each participant's account is credited with the participant's contribution and the Company's matching contribution and allocations of (a) the Plan's investment earnings (losses), net of investment expenses, and (b) administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are 100% vested immediately in their elective deferral amounts and rollover contributions, plus actual earnings thereon. Vesting in the Company's matching contribution is based on years of continuous service.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE A--DESCRIPTION OF THE PLAN--Continued

Vesting--Continued

A participant is 100% vested in the Company's matching contribution upon: (1) disability; (2) death; (3) normal retirement at age 65; or (4) termination of the Plan. If a participant's employment with the Company is terminated before age 65 for any reason other than disability or death, the participant shall be entitled to an amount equal to the "vested percentage" of his or her account balance. A participant shall have a vested and nonforfeitable interest in the employer's matching contribution portion of his or her account balance determined by the number of years of credited service as follows:

<u>Years of Credited Service</u>	<u>Vested %</u>
Less than 1	0%
1	50%
2	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested account balance. Notes receivable from participants are collateralized by the balance in the participant's account and bear interest at a rate commensurate with the local prevailing rates, which ranged from 4.25% to 10.50%, as determined by the Plan Administrator. Principal and interest are repaid ratably through regular payroll deductions.

Payment of Benefits

On termination of service, a participant may: elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account; elect to receive distributions in installment payments if an account balance exceeds \$1,000; elect to be paid over a period not greater than the joint life expectancy of the participant and their designation beneficiary; or elect to rollover funds into an IRA or other retirement account. If the participant does not elect a distribution upon termination and their vested account balance is between \$1,000 and \$5,000, the balance will be directed into an IRA or annuity.

Forfeited Accounts

When certain terminations of participation in the Plan occur, the non-vested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures will be used to reduce employer contributions and for administrative expenses of the Plan. As of December 31, 2024 and 2023, the Plan had unallocated forfeitures of \$76,883 and \$38,424, respectively, included in the statements of net assets available for benefits caption "Investments, at fair value." During the year ended December 31, 2024, the Plan used \$586,161 of forfeited non-vested accounts to reduce employer contributions.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reflected in the accompanying statement of net assets available for benefits at fair value.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which includes realized gains or losses (computed using an average cost) and the unrealized appreciation (depreciation) on those investments.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus any accrued, but unpaid interest. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain Plan fees are paid from Plan assets and other administrative expenses of the Plan are paid directly by the Company. Fees relating to specific participant transactions, including a flat annual fee for expenses, are charged directly to the participant's account. In addition, participant level investment advisory fees are charged directly to the participants account quarterly. Management fees charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees are reflected as a reduction of investment return.

Total fees paid by participants for investment advisory services totaled \$32,057 for the year ended December 31, 2024.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE C--FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Financial Accounting Standards Board ("FASB") guidance defines fair value and establishes a framework for measuring fair value and related disclosure requirements. The FASB defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 - 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 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Level 1 Fair Value Measurements

The fair value of investments held in mutual funds and money market funds are based on the quoted net asset values of the investments held by the Plan at year-end. The brokeragelink accounts represents a separate brokerage account that offers a wide range of investment opportunities including mutual funds and common stocks listed on major U.S. exchanges. The fair value of common stocks is based on the closing price per the primary stock exchange on which they are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE C--FAIR VALUE MEASUREMENTS--Continued

The following table sets forth, the Plan's investments at fair value (all investments are Level 1) as of:

	December 31, 2024	December 31, 2023
	<u>Fair Value</u>	<u>Fair Value</u>
Money market fund	\$ 1,916,747	\$ 1,662,497
Mutual Funds	105,753,350	52,880,783
Brokeragelink accounts	<u>1,057,603</u>	<u>606,239</u>
	<u>\$ 108,727,700</u>	<u>\$ 55,149,519</u>

NOTE D--INVESTMENTS

Certain information related to investments disclosed in the financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2024 and 2023, and net depreciation in fair value, dividends and interest for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company.

