

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan KEY AUTISM SERVICES OPR LLC 401(K) PROFIT SHARING PLAN & TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2018
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) KEY AUTISM SERVICES OPR LLC PO BOX 736079 CHICAGO, IL 60673-6079
2b	Employer Identification Number (EIN) 82-3637527
2c	Plan Sponsor's telephone number 857-829-4040
2d	Business code (see instructions) 621330

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.	07/24/2026	AVI SHECHTER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1440
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 1347 6a(2) 1051 6b 0 6c 147 6d 1198 6e 0 6f 1198 6g(1) 287 6g(2) 377 6h 52
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

2E 2F 2G 2J 2T 3D 2K

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2025
		This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan KEY AUTISM SERVICES OPR LLC 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KEY AUTISM SERVICES OPR LLC		D Employer Identification Number (EIN) 82-3637527

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

MORGAN STANLEY GLOBAL BANKING OPERA

ATTN MIDDLE OFFICE BALTIMORE
1300 THAMES STREET WHARF, 4TH
BALTIMORE, MD 21231

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	ADVISOR	13990	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

PAYCHEX, INC.

911 PANORAMA TRAIL S
ROCHESTER, NY 14625

16-1124166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	21209	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2025
		This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan KEY AUTISM SERVICES OPR LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 KEY AUTISM SERVICES OPR LLC	D Employer Identification Number (EIN) 82-3637527	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		0
(2) Participant contributions.....	1b(2)		0
(3) Other	1b(3)		0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6993	27285
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans	1c(8)		0
(9) Value of interest in common/collective trusts	1c(9)		0
(10) Value of interest in pooled separate accounts	1c(10)		0
(11) Value of interest in master trust investment accounts	1c(11)		0
(12) Value of interest in 103-12 investment entities	1c(12)		0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3037507	4639613
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	3044500	4666898

Liabilities

1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	3044500	4666898
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	579385	
(B) Participants	2a(1)(B)	838999	
(C) Others (including rollovers)	2a(1)(C)	89984	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1508368
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	720	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		720
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	90505	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		90505
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		602042
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2201635

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	544702	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		544702
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	19685	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	13990	
(6) Bank or trust company trustee/custodial fees	2i(6)	860	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		34535
j Total expenses. Add all expense amounts in column (b) and enter total	2j		579237

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1622398
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **BORIS BENIC AND ASSOCIATES LLP**

(2) EIN: **54-2190047**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		250000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		☒	

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan KEY AUTISM SERVICES OPR LLC 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KEY AUTISM SERVICES OPR LLC		D Employer Identification Number (EIN) 82-3637527
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 27-3169253		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☒ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☒ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☒ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2025 v. 250312		

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 08 / 31 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704151A.



Boris Benic and Associates LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

**KEY AUTISM SERVICES OPR, LLC
401(K) PLAN**

**Financial Statements and Supplemental Schedule
as of December 31, 2025 and 2024**

KEY AUTISM SERVICES OPR, LLC 401(K) PLAN

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* Other schedules required by Section 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Independent Auditors' Report

To the participants and Plan Administrator of the
Key Autism Services OPR, LLC 401(k) Plan:

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

We have performed audits of the accompanying financial statements of the Key Autism Services OPR, LLC 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audits"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related statement of changes in net assets available for benefits for the year ended December 31, 2025, 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 December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 7 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 Audits of the Financial Statements section—

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("GAAP").
- 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).

Independent Auditors' Report

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAP, 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) audits 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 Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if

Independent Auditors' Report

there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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 Schedule Required by ERISA

The supplemental schedule of Schedule H, Part IV, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's

Independent Auditors' Report

Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, are 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a Qualified Institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Boris Benic and Associates LLP

July 22, 2026
Garden City, New York

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF DECEMBER 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Investments, at fair value	\$ 4,666,898	\$ 3,044,500
Receivables:		
Participant contributions	56,347	44,253
Employer contributions	<u>31,589</u>	<u>18,216</u>
Total receivables	87,936	62,469
Total assets	<u>4,754,834</u>	<u>3,106,969</u>
Liabilities:		
Excess contributions payable	-	8,836
Net assets available for benefits	<u>\$ 4,754,834</u>	<u>\$ 3,098,133</u>

The accompanying notes are an integral part of these financial statements.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSET AVAILABLE FOR BENEFIT

FOR THE YEAR ENDED DECEMBER 31, 2025

Additions to net assets attributed to:

Investment income:

Net appreciation of the fair value on the investments	\$ 602,042
Interest and dividends	91,225
Total investment income	<u>693,267</u>

