

|                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2024</div> <div>This Form is Open to Public Inspection</div> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div><input checked="" type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                                                                                                                                                                                                                                                                                                                                                                                       |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                                                                                                                                                         |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                  |
| 1a      | Name of plan<br>WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN                                                                                                                                                                                                                                                       |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                                                                                                                                                      |
| 1c      | Effective date of plan<br>04/01/1980                                                                                                                                                                                                                                                                                    |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>WOLF & COMPANY, P.C.<br><br>255 STATE STREET<br>BOSTON, MA 02109 |
| 2b      | Employer Identification Number (EIN)<br>04-2689883                                                                                                                                                                                                                                                                      |
| 2c      | Plan Sponsor's telephone number<br>617-428-5441                                                                                                                                                                                                                                                                         |
| 2d      | Business code (see instructions)<br>541211                                                                                                                                                                                                                                                                              |

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. | 06/26/2026 | DAN MORRILL                                                  |
|           | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN HERE | Filed with authorized/valid electronic signature. | 06/26/2026 | DAN MORRILL                                                  |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                   |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                  |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>5</b> 443                                                                                                                                                                                                                                       |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div><br><b>6a(1)</b> 178<br><b>6a(2)</b> 169<br><b>6b</b> 43<br><b>6c</b> 92<br><b>6d</b> 304<br><b>6e</b> 13<br><b>6f</b> 317<br><b>6g(1)</b><br><b>6g(2)</b><br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>7</b>                                                                                                                                                                                                                                           |

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

1A

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                   |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2024</div> <div>This Form is Open to Public Inspection</div> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                                                                    |                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025                                         |                                                                                                                                                  |
| ▶ Round off amounts to nearest dollar.                                                                                             |                                                                                                                                                  |
| ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.            |                                                                                                                                                  |
| A Name of plan<br>WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN                                                                | B Three-digit plan number (PN) ▶ 001                                                                                                             |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>WOLF & COMPANY, P.C.                                          | D Employer Identification Number (EIN)<br>04-2689883                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|        |                                                                                                                                                                                                  |                            |                           |                          |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I | Basic Information                                                                                                                                                                                |                            |                           |                          |
| 1      | Enter the valuation date: Month 10 Day 01 Year 2024                                                                                                                                              |                            |                           |                          |
| 2      | Assets:                                                                                                                                                                                          |                            |                           |                          |
| a      | Market value                                                                                                                                                                                     | 2a                         | 63345062                  |                          |
| b      | Actuarial value                                                                                                                                                                                  | 2b                         | 58030453                  |                          |
| 3      | Funding target/participant count breakdown                                                                                                                                                       | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a      | For retired participants and beneficiaries receiving payment                                                                                                                                     | 54                         | 21871624                  | 21871624                 |
| b      | For terminated vested participants                                                                                                                                                               | 215                        | 12588365                  | 12588365                 |
| c      | For active participants                                                                                                                                                                          | 178                        | 20747089                  | 20747089                 |
| d      | Total                                                                                                                                                                                            | 447                        | 55207078                  | 55207078                 |
| 4      | If the plan is in at-risk status, check the box and complete lines (a) and (b). <input type="checkbox"/>                                                                                         |                            |                           |                          |
| a      | Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | 4a                         |                           |                          |
| b      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | 4b                         |                           |                          |
| 5      | Effective interest rate                                                                                                                                                                          | 5                          | 5.46 %                    |                          |
| 6      | Target normal cost                                                                                                                                                                               |                            |                           |                          |
| a      | Present value of current plan year accruals                                                                                                                                                      | 6a                         | 1764872                   |                          |
| b      | Expected plan-related expenses                                                                                                                                                                   | 6b                         | 0                         |                          |
| c      | Target normal cost                                                                                                                                                                               | 6c                         | 1764872                   |                          |

**Statement by Enrolled Actuary**  
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                          |                                                                                                                                                                                                                                                                            |                                                                                                                                                                              |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>SIGN<br/>HERE</div> | <div>Signature of actuary</div> <div>JEFFREY C. LITER, E.A., M.A.A.A.</div> <div>Type or print name of actuary</div> <div>THE ANGELL PENSION GROUP, INC.</div> <div>Firm name</div> <div>88 BOYD AVENUE<br/>EAST PROVIDENCE, RI 02914</div> <div>Address of the firm</div> | <div>05/14/2026</div> <div>Date</div> <div>26-06544</div> <div>Most recent enrollment number</div> <div>401-438-9250</div> <div>Telephone number (including area code)</div> |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 8420984                |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 8420984                |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>19.03</u> % .....                                                                                | 0                     | 1602513                |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 132416                 |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43</u> % ..... |                       | 7190                   |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 139606                 |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 139606                 |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 10163103               |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 86.70 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 105.11 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 93.26 %  |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 01/13/2025               | 306683                            | 0                               |                          |                                   |                                 |
| 04/10/2025               | 306683                            | 0                               |                          |                                   |                                 |
| 07/14/2025               | 306683                            | 0                               |                          |                                   |                                 |
| 09/15/2025               | 306683                            | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ►</b>          |                                   |                                 | <b>18(b)</b>             | 1226732                           | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |         |
|-------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                    | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 1185996 |

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

|               |                                                                            |
|---------------|----------------------------------------------------------------------------|
| <b>Part V</b> | <b>Assumptions Used to Determine Funding Target and Target Normal Cost</b> |
|---------------|----------------------------------------------------------------------------|

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.05 % | 2nd segment:<br>5.31 % | 3rd segment:<br>5.59 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                        |                        | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

|                |                            |
|----------------|----------------------------|
| <b>Part VI</b> | <b>Miscellaneous Items</b> |
|----------------|----------------------------|

|                                                                                                                                                                       |           |                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....                                      |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Demographic and benefit information                                                                                                                         |           |                                                                     |
| <b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            |           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...                      |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                   | <b>27</b> |                                                                     |

|                 |                                                                                |
|-----------------|--------------------------------------------------------------------------------|
| <b>Part VII</b> | <b>Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b> |
|-----------------|--------------------------------------------------------------------------------|

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....                                    | <b>30</b> | 0 |

|                  |                                                       |
|------------------|-------------------------------------------------------|
| <b>Part VIII</b> | <b>Minimum Required Contribution For Current Year</b> |
|------------------|-------------------------------------------------------|

|                                                                                                                                                                                      |                   |                     |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                   |                     |               |
| <b>a</b> Target normal cost (line 6c) .....                                                                                                                                          |                   | <b>31a</b>          | 1764872       |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                   | <b>31b</b>          | 0             |
| <b>32</b> Amortization installments:                                                                                                                                                 |                   | Outstanding Balance | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                |                   | 7339728             | 684255        |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                   | 0                   | 0             |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                   | <b>33</b>           |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....                                                          |                   | <b>34</b>           | 2449127       |
|                                                                                                                                                                                      | Carryover balance | Prefunding balance  | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                 | 1263131             | 1263131       |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  |                   | <b>36</b>           | 1185996       |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  |                   | <b>37</b>           | 1185996       |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                   |                     |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                                                                                             |                   | <b>38a</b>          | 0             |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                   | <b>38b</b>          | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                   | <b>39</b>           | 0             |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                   | <b>40</b>           | 0             |

|                |                                                                                             |
|----------------|---------------------------------------------------------------------------------------------|
| <b>Part IX</b> | <b>Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b> |
|----------------|---------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2024                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025 |                                                      |     |
| A Name of plan<br>WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN                        | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>WOLF & COMPANY, P.C.             | D Employer Identification Number (EIN)<br>04-2689883 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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 |
|------------------------------------------------------------------------------------------------------------|

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

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

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

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

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

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

BNY MELLON

04-1107280

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 21 27 50               | NONE                                                                                              | 208321                                                                 | 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)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>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"/>                                     |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| <div>SCHEDULE H</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Financial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                      |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   | 2024                                   |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   | This Form is Open to Public Inspection |

For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025

|                                                                                |                                                      |
|--------------------------------------------------------------------------------|------------------------------------------------------|
| A Name of plan<br>WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN            | B Three-digit plan number (PN) ▶ 001                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>WOLF & COMPANY, P.C. | D Employer Identification Number (EIN)<br>04-2689883 |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>                  | 105000                | 0               |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>                  |                       |                 |
| <b>(3)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(3)</b>                  | 319334                | 308905          |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>                  | 705282                | 805701          |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  | 8650004               | 7733459         |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |                       |                 |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               | 19859848              | 17870020        |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b>               | 1031157               | 0               |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  | 3389675               | 5935141         |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>                  |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(13)</b>                 | 29285042              | 25762527        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 |                       |                 |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>                 |                       |                 |

|                                                                          |              |                       |                 |
|--------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                                  |              | (a) Beginning of Year | (b) End of Year |
| (1) Employer securities.....                                             | <b>1d(1)</b> |                       |                 |
| (2) Employer real property.....                                          | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation.....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e).....      | <b>1f</b>    | 63345342              | 58415753        |
| <b>Liabilities</b>                                                       |              |                       |                 |
| <b>g</b> Benefit claims payable.....                                     | <b>1g</b>    |                       |                 |
| <b>h</b> Operating payables.....                                         | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness.....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities.....                                          | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j)..... | <b>1k</b>    | 0                     | 0               |
| <b>Net Assets</b>                                                        |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f).....                 | <b>1l</b>    | 63345342              | 58415753        |

**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.

|                                                                                              |                 |            |           |
|----------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>Income</b>                                                                                |                 | (a) Amount | (b) Total |
| <b>a Contributions:</b>                                                                      |                 |            |           |
| (1) Received or receivable in cash from: (A) Employers.....                                  | <b>2a(1)(A)</b> | 1226732    |           |
| (B) Participants.....                                                                        | <b>2a(1)(B)</b> |            |           |
| (C) Others (including rollovers).....                                                        | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions.....                                                               | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , (B), (C), and line <b>2a(2)</b> .....   | <b>2a(3)</b>    |            | 1226732   |
| <b>b Earnings on investments:</b>                                                            |                 |            |           |
| (1) Interest:                                                                                |                 |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | <b>2b(1)(A)</b> | 47399      |           |
| (B) U.S. Government securities.....                                                          | <b>2b(1)(B)</b> | 325421     |           |
| (C) Corporate debt instruments.....                                                          | <b>2b(1)(C)</b> | 912864     |           |
| (D) Loans (other than to participants).....                                                  | <b>2b(1)(D)</b> |            |           |
| (E) Participant loans.....                                                                   | <b>2b(1)(E)</b> |            |           |
| (F) Other.....                                                                               | <b>2b(1)(F)</b> | 126334     |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through (F).....                               | <b>2b(1)(G)</b> |            | 1412018   |
| (2) Dividends: (A) Preferred stock.....                                                      | <b>2b(2)(A)</b> |            |           |
| (B) Common stock.....                                                                        | <b>2b(2)(B)</b> | 727        |           |
| (C) Registered investment company shares (e.g. mutual funds).....                            | <b>2b(2)(C)</b> | 497002     |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , (B), and (C).....                           | <b>2b(2)(D)</b> |            | 497729    |
| (3) Rents.....                                                                               | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....                           | <b>2b(4)(A)</b> | 24879411   |           |
| (B) Aggregate carrying amount (see instructions).....                                        | <b>2b(4)(B)</b> | 25094550   |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....            | <b>2b(4)(C)</b> |            | -215139   |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....                   | <b>2b(5)(A)</b> |            |           |
| (B) Other.....                                                                               | <b>2b(5)(B)</b> | -959416    |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and (B).....       | <b>2b(5)(C)</b> |            |           |

|                                                                                                 |               | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            | 2632327   |
| <b>c</b> Other income .....                                                                     | <b>2c</b>     |            | 0         |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | <b>2d</b>     |            | 4594251   |

**Expenses**

|                                                                                             |               |         |         |
|---------------------------------------------------------------------------------------------|---------------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                  |               |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....             | <b>2e(1)</b>  | 9315519 |         |
| (2) To insurance carriers for the provision of benefits .....                               | <b>2e(2)</b>  |         |         |
| (3) Other .....                                                                             | <b>2e(3)</b>  |         |         |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                 | <b>2e(4)</b>  |         | 9315519 |
| <b>f</b> Corrective distributions (see instructions) .....                                  | <b>2f</b>     |         |         |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | <b>2g</b>     |         |         |
| <b>h</b> Interest expense .....                                                             | <b>2h</b>     |         |         |
| <b>i</b> Administrative expenses:                                                           |               |         |         |
| (1) Salaries and allowances .....                                                           | <b>2i(1)</b>  |         |         |
| (2) Contract administrator fees .....                                                       | <b>2i(2)</b>  |         |         |
| (3) Recordkeeping fees .....                                                                | <b>2i(3)</b>  |         |         |
| (4) IQPA audit fees .....                                                                   | <b>2i(4)</b>  |         |         |
| (5) Investment advisory and investment management fees .....                                | <b>2i(5)</b>  |         |         |
| (6) Bank or trust company trustee/custodial fees .....                                      | <b>2i(6)</b>  | 208321  |         |
| (7) Actuarial fees .....                                                                    | <b>2i(7)</b>  |         |         |
| (8) Legal fees .....                                                                        | <b>2i(8)</b>  |         |         |
| (9) Valuation/appraisal fees .....                                                          | <b>2i(9)</b>  |         |         |
| (10) Other trustee fees and expenses .....                                                  | <b>2i(10)</b> |         |         |
| (11) Other expenses .....                                                                   | <b>2i(11)</b> |         |         |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....        | <b>2i(12)</b> |         | 208321  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | <b>2j</b>     |         | 9523840 |