NOTE E--RELATED PARTY TRANSACTIONS

The Plan invests in shares of mutual funds managed by Fidelity. Fidelity Management Trust Company is the Trustee and custodian of the Plan and Fidelity Investment Institutional Operations Company is the record keeper of the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from prohibited transaction rules.

NOTE F--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 will become 100% vested in the Company's matching contributions.

NOTE G--TAX STATUS

The Internal Revenue Service ("IRS") has issued an opinion letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since the date of the opinion letter, the Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE G--TAX STATUS--Continued

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has any uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service or the U.S. Department of Labor. The Plan is subject to routine audits by federal taxing authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2021.

NOTE H--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.

NOTE I--SUBSEQUENT EVENTS

In accordance with U.S. GAAP, the Plan has evaluated for subsequent events between the statement of net assets available for benefits date of December 31, 2024, and October 15, 2025, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

RITHUM 401K PLAN
Supplemental Schedule--Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN #14-1798555 Plan #002
December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	Fidelity Investments	FID 500 INDEX	**	\$ 23,756,326
*	Fidelity Investments	FID FDM IDX 2050 IPR	**	14,340,214
	JP Morgan	JPM LG CAP GROWTH R6	**	8,407,215
*	Fidelity Investments	FID FDM IDX 2040 IPR	**	8,103,928
*	Fidelity Investments	FID FDM IDX 2055 IPR	**	5,551,218
*	Fidelity Investments	FID FDM IDX 2030 IPR	**	4,844,542
	Dodge & Cox	DODGE & COX STOCK X	**	4,614,203
*	Fidelity Investments	FID FDM IDX 2060 IPR	**	4,214,987
*	Fidelity Investments	FID FDM IDX 2035 IPR	**	4,097,883
*	Fidelity Investments	FID TOTAL INTL IDX	**	3,895,772
	Fidelity Investments	FID EXTD MKT IDX	**	3,683,295
	Baron	BARON GROWTH INST	**	2,463,421
	Vanguard	VANG TREASURY MM	**	1,916,747
	American Funds	AF EUROPAC GROWTH R6	**	1,907,771
	Morning Star	VICTORY S SM CO OP I	**	1,699,696
*	Fidelity Investments	FID FDM IDX 2020 IPR	**	1,131,199
	PIMCO	PIM HIGH YIELD INST	**	884,640
	Vanguard	VANG INFL PROT ADM	**	554,918
*	Fidelity Investments	FID FDM IDX 2065 IPR	**	553,704
*	Fidelity Investments	FID FDM IDX 2025 IPR	**	537,534
*	Fidelity Investments	BROKERAGELINK UNIT	**	510,774
	Morning Star	PARNASSUS CORE EQ IS	**	283,900
*	Fidelity Investments	BROKERAGELINK EXTERNAL FUND	**	233,758
*	Fidelity Investments	BROKERAGELINK FIDELITY FUND	**	185,199
	Cohen & Steers	C&S GLB REALTY I	**	160,275
	Vanguard	VG TL INTL BD IDX AD	**	107,857
*	Fidelity Investments	BROKERAGELINK COMMON STOCK	**	94,908
*	Fidelity Investments	FID FDM IDX 2010 IPR	**	77,465
*	Fidelity Investments	FID ST BOND IDX	**	68,964
*	Fidelity Investments	FID FDM IDX 2015 IPR	**	57,447
*	Fidelity Investments	FID FDM IDX INC IPR	**	43,180
*	Fidelity Investments	BROKERAGELINK CASH	**	28,815
*	Fidelity Investments	BROKERAGELINK OPTION	**	4,150
				108,727,700
*	Participant loans	4.25% to 10.50%, maturities through July 2033	-	314,179
				\$ 109,041,879

* Represents party-in-interest to the Plan.