Contribution income:

Participant contributions	859,929
Employer contributions	592,758
Rollover contributions	89,984
Total contribution income	<u>1,542,671</u>
Total additions	<u>2,235,938</u>

Deductions from net assets attributed to:

Benefits paid to participants or beneficiaries	544,702
Administrative expenses	34,535
Total deductions	<u>579,237</u>
Net Increase	<u>1,656,701</u>

Net assets available for benefits:

Beginning of year	3,098,133
End of year	<u><u>\$ 4,754,834</u></u>

The accompanying notes are an integral part of these financial statements.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

The following is a brief description of the Key Autism Services OPR, LLC 401(K) Plan (the “Plan”) which is provided for general information purposes only. The Plan document, related adoption agreement and individual statements provided to each Plan participant should be referred to for more complete information.

General

The Plan is a qualified defined contribution pension plan covering eligible employees of Key Autism Services OPR, LLC (the “Company”). The Plan provides for elective deferral of wages and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Mid-Atlantic Trust Company (“Mid Atlantic”) is the investment custodian of the Plan and holds the Plan’s investments. The Investment Custodian is qualified institutions in accordance with 29 CFR 2520.103-5 of the Department of Labor’s (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. Paychex Retirement Services is the record-keeper of the Plan (the “Record-keeper”). The Plan administrator is responsible for overseeing and ensuring compliance with the Plan document. The Investment Custodian, record-keepers and the Plan administrator are appointed by the Company.

Eligibility

Employees are eligible to participate in the Plan if they have attained the age of 21 and completed 1 year of service and 500 hours of service. The Plan excludes those employees who are: (1) union employees covered by a collective bargaining agreement, (2) non-resident aliens, and (3) an employee as a result of an asset or stock acquisition, merger or similar transaction involving a change became an employee of the Company during the first Plan year after the transaction.

Participant Contributions

Participants may elect to defer 92% of compensation on a pre-tax basis. Compensation per the Plan document means wages, tips and other compensation on Form W-2. Compensation is adjusted to exclude bonus, fringe benefits, moving expenses, expense reimbursements, deferred compensation and welfare benefits.

For 2025, the maximum amount of compensation that may be considered for deferral purposes by participants and employer contributions is \$350,000. For 2025, total participant contributions are limited to a maximum of \$23,500. Participants who are at least age 50 by the end of the plan year and who have not attained age 60, as well as participants age 64 and older, may make additional catch-up contributions not to exceed \$7,500 for 2025. Effective January 1, 2025, pursuant to the SECURE 2.0 Act of 2022, participants who attain ages 60 through 63 during the plan year may make enhanced catch-up contributions of up to \$11,250, in lieu of the standard \$7,500 catch up contribution.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

Participant Contributions

The maximum annual addition that may be contributed or allocated to a participant's account under the Plan for the 2025 plan year shall not exceed the lesser of 100% of the participant's compensation or \$70,000 for participants under age 50; \$77,500 for participants ages 50 through 59 and age 64 and older; and \$81,250 for participants who attain ages 60 through 63 during the Plan year.

Employer Contributions

The Company provides for matching contributions of elective deferral contributions in the amount equal to 25% of the first 6% of compensation. The Company's matching contributions are only credited to those participants that have completed 500 hours of service following their employment commencement date.

The Company also has the option of making a discretionary non-elective employer contribution also known as a profit-sharing contribution. The non-elective contribution is allocated to each eligible participant's account based upon the ratio that each participant's compensation bears to the total compensation for the Plan year. To be eligible for discretionary non-elective contribution, the participant must complete 500 hours of service during the Plan Year and is required to be employed by the Company on the last day of the Plan year. A qualified non-elected contribution will be allocated to Non-Highly Compensated Employee Participants for the year 2025.

Rollover Contributions

A Plan participant may make a transfer to the Plan of a benefit from a qualified retirement plan of another employer, referred to as a rollover, with certain restrictions.

Investments

Participants direct the investment of their contributions into various investment options offered by the Plan.

Vesting

Participants are vested immediately in their contributions, rollover contributions, qualified non-elective contributions and earnings thereon. Participant vests in the employer's matching contributions as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Under two years	0%
Two Years	50%
More than two years	100%

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

Vesting

Participant vests in the employer's profit-sharing contributions as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Two Years or less	0%
More than two years	100%

Participant Accounts

The Plan administrator establishes and maintains a separate account for each participant, which is credited for voluntary and rollover contributions the participants make, employer contributions and Plan earnings. Income earned and net appreciation or depreciation on Plan investments, for a given investment, are allocated in proportion to the participant's accounts balances in that investment. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

The Plan does not allow participants to borrow from their account balances in the form of participant loans.