**Net Income and Reconciliation**

|                                                                               |              |  |          |
|-------------------------------------------------------------------------------|--------------|--|----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | -4929589 |
| <b>l</b> Transfers of assets:                                                 |              |  |          |
| (1) To this plan .....                                                        | <b>2l(1)</b> |  |          |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |          |

**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: **SANSIVERI, KIMBALL & CO., LLP**

(2) EIN: **05-0255779**

**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  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|---------|
| <b>a</b> 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"/> |         |
| <b>b</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 checked="" type="checkbox"/> |         |
| <b>c</b> 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 checked="" type="checkbox"/> |         |
| <b>d</b> 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 checked="" type="checkbox"/> |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | <input checked="" type="checkbox"/> |                                     | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |                                     | <input checked="" type="checkbox"/> |         |
| <b>g</b> 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 checked="" type="checkbox"/> |         |
| <b>h</b> 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 checked="" type="checkbox"/> |         |
| <b>i</b> 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"/> |                                     |         |
| <b>j</b> 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 checked="" type="checkbox"/> |                                     |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |                                     | <input checked="" type="checkbox"/> |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |                                     | <input checked="" type="checkbox"/> |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |                                     | <input checked="" type="checkbox"/> |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                         |                                     |                                     |         |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 565708.

|                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------|-----|
| <div>SCHEDULE R<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>                                                                                                                               |  | <div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> |  | <div>OMB No. 1210-0110</div> <div>2024</div> <div>This Form is Open to Public Inspection.</div> |     |
| For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| A Name of plan<br>WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                  |  | B Three-digit plan number (PN) ▶                                                                | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>WOLF & COMPANY, P.C.                                                                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                  |  | D Employer Identification Number (EIN)<br>04-2689883                                            |     |
| Part I Distributions                                                                                                                                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                  |  | 1                                                                                               | 0   |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br>EIN(s): 04-1107280                                                                                                                      |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 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                                                                                               | 127 |
| 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)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A<br>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 _____<br>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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input checked="" type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                        |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                                               |  |                                                                                                                                                                                                                                                                                                  |  | Schedule R (Form 5500) 2024 v. 240311                                                           |     |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

**a** The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

**14a**

**b** The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14b**

**c** The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14c**

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

**a** The corresponding number for the plan year immediately preceding the current plan year.....

**15a**

**b** The corresponding number for the second preceding plan year.....

**15b**

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

**a** Enter the number of employers who withdrew during the preceding plan year.....

**16a**

**b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

**16b**

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

## **Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:

Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%

High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

## **Part VII IRS Compliance Questions**

- 21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

- 22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_\_/\_\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number\_\_\_\_\_.

**WOLF & COMPANY, P.C.  
DEFINED BENEFIT PENSION PLAN**

FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULES  
FOR THE YEARS ENDED  
SEPTEMBER 30, 2025 AND 2024

INDEPENDENT AUDITORS' REPORT



## INDEPENDENT AUDITORS' REPORT

To the Trustees of Wolf & Company, P.C.  
Defined Benefit Pension Plan:

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

We have performed audits of the accompanying financial statements of the Wolf & Company, P.C. Defined Benefit Pension 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 September 30, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended September 30, 2025 and 2024, stating that the certified investment information, as described in Note 9 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 Auditors' 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 audits.

### **Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held At End of Year) as of September 30, 2025 and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended September 30, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL'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 DOL'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 DOL'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).

*Sansiveri, Kimball + Co., LLP*

Providence, Rhode Island  
June 22, 2026

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
AS OF SEPTEMBER 30, 2025 AND 2024

|                                   | 2025                 | 2024                 |
|-----------------------------------|----------------------|----------------------|
| ASSETS:                           |                      |                      |
| Investments - at fair value       | \$ 58,106,848        | \$ 62,921,008        |
| Receivables:                      |                      |                      |
| Employer                          | -                    | 105,000              |
| Interest and dividends            | 308,905              | 319,334              |
| Total receivables                 | <u>308,905</u>       | <u>424,334</u>       |
| NET ASSETS AVAILABLE FOR BENEFITS | <u>\$ 58,415,753</u> | <u>\$ 63,345,342</u> |

See independent auditors' report and notes to financial statements.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|                                               | 2025          | 2024          |
|-----------------------------------------------|---------------|---------------|
| ADDITIONS:                                    |               |               |
| Additions to net assets attributed to:        |               |               |
| Investment income:                            |               |               |
| Net appreciation in fair value of investments | \$ 1,457,772  | \$ 8,314,814  |
| Interest and dividends                        | 1,909,747     | 1,842,562     |
| Total investment income                       | 3,367,519     | 10,157,376    |
| Employer contributions                        | 1,226,732     | 1,405,000     |
| Total additions                               | 4,594,251     | 11,562,376    |
| DEDUCTIONS:                                   |               |               |
| Deductions from net assets attributed to:     |               |               |
| Benefits paid                                 | 9,315,519     | 1,877,361     |
| Administrative expenses                       | 208,321       | 226,732       |
| Total deductions                              | 9,523,840     | 2,104,093     |
| INCREASE (DECREASE) IN NET ASSETS             | (4,929,589)   | 9,458,283     |
| NET ASSETS AVAILABLE FOR BENEFITS:            |               |               |
| BEGINNING OF THE YEAR                         | 63,345,342    | 53,887,059    |
| END OF THE YEAR                               | \$ 58,415,753 | \$ 63,345,342 |

See independent auditors' report and notes to financial statements.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

**1. DESCRIPTION OF THE PLAN**

The following description of the Wolf & Company, P.C. Defined Benefit Pension Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory defined benefit pension plan that covers eligible full-time employees of Wolf & Company, P.C. (the Company). Part-time employees hired before April 1, 2021 were also eligible to participate in the Plan upon attaining the age of 21 and completing one year of eligible service. This is defined in the plan document as 1,000 hours. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On September 28, 2021, the Company's Executive Committee voted that employees who had not become participants in the Plan as of September 30, 2021, are not eligible to become participants in the Plan after September 30, 2021.

The Plan is administered by the Trustees of the Plan, consisting of one or more persons appointed from time to time by the Company's equity holders.

Contributions by the Company to the Plan are held in a trust account managed by BNY Mellon, N.A. (the Custodian).

Plan Amendment

Effective October 1, 2024, the Plan was amended to incorporate an immediate payment window whereby, eligible participants, whose employment with the Company was terminated on or before May 31, 2024 and who had not commenced distribution of his/her accrued vested benefit as of December 1, 2024, may elect to receive an immediate lump sum payment or an annuity that commences immediately, as defined in the plan amendment. The immediate payment window was open for the period of October 1, 2024 to November 15, 2024.

Pension Benefits

Participants are eligible to retire, under the Plan, on the October 1<sup>st</sup> nearest to the attainment of age 65. The normal retirement benefit is 37.6% of the participants' highest three consecutive year average compensation less 74% of the primary Social Security benefit. The accrued benefit is equal to the normal retirement benefit multiplied by the ratio of years of service to possible years of service to retirement or 20 years, if greater. The Plan also provides for a minimum benefit accrual for certain non-key employees

See independent auditors' report.

# **WOLF & COMPANY, P.C.**

## **DEFINED BENEFIT PENSION PLAN**

### NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2025 AND 2024

---

(during years when the Plan is Top Heavy) which may be as great as 20% of average compensation and a supplemental benefit for certain key employees. Certain participants, who are shareholders of the plan sponsor, are eligible for an additional benefit amount included within the annual accrued retirement benefit as set forth in the plan agreement. The Plan provides benefits for early retirement after the participant has attained the age of 55 and has completed at least eleven years of service; however, at a reduced benefit payment. Participants earn a full vested right to their accrued disability and death benefit once they have completed three years of service. Participants may elect to receive the value of their accumulated Plan benefits in one of five available options:

- *Single Life Annuity with No Certain Period* - the normal monthly benefit is paid to the retiree for their lifetime, with no benefits payable to any beneficiary after their death;
- *Single Life Annuity with 120 Months Certain* - the monthly benefit is reduced to provide benefits for the remainder of the retiree's life, with payments guaranteed for a minimum of ten years. If the retiree dies within ten years after the benefit payments commence, their beneficiary would continue to receive the same benefit for the balance of the minimum ten year period;
- *Joint and Survivor Annuity with No Certain Period* - reduced benefit payments are received by the retiree during their lifetime, with 100%, 66-2/3% or 50%, depending upon the retiree's election, of the benefits to be continued after their death to their elected beneficiary, for the remainder of his or her life. The amount of the reduction will depend upon the age of both the retiree and beneficiary;
- *Joint and Survivor Annuity with 120 Months Certain* - reduced benefit payments are received by the retiree during their lifetime, with 100% of the benefits to be continued after their death to their elected beneficiary, for the remainder of his or her life, with payments guaranteed for a minimum of ten years; and
- *Lump Sum Payment* - in the event the lump-sum value of the retiree's benefit is equal to or less than \$10,000, the retiree may elect to receive the benefit in a single payment.

#### Funding Policy

The Company's funding policy is to make contributions to the Plan in amounts that equal or exceed the minimum funding requirements under ERISA. The Company's contributions to the Plan are based on the advice and calculations of an independent actuary, limited to the maximum amount permitted by law or regulations as a deduction in the Company's Federal income tax return. Participants do not contribute to the funding of the Plan.

Although it has not expressed any intention 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

See independent auditors' report.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

provisions set forth in ERISA. In the event of termination or partial termination of the Plan, the rights of all affected employees as of the date of termination or partial termination, to the extent funded as of such date, shall then become nonforfeitable, with certain exceptions. If termination or partial termination of the Plan occurs, the benefit payments otherwise payable under the Plan shall be subject to suspension until such time as the proper authority under ERISA approves the carrying out of the allocation procedures as set forth in the Plan document.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by its investment advisors and the Custodian. If quoted market prices are not available, the fair value is determined using net asset value as a practical expedient. See Note 5 for a discussion of fair value measurements.

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan and that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

See independent auditors' report.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

The Plan uses an actuary to determine the actuarial present value of accumulated Plan benefits. A change in actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated Plan benefits reported in the accompanying financial statements. See Note 4 for a discussion of assumptions used by the actuary to determine the actuarial present value of accumulated Plan benefits.

Subsequent Events

Management has evaluated subsequent events through June 22, 2026, which is the date the financial statements were available to be issued.

**3. PLAN TERMINATION**

In the event that the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is also limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC), a U.S. Government agency, up to the applicable limitations (discussed below).
3. All other vested benefits; i.e. vested benefits not insured by the PBGC.
4. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC

See independent auditors' report.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

**4. ACCUMULATED PLAN BENEFITS**

Accumulated Plan benefits are those future periodic payments, including lump sum distributions, that are attributable, under the Plan's provisions, to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated Plan benefits for active employees are based on their years of benefit service and a benefit level in effect at the date of retirement. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to the service employees have rendered through the valuation date.

The actuarial present value of accumulated Plan benefits is determined by an independent actuary, The Angell Pension Group, Inc., and is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of October 1, 2024 were (a) life expectancy of participants using the Pri-2012 Mortality Table with Scale MP-2021, (b) retirement age assumptions (the assumed retirement age was 65), (c) effective discount rate of 6%, and (d) various rates of withdrawal as outlined in the actuarial valuation report. It is the policy of the Plan to amortize past service costs over 15 years. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of October 1, 2024.