** Column (d) has been omitted as the Plan is 100% participant directed.

RITHUM 401K PLAN
Supplemental Schedule--Schedule H, Line 4a Schedule of Delinquent Participant Contributions
EIN #14-1798555 Plan #002
December 31, 2024

Participant Contributions Transferred Late to Plan Check here if Late Participant Loan Repayments are Included	Total that Constitute Non-Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 1,459 *	\$ 1,459	\$ -	\$ -	\$ -

* The amount relates to 2024 participant contributions

RITHUM 401(K) PLAN

**Financial Statements and
Independent Auditor's Report**

December 31, 2024 and 2023

RITHUM 401(K) PLAN

December 31, 2024 and 2023

Financial Statements

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of
Rithum 401(k) Plan

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

We have performed audits of the financial statements of Rithum 401(k) 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 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 year ended December 31, 2024, stating that the certified investment information, as described in Note D 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 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 audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 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 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 Schedules Required by ERISA

The supplemental schedules, as listed in the accompanying index, as of December 31, 2024 are 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 schedules, 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 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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- 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, 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 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).

Wojeski & Company, CPAs, P.C.

Albany, New York
October 15, 2025

RITHUM 401K PLAN
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

	December 31, 2024	December 31, 2023
ASSETS:		
Investments, at fair value	\$ 108,727,700	\$ 55,149,519
Receivables:		
Employer contributions	231,781	-
Notes receivable from participants	314,179	150,034
	<u>545,960</u>	<u>150,034</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 109,273,660</u>	<u>\$ 55,299,553</u>

See accompanying notes to financial statements.

RITHUM 401K PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

	December 31, 2024
ADDITIONS:	
Additions to net assets attributed to:	
Investment income:	
Net depreciation in fair value of investments	\$ 12,643,498
Interest and dividends	2,959,966
	<u>15,603,464</u>
Interest income on notes receivable from participants	<u>24,493</u>
Contributions:	
Participants'	6,063,747
Employer	3,489,538
Rollovers	796,722
	<u>10,350,007</u>
TOTAL ADDITIONS	<u>25,977,964</u>
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits paid to participants	20,015,394
Administrative expenses	87,895
	<u>20,103,289</u>
TOTAL DEDUCTIONS	<u>20,103,289</u>
NET CHANGE	5,874,675
TRANSFER FROM CHANNELADVISOR CORPORATION 401(K) PROFIT SHARING PLAN	48,099,432
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>55,299,553</u>
END OF YEAR	<u>\$ 109,273,660</u>

See accompanying notes to financial statements.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE A--DESCRIPTION OF THE PLAN

The Rithum 401(k) Plan (the "Plan")(formerly known as the CommerceHub 401(k) Plan) was formed on July 15, 2016.

Plan assets are currently held by Fidelity Management Trust Company, a Trustee of the Plan. Plan Trustees are responsible for oversight of the Plan and for determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

The following description of the Plan provides only general information. Participants should refer to the Plan document and adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, covering all eligible employees of Rithum Corporation (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective January 1, 2024, the Plan was amended to approve the merger of the ChannelAdvisor Corporation 401(k) Profit Sharing Plan into the Plan. The Plan has an administrative committee (the "Plan Administrator") who oversee the governance of the Plan and is responsible for acting in the interest of participants by, among other things, monitoring investment performance, determining the appropriateness of the Plan's investment offerings and controlling expenses of administration.

Contributions

Each year, participants may contribute a percentage of their pretax and/or Roth post tax annual compensation to the Plan, subject to certain limitations as defined by the Plan and the Internal Revenue Code (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 defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company contributes to the plan using a discretionary match. Such contributions are determined by the Company's Board of Directors and are allocated to account balances of eligible employees in the same proportion that each participant's eligible compensation bears to the eligible compensation earned by all participants.

Plan Eligibility

Employees are eligible to participate in the Plan after attaining age 18.