Forfeitures

Upon termination of employment participants forfeit their non-vested balances. These accounts may be used to reduce future Company contributions or to pay administrative expenses. At December 31, 2025 and 2024, forfeited non-vested accounts totaled \$22,437 and \$4,047, respectively. For the year ended December 31, 2025, \$19,109 were used to pay administrative expenses of the company.

ERISA Budget Account

The Investment Custodian, through its revenue sharing arrangements ("Shared Revenue") with investment companies, shares a portion of the Shared Revenue with retirement plans which it services. At December 31, 2025, and 2024, the remaining portion of the Shared Revenue, referred to as the ERISA Budget Account in the aggregate amount of \$2,409 and \$2,312 respectively, is included in the investment balance on the Statements of Net Assets Available for Benefits. The ERISA Budgeted Account can be used to either reduce Plan expenses or be reallocated to participant accounts.

Retirement

The normal retirement age is defined as the later of when the participant reaches the age of 65. A participant, who becomes disabled, as defined in the Plan document, is eligible for a disability retirement.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

Distribution of Benefits

On termination of service prior to the normal retirement age, the participant may elect to receive a distribution of his or her vested benefit or may choose to rollover the benefit to another qualified plan or IRA account. Upon retirement, termination, death, disability, or attainment of age 65, vested benefits may be distributed via a lump sum payment. Participants must begin receiving Required Minimum Distributions, under IRS guidelines, upon reaching the age of 73.

Administrative Expenses

Administrative expenses may be paid out of the Plan or by the Company. During 2025, the Company incurred certain administrative expenses relating to the Plan without charge to the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates and Assumptions

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements. Purchases and sales of securities are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is accrued when earned. The Plan presents, in the Statement of Changes in Net Assets Available for Benefits, the net appreciation (depreciation) of the fair value of its investments, which 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 or beneficiaries are recorded when paid.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

2. Summary of Significant Accounting Policies

Risks and Uncertainties

The Plan provides for various investment options. Investment securities are exposed to various risks including but not limited to, interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Income Tax Status

The IRS has determined and informed the Trustee by an opinion letter dated August 31, 2020, that the non-standardized pre-approved plan, which was adopted by the Company, was qualified under the appropriate sections of the IRC. An employer adopting this non-standardized pre-approved plan is considered to have a plan qualified under section 401(a) of the IRC. Once qualified, the plan is required to operate in conformity with the IRC to maintain its qualified status. The Plan has been amended after the date of this opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan continues to be qualified and the trust established under the Plan is tax-exempt. No provision for income taxes has been included in the financial statements since the Plan has no unrelated business income tax.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization 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 had concluded that as of December 31, 2025 and 2024, there are no uncertain positions 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 the DOL, however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to 2022.

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 22, 2026, which is the date the financial statements were available to be issued.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

3. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of a Plan termination, participants would become 100 percent vested in their employer contributions.

4. Investments

For the year ended December 31, 2025, the Plan's investments appreciated (including gains and losses on investments bought and sold, as well as held during the year) in value by \$602,042.

5. Fair Value Measurements

The Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

5. Fair Value Measurements

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

Below is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024:

Interest-bearing cash and mutual funds: Valued at the daily closing price as reported by the fund. Interest-bearing cash and mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

2025				
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 27,285	\$ -	\$ -	\$ 27,285
Mutual funds	4,639,613	-	-	4,639,613
Investments, at fair value	<u>\$ 4,666,898</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,666,898</u>
2024				
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 6,993	\$ -	\$ -	\$ 6,993
Mutual funds	3,037,507	-	-	3,037,507
Investments, at fair value	<u>\$ 3,044,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,044,500</u>

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

5. Fair Value Measurements

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. For the year ended December 31, 2025, there were no purchases, issuances, transfers in or out of Level 3.

6. Related Party and Party-in-Interest Transactions

The Plan's investments are pooled separate accounts managed by the Investment Custodians. Also, administrative expenses are paid to the Investment Custodian. These transactions with the Investment Custodians qualify as party-in-interest transactions. The above transactions are not, however, considered prohibited transactions under CFR 408(b) of the ERISA regulations.