See independent auditors' report.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

The following represents the actuarial present value of accumulated Plan benefits as of October 1, 2024:

|                                                            |                             |
|------------------------------------------------------------|-----------------------------|
| Actuarial present value of accumulated Plan benefits:      |                             |
| Vested benefits:                                           |                             |
| Participants currently receiving payments                  | \$ 20,894,031               |
| Other vested participants                                  | 31,226,330                  |
| Total vested benefits                                      | <u>52,120,361</u>           |
| Nonvested benefits                                         | <u>-</u>                    |
| Total actuarial present value of accumulated Plan benefits | <u><u>\$ 52,120,361</u></u> |

The following represents the changes in accumulated Plan benefits for the period October 1, 2023 to October 1, 2024:

|                                                                                |                             |
|--------------------------------------------------------------------------------|-----------------------------|
| Actuarial present value of accumulated Plan benefits,<br>as of October 1, 2023 | \$ 47,626,073               |
| Increase (decrease) during the year attributable to:                           |                             |
| Benefits accumulated/actuarial experience                                      | 1,497,281                   |
| Change in actuarial assumptions                                                | 2,077,818                   |
| Benefits paid                                                                  | (1,877,361)                 |
| Interest                                                                       | 2,796,550                   |
| Net increase in accumulated Plan benefits                                      | <u>4,494,288</u>            |
| Actuarial present value of accumulated Plan benefits,<br>as of October 1, 2024 | <u><u>\$ 52,120,361</u></u> |

**5. FAIR VALUE MEASUREMENTS**

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

See independent auditors' report.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

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

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;
- 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.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2025 and 2024.

*Money market fund:* Valued at amortized cost, which approximates fair value.

*U.S. Government and agency obligations:* Valued at the closing price reported in the market in which the individual security is traded.

*Corporate and other bonds:* Certain corporate and other bonds are valued at the closing price reported in the market in which the bond is traded. Other corporate bonds are valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

*Common stock:* Valued at the closing price reported on the active market on which the stock is traded.

*Mutual funds/ETFs:* Valued at the daily closing price as reported by the fund. Mutual funds and exchange traded funds (ETFs) held by the Plan are open-end funds that are

See independent auditors' report.

# WOLF & COMPANY, P.C.

## DEFINED BENEFIT PENSION PLAN

### NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2025 AND 2024

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

*Private equity funds:* Valued at the net asset value per share practical expedient which is a reasonable estimate of fair value. Fair value is determined by the general partners of the partnerships in which the Plan invests. The Plan is a limited partner in these partnerships. These are illiquid investments and redemptions are generally not permitted. Distributions may be made by the partnerships as the investment reaches maturity.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2025 and 2024.

|                                             | Assets at Fair Value as of September 30, 2025 |               |         |               |
|---------------------------------------------|-----------------------------------------------|---------------|---------|---------------|
|                                             | Level 1                                       | Level 2       | Level 3 | Total         |
| Money market fund                           | \$ 805,701                                    | \$ -          | \$ -    | \$ 805,701    |
| U.S. Government and agency obligations      | -                                             | 7,733,459     | -       | 7,733,459     |
| Corporate and other bonds                   | -                                             | 17,870,020    | -       | 17,870,020    |
| Mutual funds/ETFs                           | 25,762,527                                    | -             | -       | 25,762,527    |
| Total assets in the fair value hierarchy    | \$ 26,568,228                                 | \$ 25,603,479 | \$ -    | 52,171,707    |
| Investments measured at net asset value (a) |                                               |               |         | 5,935,141     |
| Total assets at fair value                  |                                               |               |         | \$ 58,106,848 |

|                                             | Assets at Fair Value as of September 30, 2024 |               |         |               |
|---------------------------------------------|-----------------------------------------------|---------------|---------|---------------|
|                                             | Level 1                                       | Level 2       | Level 3 | Total         |
| Money market fund                           | \$ 705,282                                    | \$ -          | \$ -    | \$ 705,282    |
| U.S. Government and agency obligations      | -                                             | 8,650,004     | -       | 8,650,004     |
| Corporate and other bonds                   | -                                             | 19,859,848    | -       | 19,859,848    |
| Common stock                                | 1,031,157                                     | -             | -       | 1,031,157     |
| Mutual funds/ETFs                           | 26,551,129                                    | -             | -       | 26,551,129    |
| Total assets in the fair value hierarchy    | \$ 28,287,568                                 | \$ 28,509,852 | \$ -    | 56,797,420    |
| Investments measured at net asset value (a) |                                               |               |         | 6,123,588     |
| Total assets at fair value                  |                                               |               |         | \$ 62,921,008 |

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits and notes to the financial statements.

See independent auditors' report.

# WOLF & COMPANY, P.C.

## DEFINED BENEFIT PENSION PLAN

### NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2025 AND 2024

#### Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share as the practical expedient as of September 30, 2025 and 2024.

|                                                       | Fair Value | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|-------------------------------------------------------|------------|----------------------|----------------------|--------------------------|
| <b>2025</b>                                           |            |                      |                      |                          |
| Bridge Workforce and Affordable Housing Fund II-R, LP | \$ 839,427 | \$ 100,980           | (b)                  | (b)                      |
| Commonfund Capital Partners VIII, LP                  | 2,118,526  | 410,000              | (b)                  | (b)                      |
| Commonfund Capital Partners IX, LP                    | 390,757    | 427,500              | (b)                  | (b)                      |
| King Street Capital, Ltd.                             | 431,359    | -                    | Quarterly            | 65 days                  |
| NB Secondary Opportunities Fund V, LP                 | 952,327    | 854,898              | (b)                  | (b)                      |
| North Rock Fund, Ltd.                                 | 1,202,745  | -                    | Monthly              | 90 days                  |
| <b>2024</b>                                           |            |                      |                      |                          |
| Bridge Workforce and Affordable Housing Fund II-R, LP | \$ 776,994 | \$ 144,065           | (b)                  | (b)                      |
| Commonfund Capital Partners VIII, LP                  | 1,689,388  | 610,000              | (b)                  | (b)                      |
| Commonfund Capital Partners IX, LP                    | 191,644    | 570,000              | (b)                  | (b)                      |
| Energy Dynamics Fund, Ltd.                            | 538,928    | -                    | Monthly              | 90 days                  |
| King Street Capital, Ltd.                             | 540,699    | -                    | Quarterly            | 65 days                  |
| NB Secondary Opportunities Fund V, LP                 | 731,648    | 762,187              | (b)                  | (b)                      |
| North Rock Fund, Ltd.                                 | 1,654,287  | -                    | Monthly              | 90 days                  |

(b) The private equity funds are illiquid investments and redemptions are not permitted. Distributions may be made by the private equity funds as individual investments reach maturity.

## 6. TAX STATUS OF THE PLAN

The Plan obtained its latest determination letter on July 28, 2014, in which the Internal Revenue Service (IRS) states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the Code). The Plan's administrator and the Plan's tax council believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code and therefore believe that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or the Department of Labor (DOL). The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of September 30, 2025 and 2024, there are no uncertain tax positions

See independent auditors' report.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the IRS and DOL; however, there are currently no audits for any tax periods in progress.

**7. RELATED PARTY TRANSACTIONS**

Parties-in-interest are defined under DOL Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. For the years ended September 30, 2025 and 2024, the Plan's transactions with parties-in-interest related to administrative expenses and investment management fees. For the years ended September 30, 2025 and 2024, the Company paid substantially all costs, except for investment management fees, related to the administration of the Plan. In addition, certain employees of the Company, who are also participants in the Plan, perform administrative services to the Plan at no cost to the Plan.

BNY Mellon, N.A. manages the assets held by the Plan and is also the custodian of the assets held by the Plan as of and for the years ended September 30, 2025 and 2024. Therefore, these transactions qualify as party-in-interest transactions. Investment management fees paid by the Plan to BNY Mellon, N.A. amounted to \$208,321 and \$226,732 for the years ended September 30, 2025 and 2024, respectively.

**8. RISKS AND UNCERTAINTIES**

Market and Credit Risks

The Plan is subject to credit risk to the extent that the investment managers of the underlying private equity funds are unable to fulfill their obligations according to their organizational documents.

The Plan, through its investments in private equity funds, is subject to risk inherent when investing in securities and private investments. In connection with its investments, the Plan is subject to the market and credit risk of those investments held or sold short by the private equity funds. Due to the nature of the Plan's investments, the risks described above are limited to the Plan's investment balances and unfunded commitments to private equity funds.

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

See independent auditors' report.

**WOLF & COMPANY, P.C.**  
**DEFINED BENEFIT PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025 AND 2024

---

changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimates and assumptions processes, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

**9. PLAN FINANCIAL INFORMATION CERTIFIED BY CUSTODIAN**

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at September 30, 2025 and 2024, and net appreciation in fair value of investments and interest and dividends for the years ended September 30, 2025 and 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by BNY Mellon, N.A, the Plan's Custodian.

---

See independent auditors' report.

**WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN**  
**EIN #04-2689883**  
**PLAN 001**

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AS OF SEPTEMBER 30, 2025

| (a) | (b) Identity of issue, borrower, lessor,<br>or similar party | (c) Description of investment including maturity date, rate of<br>interest, collateral, par or maturity value | (d) Cost   | (e) Current<br>value |
|-----|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------|----------------------|
| *   | Short-Term Investment Fund -<br>BNY MELLON                   | Money Market Fund, 805,701 units                                                                              | \$ 805,701 | \$ 805,701           |
|     | U.S. Government and Agency Obligations:                      |                                                                                                               |            |                      |
|     | U.S. Treasury Note                                           | Maturity 11/15/54, 4.500%, face value \$490,000                                                               | 467,541    | 471,797              |
|     | U.S. Treasury Note                                           | Maturity 05/15/45, 5.000%, face value \$720,000                                                               | 720,366    | 747,677              |
|     | U.S. Treasury Note                                           | Maturity 08/15/54, 4.250%, face value \$485,000                                                               | 494,226    | 447,718              |
|     | U.S. Treasury Note                                           | Maturity 05/15/44, 4.625%, face value \$390,000                                                               | 395,121    | 387,153              |
|     | U.S. Treasury Note                                           | Maturity 08/15/45, 4.875%, face value \$120,000                                                               | 119,789    | 122,681              |
|     | U.S. Treasury Note                                           | Maturity 11/15/52, 4.000%, face value \$830,000                                                               | 800,529    | 734,517              |
|     | U.S. Treasury Note                                           | Maturity 02/15/53, 3.625%, face value \$1,005,000                                                             | 906,777    | 830,894              |
|     | U.S. Treasury Note                                           | Maturity 05/15/53, 3.625%, face value \$1,075,000                                                             | 968,883    | 887,886              |
|     | U.S. Treasury Note                                           | Maturity 08/15/53, 4.125%, face value \$1,145,000                                                             | 1,126,987  | 1,034,929            |
|     | U.S. Treasury Note                                           | Maturity 02/15/54, 4.250%, face value \$1,225,000                                                             | 1,176,866  | 1,130,736            |
|     | U.S. Treasury Note                                           | Maturity 11/15/53, 4.750%, face value \$705,000                                                               | 776,890    | 706,213              |
|     | Federal Home Loan Bank                                       | Maturity 03/25/27, 3.000%, face value \$120,000                                                               | 120,000    | 118,757              |
|     | Federal Home Loan Mortgage Corporation                       | Maturity 06/01/35, 3.500%, face value \$78,512                                                                | 75,249     | 77,147               |
|     | Government National Mortgage Association                     | Maturity 12/16/52, 1.828%, face value \$41,729                                                                | 39,303     | 35,354               |
|     | Total U.S. Government and Agency Obligations                 |                                                                                                               | 8,188,527  | 7,733,459            |
|     | Corporate and Other Bonds:                                   |                                                                                                               |            |                      |
|     | AT&T Inc                                                     | Maturity 03/09/49, 4.550%, face value \$440,000                                                               | 377,638    | 372,979              |
|     | Abbvie Inc                                                   | Maturity 11/21/49, 4.250%, face value \$420,000                                                               | 365,402    | 353,842              |
|     | Amgen Inc                                                    | Maturity 02/21/50, 3.375%, face value \$495,000                                                               | 362,973    | 358,370              |
|     | Anheuser-Busch Inbev                                         | Maturity 02/01/46, 4.900%, face value \$385,000                                                               | 365,362    | 359,586              |
|     | BP Capital Markets America Inc                               | Maturity 02/24/50, 3.000%, face value \$545,000                                                               | 371,935    | 360,485              |
|     | Bank of America Corp                                         | Maturity 03/08/37, 3.846%, face value \$395,000                                                               | 341,888    | 369,045              |
|     | Boeing Co                                                    | Maturity 05/01/50, 5.805%, face value \$360,000                                                               | 362,319    | 359,662              |
|     | Bristol-Myers Squibb                                         | Maturity 11/15/53, 6.250%, face value \$310,000                                                               | 348,415    | 338,514              |
|     | CVS Health Corp                                              | Maturity 03/25/48, 5.050%, face value \$385,000                                                               | 351,147    | 342,550              |
|     | Cheniere Corpus Christi Holdings                             | Maturity 12/31/39, 2.742%, face value \$430,000                                                               | 340,891    | 360,663              |
|     | The Cigna Group                                              | Maturity 02/15/54, 5.600%, face value \$400,000                                                               | 392,452    | 393,344              |
|     | The Cigna Group                                              | Maturity 12/15/48, 4.900%, face value \$420,000                                                               | 376,303    | 377,030              |
|     | Cisco Systems Inc                                            | Maturity 02/26/54, 5.300%, face value \$355,000                                                               | 356,608    | 350,421              |
|     | Citigroup Inc                                                | Maturity 09/13/43, 6.675%, face value \$325,000                                                               | 362,017    | 367,104              |
|     | Comcast Corp                                                 | Maturity 03/01/48, 4.000%, face value \$450,000                                                               | 374,566    | 351,779              |
|     | Duke Energy Carolina                                         | Maturity 01/15/54, 5.400%, face value \$345,000                                                               | 343,068    | 342,078              |
|     | Ebay Inc                                                     | Maturity 05/10/51, 3.650%, face value \$490,000                                                               | 364,220    | 366,530              |
|     | Energy Transfer LP                                           | Maturity 05/15/54, 5.950%, face value \$375,000                                                               | 374,022    | 363,161              |
|     | Enterprise Products                                          | Maturity 01/31/50, 4.200%, face value \$435,000                                                               | 366,350    | 354,847              |
|     | Fidelity National Information Services Inc                   | Maturity 07/15/52, 5.625%, face value \$340,000                                                               | 339,755    | 335,808              |
|     | Fiserv Inc                                                   | Maturity 07/01/49, 4.400%, face value \$425,000                                                               | 360,751    | 350,413              |
|     | General Motors Co                                            | Maturity 04/01/49, 5.950%, face value \$380,000                                                               | 363,170    | 370,473              |
|     | Goldman Sachs GRP                                            | Maturity 10/01/37, 6.750%, face value \$315,000                                                               | 339,425    | 352,926              |
|     | Intel Corp                                                   | Maturity 02/10/43, 5.625%, face value \$365,000                                                               | 379,146    | 357,937              |
|     | JP Morgan Chase & Co                                         | Maturity 07/24/48, 4.032%, face value \$435,000                                                               | 365,539    | 360,511              |
|     | KLA Corp                                                     | Maturity 07/15/52, 4.950%, face value \$380,000                                                               | 380,531    | 355,418              |
|     | Kroger Co                                                    | Maturity 01/15/48, 4.650%, face value \$385,000                                                               | 339,374    | 331,943              |
|     | Meta Platforms Inc                                           | Maturity 08/15/52, 4.450%, face value \$435,000                                                               | 385,917    | 373,521              |
|     | MetLife Inc                                                  | Maturity 07/15/52, 5.000%, face value \$385,000                                                               | 370,601    | 359,759              |
|     | Morgan Stanley                                               | Maturity 07/24/42, 6.375%, face value \$350,000                                                               | 391,193    | 393,148              |
|     | Motorola Solutions Inc                                       | Maturity 09/01/44, 5.500%, face value \$355,000                                                               | 341,183    | 354,375              |
|     | Oracle Corp                                                  | Maturity 02/06/53, 5.550%, face value \$390,000                                                               | 381,936    | 369,030              |
|     | Prudential Financial                                         | Maturity 02/25/50, 4.350%, face value \$425,000                                                               | 367,352    | 359,673              |
|     | Synopsys Inc                                                 | Maturity 04/01/55, 5.700%, face value \$345,000                                                               | 344,940    | 348,184              |
|     | T-Mobile USA Inc                                             | Maturity 01/15/54, 5.750%, face value \$370,000                                                               | 383,479    | 369,993              |
|     | Targa Resources Corp                                         | Maturity 04/15/52, 4.950%, face value \$430,000                                                               | 373,752    | 368,071              |
|     | Target Corp                                                  | Maturity 01/15/53, 4.800%, face value \$385,000                                                               | 364,880    | 349,603              |
|     | Verizon Communications                                       | Maturity 03/22/41, 3.400%, face value \$475,000                                                               | 368,950    | 375,302              |
|     | Virginia Electric & Power                                    | Maturity 04/01/53, 5.450%, face value \$345,000                                                               | 352,352    | 336,841              |
|     | Walt Disney Company                                          | Maturity 05/13/40, 3.500%, face value \$440,000                                                               | 361,789    | 368,738              |
|     | Wells Fargo & Company                                        | Maturity 01/15/44, 5.606%, face value \$375,000                                                               | 367,701    | 375,401              |
|     | New York State Dormitory                                     | Maturity 03/15/28, 1.748%, face value \$70,000                                                                | 70,000     | 66,707               |
|     | Florida State Board of Administration                        | Maturity 07/01/27, 1.705%, face value \$80,000                                                                | 80,000     | 77,026               |
|     | Carried forward - Corporate and Other Bonds                  |                                                                                                               | 15,071,292 | 14,902,791           |

(Continued)-1.

WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN  
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF SEPTEMBER 30, 2025

| (a) | (b) Identity of issue, borrower, lessor,<br>or similar party | (c) Description of investment including maturity date, rate of<br>interest, collateral, par or maturity value | (d) Cost      | (e) Current<br>value |
|-----|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------|----------------------|
|     | Brought forward - Corporate and Other Bonds                  |                                                                                                               | \$ 15,071,292 | \$ 14,902,791        |
|     | Barclays PLC                                                 | Maturity 03/10/42, 3.811%, face value \$470,000                                                               | 357,440       | 379,163              |
|     | Cooperatieve RaboBank                                        | Maturity 12/01/43, 5.750%, face value \$350,000                                                               | 352,576       | 357,060              |
|     | HSBC Holdings PLC                                            | Maturity 01/14/42, 6.100%, face value \$360,000                                                               | 398,188       | 391,831              |
|     | Lloyds Banking Group                                         | Maturity 12/14/46, 3.369%, face value \$505,000                                                               | 346,713       | 374,124              |
|     | NXP BV/NXP FDG/NXP US                                        | Maturity 05/11/41, 3.250%, face value \$500,000                                                               | 376,334       | 379,880              |
|     | Pfizer Investment Enterprises                                | Maturity 05/19/53, 5.300%, face value \$370,000                                                               | 371,339       | 357,564              |
|     | Rio Tinto Finance USA PLC                                    | Maturity 03/14/55, 5.750%, face value \$365,000                                                               | 358,999       | 375,643              |
|     | Takeda Pharmaceuticals                                       | Maturity 07/09/50, 3.175%, face value \$520,000                                                               | 365,376       | 351,964              |
|     | Total Corporate and Other Bonds                              |                                                                                                               | 17,998,257    | 17,870,020           |
|     | Mutual Funds/ETFs:                                           |                                                                                                               |               |                      |
|     | GQG Partners                                                 | Emerg Mkts Eq - Inst, 40,040 units                                                                            | 710,012       | 702,697              |
|     | Invesco                                                      | Senior Loan ETF, 32,494 units                                                                                 | 678,088       | 680,099              |
|     | iShares                                                      | JP Morgan USD Emerging Markets Bond ETF, 5,964 units                                                          | 587,088       | 567,713              |
|     | iShares                                                      | Core MSCI EAFE ETF, 33,879 units                                                                              | 2,248,605     | 2,957,975            |
|     | iShares                                                      | Core S&P Mid Cap ETF, 57,622 units                                                                            | 2,740,965     | 3,760,412            |
|     | iShares                                                      | Core S&P Small Cap ETF, 32,016 units                                                                          | 3,120,174     | 3,804,461            |
|     | iShares                                                      | Core S&P 500 ETF, 17,730 units                                                                                | 6,074,044     | 11,866,689           |
|     | iShares                                                      | MSCI Emerging Markets Ex, 11,050 units                                                                        | 695,981       | 728,416              |
|     | SPDR                                                         | Bloomberg High Yield Bond ETF, 7,083 units                                                                    | 699,542       | 694,065              |
|     | Total Mutual Funds/ETFs                                      |                                                                                                               | 17,554,499    | 25,762,527           |
|     | Private Equity:                                              |                                                                                                               |               |                      |
|     | Bridge Workforce and Affordable Housing Fund II-R, LP        | 574 units                                                                                                     | 893,584       | 839,427              |
|     | Commonfund Capital Partners VIII, LP                         | 0.02 units                                                                                                    | 1,592,692     | 2,118,526            |
|     | Commonfund Capital Partners IX, LP                           | 0.01 units                                                                                                    | 327,285       | 390,757              |
|     | King Street Capital, Ltd.                                    | 431,359 units                                                                                                 | 375,000       | 431,359              |
|     | NB Secondary Opportunities Fund V, LP                        | 305 units                                                                                                     | 635,727       | 952,327              |
|     | North Rock Fund, Ltd.                                        | 1,202,745 units                                                                                               | 1,026,905     | 1,202,745            |
|     | Total Private Equity                                         |                                                                                                               | 4,851,193     | 5,935,141            |
|     |                                                              | Total                                                                                                         | \$ 49,398,177 | \$ 58,106,848        |

\* Denotes party-in-interest

(Concluded)-2.

**WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN**  
**EIN #04-2689883**  
**PLAN 001**

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| (a) Identity of party involved                                                                    | (b) Description of asset                  | (c) Purchase price | (d) Selling price | (e) Lease rental | (f) Expenses incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain |
|---------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------|-------------------|------------------|----------------------------------------|-------------------|------------------------------------------------|--------------|
| Category (i) - A single transaction in excess of 5% of plan assets -                              |                                           |                    |                   |                  |                                        |                   |                                                |              |
| * BNY Mellon, N.A.                                                                                | Cash Reserve Account                      | N/A                | \$ 7,290,425      | N/A              | \$ -                                   | \$ 7,290,425      | \$ 7,290,425                                   | \$ -         |
| Category (iii) - A series of transactions in the same security that exceeds of 5% of plan assets: |                                           |                    |                   |                  |                                        |                   |                                                |              |
| * BNY Mellon, N.A.                                                                                | Cash Reserve Account - 202 transactions   | 17,975,088         | N/A               | N/A              | -                                      | 17,975,088        | 17,975,088                                     | -            |
| * BNY Mellon, N.A.                                                                                | Cash Reserve Account - 61 transactions    | N/A                | 17,874,660        | N/A              | -                                      | 17,874,660        | 17,874,660                                     | -            |
| BlackRock, Inc.                                                                                   | iShares Core S&P 500 ETF - 2 transactions | 766,638            | N/A               | N/A              | 58                                     | 766,638           | 766,580                                        | -            |
| BlackRock, Inc.                                                                                   | iShares Core S&P 500 ETF - 5 transactions | N/A                | 2,432,388         | N/A              | 152                                    | 2,328,288         | 2,328,136                                      | 104,100      |

N/A = Not Applicable

\* Denotes party-in-interest

Plan Name: Wolf & Company, P.C. Defined Benefit Pension Plan  
EIN: 04-2689883  
Plan Number: 001

| Schedule SB, Line 26a -- Schedule of Active Participant Data |         |            |        |            |        |            |          |            |          |            |          |            |          |            |          |            |          |            |         |            |
|--------------------------------------------------------------|---------|------------|--------|------------|--------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|---------|------------|
| YEARS OF CREDITED SERVICE                                    |         |            |        |            |        |            |          |            |          |            |          |            |          |            |          |            |          |            |         |            |
| Attained Age                                                 | Under 1 |            | 1 to 4 |            | 5 to 9 |            | 10 to 14 |            | 15 to 19 |            | 20 to 24 |            | 25 to 29 |            | 30 to 34 |            | 35 to 39 |            | 40 & up |            |
|                                                              | No.     | Avg. Comp* | No.    | Avg. Comp* | No.    | Avg. Comp* | No.      | Avg. Comp* | No.      | Avg. Comp* | No.      | Avg. Comp* | No.      | Avg. Comp* | No.      | Avg. Comp* | No.      | Avg. Comp* | No.     | Avg. Comp* |
| Under 25                                                     | 0       |            | 0      |            | 0      |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0       |            |
| 25 to 29                                                     | 0       |            | 19     |            | 28     |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0       |            |
| 30 to 34                                                     | 0       |            | 7      |            | 24     |            | 12       |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0       |            |
| 35 to 39                                                     | 0       |            | 3      |            | 7      |            | 10       |            | 5        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0       |            |
| 40 to 44                                                     | 0       |            | 1      |            | 5      |            | 3        |            | 6        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0       |            |
| 45 to 49                                                     | 0       |            | 0      |            | 1      |            | 2        |            | 3        |            | 6        |            | 1        |            | 0        |            | 0        |            | 0       |            |
| 50 to 54                                                     | 0       |            | 4      |            | 0      |            | 1        |            | 0        |            | 4        |            | 3        |            | 0        |            | 0        |            | 0       |            |
| 55 to 59                                                     | 0       |            | 0      |            | 6      |            | 2        |            | 1        |            | 2        |            | 2        |            | 0        |            | 0        |            | 0       |            |
| 60 to 64                                                     | 0       |            | 0      |            | 3      |            | 0        |            | 0        |            | 3        |            | 0        |            | 0        |            | 2        |            | 0       |            |
| 65 to 69                                                     | 0       |            | 0      |            | 0      |            | 0        |            | 1        |            | 0        |            | 0        |            | 0        |            | 0        |            | 1       |            |
| 70 & up                                                      | 0       |            | 0      |            | 0      |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0       |            |
| Total                                                        | 0       |            | 34     |            | 74     |            | 30       |            | 16       |            | 15       |            | 6        |            | 0        |            | 2        |            | 1       |            |

## **SECTION XII**

### **ACTUARIAL COST METHODS**

#### **Traditional Unit Credit (TUC)**

The actuarial cost method used in the development of the minimum contribution was the unit credit cost method.