Participant Accounts

Each participant's account is credited with the participant's contribution and the Company's matching contribution and allocations of (a) the Plan's investment earnings (losses), net of investment expenses, and (b) administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are 100% vested immediately in their elective deferral amounts and rollover contributions, plus actual earnings thereon. Vesting in the Company's matching contribution is based on years of continuous service.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE A--DESCRIPTION OF THE PLAN--Continued

Vesting--Continued

A participant is 100% vested in the Company's matching contribution upon: (1) disability; (2) death; (3) normal retirement at age 65; or (4) termination of the Plan. If a participant's employment with the Company is terminated before age 65 for any reason other than disability or death, the participant shall be entitled to an amount equal to the "vested percentage" of his or her account balance. A participant shall have a vested and nonforfeitable interest in the employer's matching contribution portion of his or her account balance determined by the number of years of credited service as follows:

<u>Years of Credited Service</u>	<u>Vested %</u>
Less than 1	0%
1	50%
2	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested account balance. Notes receivable from participants are collateralized by the balance in the participant's account and bear interest at a rate commensurate with the local prevailing rates, which ranged from 4.25% to 10.50%, as determined by the Plan Administrator. Principal and interest are repaid ratably through regular payroll deductions.

Payment of Benefits

On termination of service, a participant may: elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account; elect to receive distributions in installment payments if an account balance exceeds \$1,000; elect to be paid over a period not greater than the joint life expectancy of the participant and their designation beneficiary; or elect to rollover funds into an IRA or other retirement account. If the participant does not elect a distribution upon termination and their vested account balance is between \$1,000 and \$5,000, the balance will be directed into an IRA or annuity.

Forfeited Accounts

When certain terminations of participation in the Plan occur, the non-vested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures will be used to reduce employer contributions and for administrative expenses of the Plan. As of December 31, 2024 and 2023, the Plan had unallocated forfeitures of \$76,883 and \$38,424, respectively, included in the statements of net assets available for benefits caption "Investments, at fair value." During the year ended December 31, 2024, the Plan used \$586,161 of forfeited non-vested accounts to reduce employer contributions.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reflected in the accompanying statement of net assets available for benefits at fair value.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which includes realized gains or losses (computed using an average cost) and the unrealized appreciation (depreciation) on those investments.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus any accrued, but unpaid interest. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain Plan fees are paid from Plan assets and other administrative expenses of the Plan are paid directly by the Company. Fees relating to specific participant transactions, including a flat annual fee for expenses, are charged directly to the participant's account. In addition, participant level investment advisory fees are charged directly to the participants account quarterly. Management fees charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees are reflected as a reduction of investment return.

Total fees paid by participants for investment advisory services totaled \$32,057 for the year ended December 31, 2024.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE C--FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Financial Accounting Standards Board ("FASB") guidance defines fair value and establishes a framework for measuring fair value and related disclosure requirements. The FASB defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 - 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 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Level 1 Fair Value Measurements

The fair value of investments held in mutual funds and money market funds are based on the quoted net asset values of the investments held by the Plan at year-end. The brokeragelink accounts represents a separate brokerage account that offers a wide range of investment opportunities including mutual funds and common stocks listed on major U.S. exchanges. The fair value of common stocks is based on the closing price per the primary stock exchange on which they are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE C--FAIR VALUE MEASUREMENTS--Continued

The following table sets forth, the Plan's investments at fair value (all investments are Level 1) as of:

	December 31, 2024	December 31, 2023
	<u>Fair Value</u>	<u>Fair Value</u>
Money market fund	\$ 1,916,747	\$ 1,662,497
Mutual Funds	105,753,350	52,880,783
Brokeragelink accounts	<u>1,057,603</u>	<u>606,239</u>
	<u>\$ 108,727,700</u>	<u>\$ 55,149,519</u>

NOTE D--INVESTMENTS

Certain information related to investments disclosed in the financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2024 and 2023, and net depreciation in fair value, dividends and interest for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company.

NOTE E--RELATED PARTY TRANSACTIONS

The Plan invests in shares of mutual funds managed by Fidelity. Fidelity Management Trust Company is the Trustee and custodian of the Plan and Fidelity Investment Institutional Operations Company is the record keeper of the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from prohibited transaction rules.

NOTE F--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 will become 100% vested in the Company's matching contributions.