7. Unaudited Information Certified by the Plan's Investment Custodian

The Plan administrator has elected the method of annual reporting compliance permitted by CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information, which was certified by the Investment Custodian, as complete and accurate, except for comparing such information certified by the Investment Custodian to information included in the Plan's financial statements and supplemental schedule:

As of December 31,	2025	2024
Investments, at fair value	<u>\$ 4,666,898</u>	<u>\$ 3,044,500</u>
For the year ended December 31, 2025		
Investment income:		
Net appreciation of the fair value on the investments	\$ 602,042	
Interest and dividends	<u>91,225</u>	
Total investment income	<u>\$ 693,267</u>	

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

7. Unaudited Information Certified by the Plan's Investment Custodian

In addition, the information in the supplemental Schedule of Assets (Held at End of Year) as of December 31, 2025, has been certified by the Mid-Atlantic to be complete and accurate.

8. Reconciliation to Form 5500

The following reconciles net assets available for benefits per the financial statements as of December 31, 2025 and 2024, to the Plan's Form 5500, respectively, as filed by the Company:

	<u>2025</u>	<u>2024</u>
Net assets available for benefits per financial statements	\$ 4,754,834	\$ 3,098,133
US GAAP versus 5500 definition of Plan year contribution	(87,936)	(62,469)
Excess contribution payable	-	8,836
Amount reported per Form 5500	<u>\$ 4,666,898</u>	<u>\$ 3,044,500</u>

The following reconciles net increase in net assets available for benefits per the financial statements for the year ending December 31, 2025, to Form 5500, as filed by the Company:

Net increase as reported per financial statements	\$ 1,656,701
2025 contributions receivable adjustments resulting from US GAAP versus 5500 definition of Plan year contribution	(25,467)
Excess contribution payable	(8,836)
Net increase as reported per Form 5500	<u>\$ 1,622,398</u>

SCHEDULE H, PART IV, LINE 4i

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN
 PLAN SPONSOR: *KEY AUTISM SERVICES OPR, LLC*
 PLAN SPONSOR EIN: 82-3637527
 PLAN NUMBER: 001

SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2025

(a) (b) Identity of issuer, lessor, borrower or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, maturity value	(d) Cost	(e) Current Value
Interest-bearing cash:			
Vanguard	Federal Money Market Fund	**	\$ 27,285
Mutual Funds:			
BlackRock	LifePath Index 2065	**	415,752
BlackRock	LifePath Index 2060	**	1,223,055
BlackRock	LifePath Index 2055	**	1,174,443
BlackRock	LifePath Index 2050	**	414,095
BlackRock	LifePath Index 2045	**	322,589
BlackRock	LifePath Index 2040	**	222,240
BlackRock	LifePath Index 2035	**	365,173
BlackRock	LifePath Index 2030	**	65,943
BlackRock	LifePath Index Retirement Fund	**	764
John Hancock	Disciplined Value Intl Fund	**	1,441
Fidelity	500 Index Fund	**	170,049
Fidelity	Mid Cap Index Fund	**	90,700
Fidelity	International Index	**	17,941
Nuveen	Small Cap Blend Index Fund R6 Class	**	6,738
Nuveen	Large Cap Value Index Fund R6 Class	**	9,425
Nuveen	Large Cap Growth Index Fund R6 Class	**	61,671
Vanguard	Small Cap Value Index Fund	**	8,304
Vanguard	Mid-Cap Value Index Fund	**	8,027
Vanguard	Small-Cap Growth Index Fund	**	15,776
Vanguard	Mid-Cap Growth Index Fund	**	16,523
Vanguard	International Growth	**	22,480
Vanguard	Total Bond Market Idx	**	6,484
Total Mutual Funds			<u>4,639,613</u>
Total investments			<u><u>\$ 4,666,898</u></u>

* Represents a party-in-interest as defined by the Employee Retirement Income Security Act of 1974.

** Cost omitted for participant directed investments.

The above information was certified to be complete and accurate by the Mid-Atlantic Trust Company,
 the investment custodian of the Plan.



Boris Benic and Associates LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

**KEY AUTISM SERVICES OPR, LLC
401(K) PLAN**

**Financial Statements and Supplemental Schedule
as of December 31, 2025 and 2024**

KEY AUTISM SERVICES OPR, LLC 401(K) PLAN

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* Other schedules required by Section 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Independent Auditors' Report

To the participants and Plan Administrator of the
Key Autism Services OPR, LLC 401(k) Plan:

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

We have performed audits of the accompanying financial statements of the Key Autism Services OPR, LLC 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audits"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related statement of changes in net assets available for benefits for the year ended December 31, 2025, 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 December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 7 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 Audits of the Financial Statements section—

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("GAAP").
- 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).