The normal cost is the sum of all the individual normal costs for each participant. For active participants, the individual normal cost is the present value of the benefit earned during the year being valued. For active participants whose credited service equals or exceeds the plan maximum, if any, and for non-active participants, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all participants. The individual accrued liability for an active participant is the present value of the accrued benefit as of the valuation date. The unfunded liability is the actuarial accrued liability less the valuation assets.

The total annual cost of the plan is the normal cost plus an amount to amortize the shortfall amount.

#### **Projected Unit Credit (PUC)**

The actuarial cost method used in the development of the maximum contribution was the projected unit credit cost method.

Under this method, the normal cost is the sum of the individual normal costs for all participants. For an active participant, the individual normal cost is the present value at the current age of the projected benefit at the assumed retirement age, based on the actuarial assumptions, divided by the participant's expected years of credited service at that age. For a non-active participant, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all plan participants. For an active participant, the individual accrued liability is the product of the normal cost and the total years of credited service at the current age. For non-active participants, the individual accrued liability is the present value at the current age of future benefits. The unfunded actuarial accrued liability equals the actuarial accrued liability less the valuation assets.

## SECTION XIII ACTUARIAL METHODS AND ASSUMPTIONS

A summary of the actuarial assumptions used in the valuation is presented below:

### Valuation Assets

Average of fair market value of plan assets as of the current valuation date and as of the valuation date for each of the prior two plan years adjusted for contributions and distributions from the prior period to the current valuation date. The resulting amount is restricted to fall within 90% to 110% of the fair market value of assets. [IRC Sec. 430(g)(3)(B)]. This method is restricted in that the expected earnings are limited by Internal Revenue Code Regulations. Therefore, the resulting asset value may tend to be less than the fair market value of assets over a long period of time. The Assumed Earnings Rate for the Plan Year Ending in 2023 was 6.00%. The Assumed Earnings Rate for the Plan Year Ending in 2024 is 6.00%.

### IRS Required Discount Rates

Minimum Required Contribution (as adjusted for MAP-21/HATFA/ARPA)

|                                          |       |
|------------------------------------------|-------|
| 1. Segment Rate 1 for Years 1 Through 5  | 5.05% |
| 2. Segment Rate 2 for Years 6 Through 20 | 5.31% |
| 3. Segment Rate 3 for Years After 20     | 5.59% |

Maximum Deductible Contribution

|                                          |       |
|------------------------------------------|-------|
| 1. Segment Rate 1 for Years 1 Through 5  | 5.05% |
| 2. Segment Rate 2 for Years 6 Through 20 | 5.31% |
| 3. Segment Rate 3 for Years After 20     | 5.37% |

### Plan Effective Interest Rate

5.46%

### Financial Accounting Standards Board ASC 960 Discount Rates and Mortality

#### Discount Rates

|                                   |       |
|-----------------------------------|-------|
| 1. Pre-Retirement Discount Rate:  | 6.00% |
| 2. Post-Retirement Discount Rate: | 6.00% |

#### Mortality Tables

|                                       |                                                                                        |
|---------------------------------------|----------------------------------------------------------------------------------------|
| 1. Employee Mortality - Male          | Pri-2012 Male Employee Projected Generationally with Scale MP-2021 Male                |
| Employee Mortality - Female           | Pri-2012 Female Employee Projected Generationally with Scale MP-2021 Female            |
| 2. Healthy Annuitant Mortality - Male | Pri-2012 Male Retiree Projected Generationally with Scale MP-2021 Male                 |
| Healthy Annuitant Mortality - Female  | Pri-2012 Female Retiree Projected Generationally with Scale MP-2021 Female             |
| 3. Beneficiary Mortality - Male       | Pri-2012 Male Contingent Survivor Projected Generationally with Scale MP-2021 Male     |
| Beneficiary Mortality - Female        | Pri-2012 Female Contingent Survivor Projected Generationally with Scale MP-2021 Female |

**SECTION XIII**  
**ACTUARIAL METHODS AND ASSUMPTIONS (cont'd)**

Salary Scale

Salaries are assumed to increase by 6.00%.

Ratios of salary at 65 to the starting salary at various hire ages:

|    | <b>Male</b> | <b>Female</b> |
|----|-------------|---------------|
| 20 | 1376.46 %   | 1376.46 %     |
| 25 | 1028.57 %   | 1028.57 %     |
| 30 | 768.61 %    | 768.61 %      |
| 35 | 574.35 %    | 574.35 %      |
| 40 | 429.19 %    | 429.19 %      |
| 45 | 320.71 %    | 320.71 %      |
| 50 | 239.66 %    | 239.66 %      |
| 55 | 179.08 %    | 179.08 %      |
| 60 | 133.82 %    | 133.82 %      |

Taxable Wage Base Increase Assumption      4.00%

Social Security CPI Assumption                      4.00%

Plan Benefit COLA Assumption                      No COLA increase was assumed in the valuation.

Retirement Rates      Employees were assumed to retire at age 65 and 5 years of service.

Termination Rates      Termination Rates were assumed in the valuation.

The following are sample termination rates for various ages that apply to new hires:

| <b>Service</b> | <b>Rate</b> |
|----------------|-------------|
| < 1            | 0.25        |
| 1              | 0.25        |
| 2              | 0.20        |
| 3              | 0.15        |
| 4              | 0.13        |
| 5              | 0.10        |
| 6              | 0.07        |
| 7              | 0.05        |
| 8              | 0.03        |
| 9              | 0.02        |
| 10+            | 0.00        |

Disability Rates      Disability Rates were not assumed in the valuation.

**SECTION XIII**  
**ACTUARIAL METHODS AND ASSUMPTIONS (cont'd)**

Pre-Retirement Mortality Rates: Pre-Retirement Mortality was assumed in the valuation.

Male: 2024 IRS Combined Male

Female: 2024 IRS Combined Female

The following are sample pre-retirement mortality rates for various ages:

|    | <b>Male</b> | <b>Female</b> |
|----|-------------|---------------|
| 20 | 0.000360    | 0.000100      |
| 25 | 0.000400    | 0.000140      |
| 30 | 0.000490    | 0.000180      |
| 35 | 0.000620    | 0.000260      |
| 40 | 0.000740    | 0.000370      |
| 45 | 0.000840    | 0.000480      |
| 50 | 0.001130    | 0.000700      |
| 55 | 0.002060    | 0.001380      |
| 60 | 0.004580    | 0.002990      |
| 65 | 0.008610    | 0.006190      |
| 70 | 0.014190    | 0.010820      |
| 75 | 0.024330    | 0.019750      |

Post-Retirement Mortality Rates: Post-Retirement Mortality was assumed in the valuation.

Male: 2024 IRS Combined Male

Female: 2024 IRS Combined Female

The following are sample post-retirement mortality rates for various ages:

|     | <b>Male</b> | <b>Female</b> |
|-----|-------------|---------------|
| 55  | 0.002060    | 0.001380      |
| 60  | 0.004580    | 0.002990      |
| 65  | 0.008610    | 0.006190      |
| 70  | 0.014190    | 0.010820      |
| 75  | 0.024330    | 0.019750      |
| 80  | 0.044420    | 0.037150      |
| 85  | 0.081260    | 0.065270      |
| 90  | 0.147330    | 0.117900      |
| 95  | 0.233190    | 0.190200      |
| 100 | 0.327880    | 0.278620      |
| 105 | 0.421910    | 0.375760      |
| 110 | 0.494480    | 0.462820      |

**SECTION XIII**  
**ACTUARIAL METHODS AND ASSUMPTIONS (cont'd)**

Administrative Expenses    None Assumed

Percent Married            50% of males and 50% of females are assumed to be married.

Age of Spouse              Spouses of Males are assumed to be the same age as the participant.  
                                     Spouses of Females are assumed to be the same age as the participant.

**SECTION XIII (Cont.)**

**SELECTION OF ACTUARIAL ASSUMPTIONS**

| <b>Assumption</b>                               |                                                          | <b>Entity Who Selects Assumption</b>                           | <b>Basis for Assumption Selection</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Change in Assumption</b>                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Segment Interest Rates for Minimum Contribution | Segment 1: 5.05%<br>Segment 2: 5.31%<br>Segment 3: 5.59% | Prescribed by Internal Revenue Service (IRC Sec. 430(h)(2)(C)) | The Funding Target Liability for Minimum Contribution is determined using three 24-month average interest rates ("segment rates"), each of which applies to cash flows during specified periods. The Plan Sponsor has elected a 0 month look back for determining these rates each Plan Year. These segment rates are adjusted by the applicable percentage of the 25-year average segment rates, subject to a 5% floor per the American Rescue Plan Act ("ARPA") and then further adjusted via a corridor. | The segment 1, segment 2 and segment 3 interest rates changed from 4.75%, 5.00%, and 5.74%, respectively as of the prior measurement date, October 1, 2023, to reflect the current prescribed rates. This change decreased the Funding Target Liability for Minimum Contribution as of the current measurement date, October 1, 2024, by 0.68%.  |
| Segment Interest Rates for Maximum Contribution | Segment 1: 5.05%<br>Segment 2: 5.31%<br>Segment 3: 5.37% | Prescribed by Internal Revenue Service (IRC Sec. 404(o)(6))    | The Funding Target Liability for Maximum Contribution is determined using three 24-month average interest rates ("segment rates"), each of which applies to cash flows during specified periods. The Plan Sponsor has elected a 0 month look back for determining these rates each Plan Year.                                                                                                                                                                                                               | The segment 1, segment 2 and segment 3 interest rates changed from 3.82%, 4.59%, and 4.63%, respectively as of the prior measurement date, October 1, 2023, to reflect the current prescribed rates. This change decreased the Funding Target Liability for Maximum Contribution as of the current measurement date, October 1, 2024, by 11.03%. |
| ASC 960 Interest Rate                           | 6.00%                                                    | Wolf & Co., P.C.                                               | The ASC 960 interest rate is developed based on the allocation of the Plan's assets by investment class and the capital market outlook for each investment class. This information is provided by the Plan's investment advisor.                                                                                                                                                                                                                                                                            | None                                                                                                                                                                                                                                                                                                                                             |
| Inflation Rate                                  | 4.00%                                                    | The Angell Pension Group, Inc.                                 | Long-term CPI-U experience.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | None                                                                                                                                                                                                                                                                                                                                             |
| Salary Scale                                    | 6.00%                                                    | The Angell Pension Group, Inc.                                 | This assumption was set based on a review of expected salary increases of current employees covered by the Plan. This assumption will be monitored based on future Plan experience.                                                                                                                                                                                                                                                                                                                         | None                                                                                                                                                                                                                                                                                                                                             |
| Taxable Wage Base Increase                      | 4.00%                                                    | The Angell Pension Group, Inc.                                 | This assumption was set based on a review of increases to the Taxable Wage Base. This assumption will be monitored based on future experience.                                                                                                                                                                                                                                                                                                                                                              | None                                                                                                                                                                                                                                                                                                                                             |
| IRC 415 and 401(a)(17) Limit Projection         | 4.00%                                                    | The Angell Pension Group, Inc.                                 | Projected increases to benefit and pay limits are not applicable under the Actuarial Funding Method used for the Funding Target Liability and the ASC 960 Actuarial Present Value of Accrued Benefits.                                                                                                                                                                                                                                                                                                      | None                                                                                                                                                                                                                                                                                                                                             |