NOTE G--TAX STATUS

The Internal Revenue Service ("IRS") has issued an opinion letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since the date of the opinion letter, the Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Rithum 401(K) PLAN
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE G--TAX STATUS--Continued

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has any uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service or the U.S. Department of Labor. The Plan is subject to routine audits by federal taxing authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2021.

NOTE H--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.

NOTE I--SUBSEQUENT EVENTS

In accordance with U.S. GAAP, the Plan has evaluated for subsequent events between the statement of net assets available for benefits date of December 31, 2024, and October 15, 2025, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

RITHUM 401K PLAN
Supplemental Schedule--Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN #14-1798555 Plan #002
December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	Fidelity Investments	FID 500 INDEX	**	\$ 23,756,326
*	Fidelity Investments	FID FDM IDX 2050 IPR	**	14,340,214
	JP Morgan	JPM LG CAP GROWTH R6	**	8,407,215
*	Fidelity Investments	FID FDM IDX 2040 IPR	**	8,103,928
*	Fidelity Investments	FID FDM IDX 2055 IPR	**	5,551,218
*	Fidelity Investments	FID FDM IDX 2030 IPR	**	4,844,542
	Dodge & Cox	DODGE & COX STOCK X	**	4,614,203
*	Fidelity Investments	FID FDM IDX 2060 IPR	**	4,214,987
*	Fidelity Investments	FID FDM IDX 2035 IPR	**	4,097,883
*	Fidelity Investments	FID TOTAL INTL IDX	**	3,895,772
	Fidelity Investments	FID EXTD MKT IDX	**	3,683,295
	Baron	BARON GROWTH INST	**	2,463,421
	Vanguard	VANG TREASURY MM	**	1,916,747
	American Funds	AF EUROPAC GROWTH R6	**	1,907,771
	Morning Star	VICTORY S SM CO OP I	**	1,699,696
*	Fidelity Investments	FID FDM IDX 2020 IPR	**	1,131,199
	PIMCO	PIM HIGH YIELD INST	**	884,640
	Vanguard	VANG INFL PROT ADM	**	554,918
*	Fidelity Investments	FID FDM IDX 2065 IPR	**	553,704
*	Fidelity Investments	FID FDM IDX 2025 IPR	**	537,534
*	Fidelity Investments	BROKERAGELINK UNIT	**	510,774
	Morning Star	PARNASSUS CORE EQ IS	**	283,900
*	Fidelity Investments	BROKERAGELINK EXTERNAL FUND	**	233,758
*	Fidelity Investments	BROKERAGELINK FIDELITY FUND	**	185,199
	Cohen & Steers	C&S GLB REALTY I	**	160,275
	Vanguard	VG TL INTL BD IDX AD	**	107,857
*	Fidelity Investments	BROKERAGELINK COMMON STOCK	**	94,908
*	Fidelity Investments	FID FDM IDX 2010 IPR	**	77,465
*	Fidelity Investments	FID ST BOND IDX	**	68,964
*	Fidelity Investments	FID FDM IDX 2015 IPR	**	57,447
*	Fidelity Investments	FID FDM IDX INC IPR	**	43,180
*	Fidelity Investments	BROKERAGELINK CASH	**	28,815
*	Fidelity Investments	BROKERAGELINK OPTION	**	4,150
				108,727,700
*	Participant loans	4.25% to 10.50%, maturities through July 2033	-	314,179
				\$ 109,041,879

* Represents party-in-interest to the Plan.

** Column (d) has been omitted as the Plan is 100% participant directed.

RITHUM 401K PLAN
Supplemental Schedule--Schedule H, Line 4a Schedule of Delinquent Participant Contributions
EIN #14-1798555 Plan #002
December 31, 2024

Participant Contributions Transferred Late to Plan Check here if Late Participant Loan Repayments are Included	Total that Constitute Non-Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 1,459 *	\$ 1,459	\$ -	\$ -	\$ -

* The amount relates to 2024 participant contributions