**SECTION XIII (Cont.)**

**SELECTION OF ACTUARIAL ASSUMPTIONS**

| <b>Assumption</b>                     |                                                                                                          | <b>Entity Who Selects Assumption</b>                                                                       | <b>Basis for Assumption Selection</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Change in Assumption</b>                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pre-Retirement Mortality              | 2024 IRS Optional Combined (M/F)                                                                         | Prescribed by Internal Revenue Service (IRC Sec. 430(h)(3) for Minimum and IRC Sec. 404(o)(6) for Maximum) | The IRS prescribes by regulation mortality tables to be used in determining minimum and maximum contributions. Those tables are based on the actual experience of pension plans and projected trends in that experience. Current prescribed tables are based on the Pri-2012 Mortality Tables Report, adjusted for mortality improvement using Projection Scale MP-2021. Sponsors of small plans are permitted to use a combined table that applies the same mortality rates to both annuitants and nonannuitants. | The mortality tables changed from the 2023 IRS Optional Combined (M/F) tables as of the prior measurement date, October 1, 2023, to reflect the current prescribed tables. This change, together with the change in post-retirement mortality, decreased the Funding Target Liability for Minimum Contribution and Maximum Contribution as of the current measurement date, October 1, 2024, by 1.08% and 1.10%, respectively. |
| Post-Retirement Mortality             | 2024 IRS Optional Combined (M/F)                                                                         | Prescribed by Internal Revenue Service (IRC Sec. 430(h)(3) for Minimum and IRC Sec. 404(o)(6) for Maximum) | The IRS prescribes by regulation mortality tables to be used in determining minimum and maximum contributions. Those tables are based on the actual experience of pension plans and projected trends in that experience. Current prescribed tables are based on the Pri-2012 Mortality Tables Report, adjusted for mortality improvement using Projection Scale MP-2021. Sponsors of small plans are permitted to use a combined table that applies the same mortality rates to both annuitants and nonannuitants. | The mortality tables changed from the 2023 IRS Optional Combined (M/F) tables as of the prior measurement date, October 1, 2023, to reflect the current prescribed tables. This change, together with the change in pre-retirement mortality, decreased the Funding Target Liability for Minimum Contribution and Maximum Contribution as of the current measurement date, October 1, 2024, by 1.08% and 1.10%, respectively.  |
| Pre-Retirement Mortality for ASC 960  | Pri-2012 Employee (M/F) tables projected generationally via Scale MP-2021                                | Wolf & Co., P.C.                                                                                           | The Society of Actuaries published a study of retirement experience in October, 2019. The Pri-2012 tables presented in the study represent the most current and complete benchmarks of U.S. private pension plan mortality experience. These tables include projections of mortality improvement via Scale MP-2021.                                                                                                                                                                                                | None                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Post-Retirement Mortality for ASC 960 | Pri-2012 Healthy Retiree and Contingent Survivor (M/F) tables projected generationally via Scale MP-2021 | Wolf & Co., P.C.                                                                                           | The Society of Actuaries published a study of retirement experience in October, 2019. The Pri-2012 tables presented in the study represent the most current and complete benchmarks of U.S. private pension plan mortality experience. These tables include projections of mortality improvement via Scale MP-2021.                                                                                                                                                                                                | None                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Disability Mortality                  | None                                                                                                     | The Angell Pension Group, Inc.                                                                             | The incidence of disability under the Plan is negligible.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | None                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Disability Rates                      | None                                                                                                     | The Angell Pension Group, Inc.                                                                             | The incidence of disability under the Plan is negligible.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | None                                                                                                                                                                                                                                                                                                                                                                                                                           |

**SECTION XIII (Cont.)**

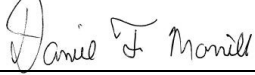
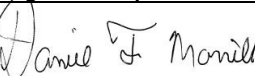
**SELECTION OF ACTUARIAL ASSUMPTIONS**

| Assumption              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Entity Who Selects Assumption  | Basis for Assumption Selection                                                                                                                                                                                                                                                                                                                                          | Change in Assumption |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----|--------|-----|---------|-----|---------|-----|---------|-----|---------|-----|---------|----|---------|----|---------|----|---------|----|-----------|----|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Withdrawal Rates        | Wolf Withdrawal Table:<br><br><table><tr><td><u>Service</u></td><td><u>Rate</u></td></tr><tr><td>&lt;1 year</td><td>25%</td></tr><tr><td>1 year</td><td>25%</td></tr><tr><td>2 years</td><td>20%</td></tr><tr><td>3 years</td><td>15%</td></tr><tr><td>4 years</td><td>13%</td></tr><tr><td>5 years</td><td>10%</td></tr><tr><td>6 years</td><td>7%</td></tr><tr><td>7 years</td><td>5%</td></tr><tr><td>8 years</td><td>3%</td></tr><tr><td>9 years</td><td>2%</td></tr><tr><td>10 years+</td><td>0%</td></tr></table> | <u>Service</u>                 | <u>Rate</u>                                                                                                                                                                                                                                                                                                                                                             | <1 year              | 25% | 1 year | 25% | 2 years | 20% | 3 years | 15% | 4 years | 13% | 5 years | 10% | 6 years | 7% | 7 years | 5% | 8 years | 3% | 9 years | 2% | 10 years+ | 0% | The Angell Pension Group, Inc. | This assumption was set by the prior actuary based on a review of withdrawal trends under the Plan. This assumption will be monitored based on future Plan experience. | None |
| <u>Service</u>          | <u>Rate</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| <1 year                 | 25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 1 year                  | 25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 2 years                 | 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 3 years                 | 15%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 4 years                 | 13%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 5 years                 | 10%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 6 years                 | 7%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 7 years                 | 5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 8 years                 | 3%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 9 years                 | 2%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| 10 years+               | 0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                |                                                                                                                                                                                                                                                                                                                                                                         |                      |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| Retirement Rates        | Active and inactive participants are assumed to retire at age 65.                                                                                                                                                                                                                                                                                                                                                                                                                                                       | The Angell Pension Group, Inc. | This assumption was set by the prior actuary based on a review of retirement trends under the Plan. This assumption will be monitored based on future Plan experience.                                                                                                                                                                                                  | None                 |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| Administrative Expenses | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | The Angell Pension Group, Inc. | Internal Revenue Service regulations require the Target Normal Cost to be increased by the amount of Plan-related expenses expected to be paid from Plan assets during the Plan year. Our best estimate of these expenses is the actual amount of Plan-related expenses paid from Plan assets in the prior Plan year, excluding investment-management related expenses. | None                 |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| Percent Married         | 50% of males and 50% of females are assumed to be married.                                                                                                                                                                                                                                                                                                                                                                                                                                                              | The Angell Pension Group, Inc. | This assumption was set based on a review of experience under the Plan and will be monitored based on future Plan experience.                                                                                                                                                                                                                                           | None                 |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |
| Age of Spouse           | The female spouse is assumed to be the same age as the male spouse.                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The Angell Pension Group, Inc. | This assumption was set based on a review of experience under the Plan and general experience from similarly situated plans.                                                                                                                                                                                                                                            | None                 |     |        |     |         |     |         |     |         |     |         |     |         |    |         |    |         |    |         |    |           |    |                                |                                                                                                                                                                        |      |

|                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2024</div> <div>This Form is Open to Public Inspection</div> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div><input checked="" type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                                                                                                                                                                                                                                                                                                                                                                                       |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                      |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                         |                                                                                                                                                                      |
| 1a      | Name of plan<br>WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN                                                                                                                                                                                                                                                              | 1b Three-digit plan number (PN) ▶ 001                                                                                                                                |
|         |                                                                                                                                                                                                                                                                                                                                | 1c Effective date of plan<br>04/01/1980                                                                                                                              |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><br>Wolf & Company, P.C.<br><br>255 State Street<br><br>Boston MA 02109 | 2b Employer Identification Number (EIN)<br>04-2689883<br><br>2c Plan Sponsor's telephone number<br>617-428-5441<br><br>2d Business code (see instructions)<br>541211 |

|                                                                                                                                                                                                                                                                                                                                        |                                                                                     |            |                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------|--------------------------------------------------------------|
| 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                                                                                                                                                                                                                                                                                                                              |  | 06/26/2026 | DAN MORRILL                                                  |
|                                                                                                                                                                                                                                                                                                                                        | Signature of plan administrator                                                     | Date       | Enter name of individual signing as plan administrator       |
| SIGN HERE                                                                                                                                                                                                                                                                                                                              |  | 06/26/2026 | DAN MORRILL                                                  |
|                                                                                                                                                                                                                                                                                                                                        | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                               |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 443                                                                                                                                                                                                                                    |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 178<br><b>6a(2)</b> 169<br><b>6b</b> 43<br><b>6c</b> 92<br><b>6d</b> 304<br><b>6e</b> 13<br><b>6f</b> 317<br><b>6g(1)</b><br><b>6g(2)</b><br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>7</b>                                                                                                                                                                                                                                        |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1A

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

**WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN**  
**EIN #04-2689883**  
**PLAN 001**

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

| (a) Identity of party involved                                                                    | (b) Description of asset                  | (c) Purchase price | (d) Selling price | (e) Lease rental | (f) Expenses incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain |
|---------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------|-------------------|------------------|----------------------------------------|-------------------|------------------------------------------------|--------------|
| Category (i) - A single transaction in excess of 5% of plan assets -                              |                                           |                    |                   |                  |                                        |                   |                                                |              |
| * BNY Mellon, N.A.                                                                                | Cash Reserve Account                      | N/A                | \$ 7,290,425      | N/A              | \$ -                                   | \$ 7,290,425      | \$ 7,290,425                                   | \$ -         |
| Category (iii) - A series of transactions in the same security that exceeds of 5% of plan assets: |                                           |                    |                   |                  |                                        |                   |                                                |              |
| * BNY Mellon, N.A.                                                                                | Cash Reserve Account - 202 transactions   | 17,975,088         | N/A               | N/A              | -                                      | 17,975,088        | 17,975,088                                     | -            |
| * BNY Mellon, N.A.                                                                                | Cash Reserve Account - 61 transactions    | N/A                | 17,874,660        | N/A              | -                                      | 17,874,660        | 17,874,660                                     | -            |
| BlackRock, Inc.                                                                                   | iShares Core S&P 500 ETF - 2 transactions | 766,638            | N/A               | N/A              | 58                                     | 766,638           | 766,580                                        | -            |
| BlackRock, Inc.                                                                                   | iShares Core S&P 500 ETF - 5 transactions | N/A                | 2,432,388         | N/A              | 152                                    | 2,328,288         | 2,328,136                                      | 104,100      |

N/A = Not Applicable

\* Denotes party-in-interest

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

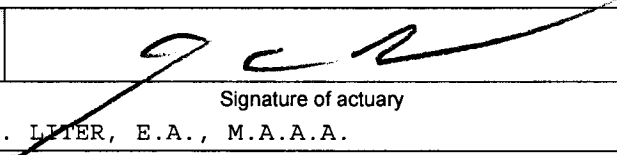
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025

▶ **Round off amounts to nearest dollar.**  
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br>WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN                                                                | <b>B</b> Three-digit plan number (PN) ▶<br><br>001                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>Wolf & Company, P.C.                                      | <b>D</b> Employer Identification Number (EIN)<br><br>04-2689883                                                                                         |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                                 |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2024</u>                                                                                                                               |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     |                            | <b>2a</b>                 | 63,345,062               |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  |                            | <b>2b</b>                 | 58,030,453               |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 54                         | 21,871,624                | 21,871,624               |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | 215                        | 12,588,365                | 12,588,365               |
| <b>c</b> For active participants .....                                                                                                                                                                          | 178                        | 20,747,089                | 20,747,089               |
| <b>d</b> Total .....                                                                                                                                                                                            | 447                        | 55,207,078                | 55,207,078               |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                                |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       |                            | <b>4a</b>                 |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... |                            | <b>4b</b>                 |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b>                   |                           | 5.46 %                   |
| <b>6</b> Target normal cost                                                                                                                                                                                     |                            |                           |                          |
| <b>a</b> Present value of current plan year accruals .....                                                                                                                                                      |                            | <b>6a</b>                 | 1,764,872                |
| <b>b</b> Expected plan-related expenses .....                                                                                                                                                                   |                            | <b>6b</b>                 | 0                        |
| <b>c</b> Target normal cost .....                                                                                                                                                                               |                            | <b>6c</b>                 | 1,764,872                |

**Statement by Enrolled Actuary**  
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                   |                                                                                     |                                        |
|-----------------------------------|-------------------------------------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                  |  | <u>May 14, 2026</u>                    |
| Signature of actuary              |                                                                                     | Date                                   |
| JEFFREY C. LITTER, E.A., M.A.A.A. |                                                                                     | 2606544                                |
| Type or print name of actuary     |                                                                                     | Most recent enrollment number          |
| THE ANGELL PENSION GROUP, INC.    |                                                                                     | 401-438-9250                           |
| Firm name                         |                                                                                     | Telephone number (including area code) |
| 88 BOYD AVENUE                    |                                                                                     |                                        |
| EAST PROVIDENCE RI 02914          |                                                                                     |                                        |
| Address of the firm               |                                                                                     |                                        |

|                |                                                            |
|----------------|------------------------------------------------------------|
| <b>Part II</b> | <b>Beginning of Year Carryover and Prefunding Balances</b> |
|----------------|------------------------------------------------------------|

|           |                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>  | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                                      | 0                     | 8,420,984              |
| <b>8</b>  | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                                   | 0                     | 0                      |
| <b>9</b>  | Amount remaining (line 7 minus line 8) .....                                                                                                                         | 0                     | 8,420,984              |
| <b>10</b> | Interest on line 9 using prior year's actual return of <u>19.03</u> % .....                                                                                          | 0                     | 1,602,513              |
| <b>11</b> | Prior year's excess contributions to be added to prefunding balance:                                                                                                 |                       |                        |
|           | <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 132,416                |
|           | <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43</u> % ..... |                       | 7,190                  |
|           | <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
|           | <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 139,606                |
|           | <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 139,606                |
| <b>12</b> | Other reductions in balances due to elections or deemed elections .....                                                                                              | 0                     | 0                      |
| <b>13</b> | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                                   | 0                     | 10,163,103             |

|                 |                            |
|-----------------|----------------------------|
| <b>Part III</b> | <b>Funding Percentages</b> |
|-----------------|----------------------------|

|           |                                                                                                                                                                        |           |          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> | <b>Funding target attainment percentage.....</b>                                                                                                                       | <b>14</b> | 86.70 %  |
| <b>15</b> | <b>Adjusted funding target attainment percentage.....</b>                                                                                                              | <b>15</b> | 105.11 % |
| <b>16</b> | <b>Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....</b> | <b>16</b> | 93.26 %  |
| <b>17</b> | <b>If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....</b>                                        | <b>17</b> | %        |

|                |                                               |
|----------------|-----------------------------------------------|
| <b>Part IV</b> | <b>Contributions and Liquidity Shortfalls</b> |
|----------------|-----------------------------------------------|

**18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 01/13/2025               | 306,683                           | 0                               |                          |                                   |                                 |
| 04/10/2025               | 306,683                           | 0                               |                          |                                   |                                 |
| 07/14/2025               | 306,683                           | 0                               |                          |                                   |                                 |
| 09/15/2025               | 306,683                           | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |           |
|-------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                    | <b>19a</b> | 0         |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date. ....                                      | <b>19b</b> | 0         |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date. .... | <b>19c</b> | 1,185,996 |

**20** Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

**C** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                 |                                                                                                                                              |                        |                        |                                                     |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                                                                                                              |                        |                        |                                                     |
| <b>a</b> Segment rates:                         | 1st segment:<br>5.05 %                                                                                                                       | 2nd segment:<br>5.31 % | 3rd segment:<br>5.59 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....     |                                                                                                                                              |                        |                        | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age ..... |                                                                                                                                              |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Demographic and benefit information                                                                                                                          |                                                                     |
| <b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...                       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                                                                                                                                                                                                                                                                                                                                             |                   |                    |  |                     |             |                                                       |           |         |                                                |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|--|---------------------|-------------|-------------------------------------------------------|-----------|---------|------------------------------------------------|---|---|
| <b>a</b> Target normal cost (line 6c).....                                                                                                                                           | <b>31a</b>                                                                                                                                                                                                                                                                                                                                  | 1,764,872         |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>                                                                                                                                                                                                                                                                                                                                  | 0                 |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>32</b> Amortization installments:                                                                                                                                                 | <table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Net shortfall amortization installment .....</td> <td>7,339,728</td> <td>684,255</td> </tr> <tr> <td><b>b</b> Waiver amortization installment .....</td> <td>0</td> <td>0</td> </tr> </tbody> </table> |                   |                    |  | Outstanding Balance | Installment | <b>a</b> Net shortfall amortization installment ..... | 7,339,728 | 684,255 | <b>b</b> Waiver amortization installment ..... | 0 | 0 |
|                                                                                                                                                                                      | Outstanding Balance                                                                                                                                                                                                                                                                                                                         | Installment       |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 7,339,728                                                                                                                                                                                                                                                                                                                                   | 684,255           |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                                                                                                                                                                                                                                                                                                                                           | 0                 |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>                                                                                                                                                                                                                                                                                                                                   |                   |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                           | <b>34</b>                                                                                                                                                                                                                                                                                                                                   | 2,449,127         |                    |  |                     |             |                                                       |           |         |                                                |   |   |
|                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                             | Carryover balance | Prefunding balance |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               |                                                                                                                                                                                                                                                                                                                                             | 0                 | 1,263,131          |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>                                                                                                                                                                                                                                                                                                                                   | 1,185,996         |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>                                                                                                                                                                                                                                                                                                                                   | 1,185,996         |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                                                                                                                                                                                                                                                                                                                                             |                   |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                                                                                             | <b>38a</b>                                                                                                                                                                                                                                                                                                                                  | 0                 |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>                                                                                                                                                                                                                                                                                                                                  | 0                 |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>                                                                                                                                                                                                                                                                                                                                   | 0                 |                    |  |                     |             |                                                       |           |         |                                                |   |   |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>                                                                                                                                                                                                                                                                                                                                   | 0                 |                    |  |                     |             |                                                       |           |         |                                                |   |   |

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

|                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

As indicated on line 22 of the 2024 Schedule SB, the Weighted Average Retirement Age is 65. Under the 2024 Plan Year, the Weighted Average Retirement Age is the same as the Normal Retirement Age.

## APPENDIX A

### SUMMARY OF PLAN PROVISIONS

A summary of the major plan provisions used in the valuation is presented below:

|                                       |                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Plan effective date:</i>           | April 1, 1980.                                                                                                                                                                                                                                                                                                                                                                         |
| <i>Latest plan amendment:</i>         | The plan was last amended effective September 30, 2021.                                                                                                                                                                                                                                                                                                                                |
| <i>Eligibility requirements:</i>      | <p>Effective on or after October 1, 2006, full-time Eligible Employees enter on the April 1 or October 1 coincident or next following date of hire. Other Eligible Employees enter on the April 1 or October 1 coincident with or next following attainment of age 21 and 1 year of service.</p> <p>As of September 30, 2021, no new Employees will be eligible to enter the plan.</p> |
| <i>Average compensation:</i>          | The highest 3 full consecutive years of compensation. If an Employee has fewer than 3 full years of Compensation, the average of all Compensation is to be used. In no event shall compensation exceed the limitation specified in Section 401(a)(17) of the Internal Revenue Code.                                                                                                    |
| <i>Benefit Service:</i>               | Completed years and months of employment.                                                                                                                                                                                                                                                                                                                                              |
| <i>Normal retirement eligibility:</i> | Upon the attainment of age 65 and completion of 5 years of service.                                                                                                                                                                                                                                                                                                                    |
| <i>Normal retirement benefit:</i>     | Unreduced accrued benefit payable immediately.                                                                                                                                                                                                                                                                                                                                         |
| <i>Normal retirement date:</i>        | October 1 nearest the Member's Normal Retirement Age.                                                                                                                                                                                                                                                                                                                                  |
| <i>Normal form of benefit:</i>        | Single Life Annuity. However, members are required by law to receive a reduced 50% qualified joint and survivor benefit unless formally elected otherwise.                                                                                                                                                                                                                             |
| <i>Early retirement eligibility:</i>  | Upon the attainment of age 55 and completion of 11 years of service.                                                                                                                                                                                                                                                                                                                   |
| <i>Early retirement benefit:</i>      | The Actuarial Equivalent of the Member's Normal Retirement benefit.                                                                                                                                                                                                                                                                                                                    |
| <i>Vesting eligibility:</i>           | Accrued benefit is 100% vested upon completion of 3 years of service.                                                                                                                                                                                                                                                                                                                  |
| <i>Death benefit eligibility:</i>     | Upon death after completion of vesting eligibility criteria.                                                                                                                                                                                                                                                                                                                           |
| <i>Death benefit:</i>                 | A benefit payable to the Member's designated beneficiary that is actuarially equivalent to the Member's accrued benefit. The benefit payable to a designated spouse beneficiary will not be less than the amount determined as if the Member had terminated employment and elected a 50% joint and survivor annuity on the day immediately preceding death.                            |

## APPENDIX A

### SUMMARY OF PLAN PROVISIONS (continued)

*Accrued benefit:*

The accrued benefit is determined as follows, subject to the minimum top-heavy accrued benefit:

*For non-Partner-Employee Members:* the accrued benefit is (a) minus (b), with the result multiplied by (c), where:

- (a) Equals 37.6% of the Member's average compensation;
- (b) Equals 74% of the Member's Primary Social Security Benefit; and,
- (c) Equals a fraction not greater than one, whose numerator is the Member's Benefit Service as of the calculation date, and whose denominator is the greater of (A) the Member's Projected Years of Service and (B) 20.

*For Partner-Employee Members:* the accrued benefit is the greater of (a) and (b), where:

- (a) Is the sum of (I) and (II), where:
  - I. (i) minus (ii), with the result multiplied by (iii), where:
    - i. Equals 37.6% of the Member's average compensation determined as of January 31, 2020;
    - ii. Equals 74% of the Member's Primary Social Security Benefit determined as of January 31, 2020; and,
    - iii. Equals a fraction not greater than one, whose numerator is the Member's Benefit Service as of January 31, 2020, and whose denominator is the greater of (A) the Member's Projected Years of Service and (B) 20.
  - II. Equals the "Additional Benefit" listed in the Appendices A through O, multiplied by a fraction not greater than one, whose numerator is the Member's Benefit Service as of January 31, 2020, and whose denominator is the greater of (A) the Member's Projected Years of Service and (B) 20.
- (b) Is the product of (I) times (II) times (III), where:
  - I. Equals 51.5% increased by 0.5425% for each year of benefit service projected to the Member's Normal Retirement Date in excess of 30 years, up to a maximum of 56.925%, and,
  - II. Equals the Member's Average Compensation; and,
  - III. Equals a fraction not greater than one, whose numerator is the Member's Benefit Service as of the calculation date, and whose denominator is the greater of (A) the Member's Projected Years of Service and (B) 20.

*Minimum top-heavy accrued benefit for non-Key employees only:* 2% of the highest 5 consecutive year average compensation (for plan years with at least 1,000 hours worked) multiplied by years of service up to 10.

**WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN**  
**EIN #04-2689883**  
**PLAN 001**

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AS OF SEPTEMBER 30, 2025

| (a) | (b) Identity of issue, borrower, lessor,<br>or similar party | (c) Description of investment including maturity date, rate of<br>interest, collateral, par or maturity value | (d) Cost   | (e) Current<br>value |
|-----|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------|----------------------|
| *   | Short-Term Investment Fund -<br>BNY MELLON                   | Money Market Fund, 805,701 units                                                                              | \$ 805,701 | \$ 805,701           |
|     | U.S. Government and Agency Obligations:                      |                                                                                                               |            |                      |
|     | U.S. Treasury Note                                           | Maturity 11/15/54, 4.500%, face value \$490,000                                                               | 467,541    | 471,797              |
|     | U.S. Treasury Note                                           | Maturity 05/15/45, 5.000%, face value \$720,000                                                               | 720,366    | 747,677              |
|     | U.S. Treasury Note                                           | Maturity 08/15/54, 4.250%, face value \$485,000                                                               | 494,226    | 447,718              |
|     | U.S. Treasury Note                                           | Maturity 05/15/44, 4.625%, face value \$390,000                                                               | 395,121    | 387,153              |
|     | U.S. Treasury Note                                           | Maturity 08/15/45, 4.875%, face value \$120,000                                                               | 119,789    | 122,681              |
|     | U.S. Treasury Note                                           | Maturity 11/15/52, 4.000%, face value \$830,000                                                               | 800,529    | 734,517              |
|     | U.S. Treasury Note                                           | Maturity 02/15/53, 3.625%, face value \$1,005,000                                                             | 906,777    | 830,894              |
|     | U.S. Treasury Note                                           | Maturity 05/15/53, 3.625%, face value \$1,075,000                                                             | 968,883    | 887,886              |
|     | U.S. Treasury Note                                           | Maturity 08/15/53, 4.125%, face value \$1,145,000                                                             | 1,126,987  | 1,034,929            |
|     | U.S. Treasury Note                                           | Maturity 02/15/54, 4.250%, face value \$1,225,000                                                             | 1,176,866  | 1,130,736            |
|     | U.S. Treasury Note                                           | Maturity 11/15/53, 4.750%, face value \$705,000                                                               | 776,890    | 706,213              |
|     | Federal Home Loan Bank                                       | Maturity 03/25/27, 3.000%, face value \$120,000                                                               | 120,000    | 118,757              |
|     | Federal Home Loan Mortgage Corporation                       | Maturity 06/01/35, 3.500%, face value \$78,512                                                                | 75,249     | 77,147               |
|     | Government National Mortgage Association                     | Maturity 12/16/52, 1.828%, face value \$41,729                                                                | 39,303     | 35,354               |
|     | Total U.S. Government and Agency Obligations                 |                                                                                                               | 8,188,527  | 7,733,459            |
|     | Corporate and Other Bonds:                                   |                                                                                                               |            |                      |
|     | AT&T Inc                                                     | Maturity 03/09/49, 4.550%, face value \$440,000                                                               | 377,638    | 372,979              |
|     | Abbvie Inc                                                   | Maturity 11/21/49, 4.250%, face value \$420,000                                                               | 365,402    | 353,842              |
|     | Amgen Inc                                                    | Maturity 02/21/50, 3.375%, face value \$495,000                                                               | 362,973    | 358,370              |
|     | Anheuser-Busch Inbev                                         | Maturity 02/01/46, 4.900%, face value \$385,000                                                               | 365,362    | 359,586              |
|     | BP Capital Markets America Inc                               | Maturity 02/24/50, 3.000%, face value \$545,000                                                               | 371,935    | 360,485              |
|     | Bank of America Corp                                         | Maturity 03/08/37, 3.846%, face value \$395,000                                                               | 341,888    | 369,045              |
|     | Boeing Co                                                    | Maturity 05/01/50, 5.805%, face value \$360,000                                                               | 362,319    | 359,662              |
|     | Bristol-Myers Squibb                                         | Maturity 11/15/53, 6.250%, face value \$310,000                                                               | 348,415    | 338,514              |
|     | CVS Health Corp                                              | Maturity 03/25/48, 5.050%, face value \$385,000                                                               | 351,147    | 342,550              |
|     | Cheniere Corpus Christi Holdings                             | Maturity 12/31/39, 2.742%, face value \$430,000                                                               | 340,891    | 360,663              |
|     | The Cigna Group                                              | Maturity 02/15/54, 5.600%, face value \$400,000                                                               | 392,452    | 393,344              |
|     | The Cigna Group                                              | Maturity 12/15/48, 4.900%, face value \$420,000                                                               | 376,303    | 377,030              |
|     | Cisco Systems Inc                                            | Maturity 02/26/54, 5.300%, face value \$355,000                                                               | 356,608    | 350,421              |
|     | Citigroup Inc                                                | Maturity 09/13/43, 6.675%, face value \$325,000                                                               | 362,017    | 367,104              |
|     | Comcast Corp                                                 | Maturity 03/01/48, 4.000%, face value \$450,000                                                               | 374,566    | 351,779              |
|     | Duke Energy Carolina                                         | Maturity 01/15/54, 5.400%, face value \$345,000                                                               | 343,068    | 342,078              |
|     | Ebay Inc                                                     | Maturity 05/10/51, 3.650%, face value \$490,000                                                               | 364,220    | 366,530              |
|     | Energy Transfer LP                                           | Maturity 05/15/54, 5.950%, face value \$375,000                                                               | 374,022    | 363,161              |
|     | Enterprise Products                                          | Maturity 01/31/50, 4.200%, face value \$435,000                                                               | 366,350    | 354,847              |
|     | Fidelity National Information Services Inc                   | Maturity 07/15/52, 5.625%, face value \$340,000                                                               | 339,755    | 335,808              |
|     | Fiserv Inc                                                   | Maturity 07/01/49, 4.400%, face value \$425,000                                                               | 360,751    | 350,413              |
|     | General Motors Co                                            | Maturity 04/01/49, 5.950%, face value \$380,000                                                               | 363,170    | 370,473              |
|     | Goldman Sachs GRP                                            | Maturity 10/01/37, 6.750%, face value \$315,000                                                               | 339,425    | 352,926              |
|     | Intel Corp                                                   | Maturity 02/10/43, 5.625%, face value \$365,000                                                               | 379,146    | 357,937              |
|     | JP Morgan Chase & Co                                         | Maturity 07/24/48, 4.032%, face value \$435,000                                                               | 365,539    | 360,511              |
|     | KLA Corp                                                     | Maturity 07/15/52, 4.950%, face value \$380,000                                                               | 380,531    | 355,418              |
|     | Kroger Co                                                    | Maturity 01/15/48, 4.650%, face value \$385,000                                                               | 339,374    | 331,943              |
|     | Meta Platforms Inc                                           | Maturity 08/15/52, 4.450%, face value \$435,000                                                               | 385,917    | 373,521              |
|     | MetLife Inc                                                  | Maturity 07/15/52, 5.000%, face value \$385,000                                                               | 370,601    | 359,759              |
|     | Morgan Stanley                                               | Maturity 07/24/42, 6.375%, face value \$350,000                                                               | 391,193    | 393,148              |
|     | Motorola Solutions Inc                                       | Maturity 09/01/44, 5.500%, face value \$355,000                                                               | 341,183    | 354,375              |
|     | Oracle Corp                                                  | Maturity 02/06/53, 5.550%, face value \$390,000                                                               | 381,936    | 369,030              |
|     | Prudential Financial                                         | Maturity 02/25/50, 4.350%, face value \$425,000                                                               | 367,352    | 359,673              |
|     | Synopsys Inc                                                 | Maturity 04/01/55, 5.700%, face value \$345,000                                                               | 344,940    | 348,184              |
|     | T-Mobile USA Inc                                             | Maturity 01/15/54, 5.750%, face value \$370,000                                                               | 383,479    | 369,993              |
|     | Targa Resources Corp                                         | Maturity 04/15/52, 4.950%, face value \$430,000                                                               | 373,752    | 368,071              |
|     | Target Corp                                                  | Maturity 01/15/53, 4.800%, face value \$385,000                                                               | 364,880    | 349,603              |
|     | Verizon Communications                                       | Maturity 03/22/41, 3.400%, face value \$475,000                                                               | 368,950    | 375,302              |
|     | Virginia Electric & Power                                    | Maturity 04/01/53, 5.450%, face value \$345,000                                                               | 352,352    | 336,841              |
|     | Walt Disney Company                                          | Maturity 05/13/40, 3.500%, face value \$440,000                                                               | 361,789    | 368,738              |
|     | Wells Fargo & Company                                        | Maturity 01/15/44, 5.606%, face value \$375,000                                                               | 367,701    | 375,401              |
|     | New York State Dormitory                                     | Maturity 03/15/28, 1.748%, face value \$70,000                                                                | 70,000     | 66,707               |
|     | Florida State Board of Administration                        | Maturity 07/01/27, 1.705%, face value \$80,000                                                                | 80,000     | 77,026               |
|     | Carried forward - Corporate and Other Bonds                  |                                                                                                               | 15,071,292 | 14,902,791           |

(Continued)-1.

WOLF & COMPANY, P.C. DEFINED BENEFIT PENSION PLAN  
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF SEPTEMBER 30, 2025

| (a) | (b) Identity of issue, borrower, lessor,<br>or similar party | (c) Description of investment including maturity date, rate of<br>interest, collateral, par or maturity value | (d) Cost      | (e) Current<br>value |
|-----|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------|----------------------|
|     | Brought forward - Corporate and Other Bonds                  |                                                                                                               | \$ 15,071,292 | \$ 14,902,791        |
|     | Barclays PLC                                                 | Maturity 03/10/42, 3.811%, face value \$470,000                                                               | 357,440       | 379,163              |
|     | Cooperatieve RaboBank                                        | Maturity 12/01/43, 5.750%, face value \$350,000                                                               | 352,576       | 357,060              |
|     | HSBC Holdings PLC                                            | Maturity 01/14/42, 6.100%, face value \$360,000                                                               | 398,188       | 391,831              |
|     | Lloyds Banking Group                                         | Maturity 12/14/46, 3.369%, face value \$505,000                                                               | 346,713       | 374,124              |
|     | NXP BV/NXP FDG/NXP US                                        | Maturity 05/11/41, 3.250%, face value \$500,000                                                               | 376,334       | 379,880              |
|     | Pfizer Investment Enterprises                                | Maturity 05/19/53, 5.300%, face value \$370,000                                                               | 371,339       | 357,564              |
|     | Rio Tinto Finance USA PLC                                    | Maturity 03/14/55, 5.750%, face value \$365,000                                                               | 358,999       | 375,643              |
|     | Takeda Pharmaceuticals                                       | Maturity 07/09/50, 3.175%, face value \$520,000                                                               | 365,376       | 351,964              |
|     | Total Corporate and Other Bonds                              |                                                                                                               | 17,998,257    | 17,870,020           |
|     | Mutual Funds/ETFs:                                           |                                                                                                               |               |                      |
|     | GQG Partners                                                 | Emerg Mkts Eq - Inst, 40,040 units                                                                            | 710,012       | 702,697              |
|     | Invesco                                                      | Senior Loan ETF, 32,494 units                                                                                 | 678,088       | 680,099              |
|     | iShares                                                      | JP Morgan USD Emerging Markets Bond ETF, 5,964 units                                                          | 587,088       | 567,713              |
|     | iShares                                                      | Core MSCI EAFE ETF, 33,879 units                                                                              | 2,248,605     | 2,957,975            |
|     | iShares                                                      | Core S&P Mid Cap ETF, 57,622 units                                                                            | 2,740,965     | 3,760,412            |
|     | iShares                                                      | Core S&P Small Cap ETF, 32,016 units                                                                          | 3,120,174     | 3,804,461            |
|     | iShares                                                      | Core S&P 500 ETF, 17,730 units                                                                                | 6,074,044     | 11,866,689           |
|     | iShares                                                      | MSCI Emerging Markets Ex, 11,050 units                                                                        | 695,981       | 728,416              |
|     | SPDR                                                         | Bloomberg High Yield Bond ETF, 7,083 units                                                                    | 699,542       | 694,065              |
|     | Total Mutual Funds/ETFs                                      |                                                                                                               | 17,554,499    | 25,762,527           |
|     | Private Equity:                                              |                                                                                                               |               |                      |
|     | Bridge Workforce and Affordable Housing Fund II-R, LP        | 574 units                                                                                                     | 893,584       | 839,427              |
|     | Commonfund Capital Partners VIII, LP                         | 0.02 units                                                                                                    | 1,592,692     | 2,118,526            |
|     | Commonfund Capital Partners IX, LP                           | 0.01 units                                                                                                    | 327,285       | 390,757              |
|     | King Street Capital, Ltd.                                    | 431,359 units                                                                                                 | 375,000       | 431,359              |
|     | NB Secondary Opportunities Fund V, LP                        | 305 units                                                                                                     | 635,727       | 952,327              |
|     | North Rock Fund, Ltd.                                        | 1,202,745 units                                                                                               | 1,026,905     | 1,202,745            |
|     | Total Private Equity                                         |                                                                                                               | 4,851,193     | 5,935,141            |
|     |                                                              | Total                                                                                                         | \$ 49,398,177 | \$ 58,106,848        |

\* Denotes party-in-interest

(Concluded)-2.

**SECTION V**  
**AMORTIZATION BASES UNDER SECTION 430 OF THE IRS CODE**

**Shortfall Amortization Bases**

| <b><u>Description</u></b>  | <b><u>Date Base<br/>Established</u></b> | <b><u>Initial<br/>Base</u></b> | <b><u>Initial<br/>Years</u></b> | <b><u>Remaining<br/>Years</u></b> | <b><u>Present Value<br/>of Remaining<br/>Payments</u></b> | <b><u>Amortization<br/>Amount</u></b> |
|----------------------------|-----------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------------------------------|---------------------------------------|
| Shortfall                  |                                         | \$ 7,339,728                   | 15                              | 15                                | \$ 7,339,728                                              | \$ 684,255                            |
| Subtotal - Shortfall Bases |                                         |                                |                                 |                                   | <hr/>                                                     | <hr/>                                 |

**Waiver Amortization Bases**

| <b>Description</b>              | <b><u>Date Base<br/>Established</u></b> | <b><u>Initial<br/>Base</u></b> | <b><u>Initial<br/>Years</u></b> | <b><u>Remaining<br/>Years</u></b> | <b><u>Present Value<br/>of Remaining<br/>Payments</u></b> | <b><u>Amortization<br/>Amount</u></b> |
|---------------------------------|-----------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------------------------------|---------------------------------------|
| Subtotal - Waiver Bases         |                                         |                                |                                 |                                   | <hr/>                                                     | <hr/>                                 |
| <b>Total Amortization Bases</b> |                                         |                                |                                 |                                   | <b>\$ <u>7,339,728</u></b>                                | <b>\$ <u>684,255</u></b>              |