Independent Auditors' Report

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAP, 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) audits 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 Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if

Independent Auditors' Report

there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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 Schedule Required by ERISA

The supplemental schedule of Schedule H, Part IV, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's

Independent Auditors' Report

Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, are 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a Qualified Institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Boris Benic and Associates LLP

July 22, 2026
Garden City, New York

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF DECEMBER 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Investments, at fair value	\$ 4,666,898	\$ 3,044,500
Receivables:		
Participant contributions	56,347	44,253
Employer contributions	<u>31,589</u>	<u>18,216</u>
Total receivables	87,936	62,469
Total assets	<u>4,754,834</u>	<u>3,106,969</u>
Liabilities:		
Excess contributions payable	-	8,836
Net assets available for benefits	<u>\$ 4,754,834</u>	<u>\$ 3,098,133</u>

The accompanying notes are an integral part of these financial statements.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSET AVAILABLE FOR BENEFIT

FOR THE YEAR ENDED DECEMBER 31, 2025

Additions to net assets attributed to:

Investment income:

Net appreciation of the fair value on the investments	\$ 602,042
Interest and dividends	91,225
Total investment income	<u>693,267</u>

Contribution income:

Participant contributions	859,929
Employer contributions	592,758
Rollover contributions	89,984
Total contribution income	<u>1,542,671</u>
Total additions	<u>2,235,938</u>

Deductions from net assets attributed to:

Benefits paid to participants or beneficiaries	544,702
Administrative expenses	34,535
Total deductions	<u>579,237</u>
Net Increase	<u>1,656,701</u>

Net assets available for benefits:

Beginning of year	3,098,133
End of year	<u><u>\$ 4,754,834</u></u>

The accompanying notes are an integral part of these financial statements.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

The following is a brief description of the Key Autism Services OPR, LLC 401(K) Plan (the “Plan”) which is provided for general information purposes only. The Plan document, related adoption agreement and individual statements provided to each Plan participant should be referred to for more complete information.

General

The Plan is a qualified defined contribution pension plan covering eligible employees of Key Autism Services OPR, LLC (the “Company”). The Plan provides for elective deferral of wages and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Mid-Atlantic Trust Company (“Mid Atlantic”) is the investment custodian of the Plan and holds the Plan’s investments. The Investment Custodian is qualified institutions in accordance with 29 CFR 2520.103-5 of the Department of Labor’s (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. Paychex Retirement Services is the record-keeper of the Plan (the “Record-keeper”). The Plan administrator is responsible for overseeing and ensuring compliance with the Plan document. The Investment Custodian, record-keepers and the Plan administrator are appointed by the Company.

Eligibility

Employees are eligible to participate in the Plan if they have attained the age of 21 and completed 1 year of service and 500 hours of service. The Plan excludes those employees who are: (1) union employees covered by a collective bargaining agreement, (2) non-resident aliens, and (3) an employee as a result of an asset or stock acquisition, merger or similar transaction involving a change became an employee of the Company during the first Plan year after the transaction.

Participant Contributions

Participants may elect to defer 92% of compensation on a pre-tax basis. Compensation per the Plan document means wages, tips and other compensation on Form W-2. Compensation is adjusted to exclude bonus, fringe benefits, moving expenses, expense reimbursements, deferred compensation and welfare benefits.

For 2025, the maximum amount of compensation that may be considered for deferral purposes by participants and employer contributions is \$350,000. For 2025, total participant contributions are limited to a maximum of \$23,500. Participants who are at least age 50 by the end of the plan year and who have not attained age 60, as well as participants age 64 and older, may make additional catch-up contributions not to exceed \$7,500 for 2025. Effective January 1, 2025, pursuant to the SECURE 2.0 Act of 2022, participants who attain ages 60 through 63 during the plan year may make enhanced catch-up contributions of up to \$11,250, in lieu of the standard \$7,500 catch up contribution.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

Participant Contributions

The maximum annual addition that may be contributed or allocated to a participant's account under the Plan for the 2025 plan year shall not exceed the lesser of 100% of the participant's compensation or \$70,000 for participants under age 50; \$77,500 for participants ages 50 through 59 and age 64 and older; and \$81,250 for participants who attain ages 60 through 63 during the Plan year.

Employer Contributions

The Company provides for matching contributions of elective deferral contributions in the amount equal to 25% of the first 6% of compensation. The Company's matching contributions are only credited to those participants that have completed 500 hours of service following their employment commencement date.

The Company also has the option of making a discretionary non-elective employer contribution also known as a profit-sharing contribution. The non-elective contribution is allocated to each eligible participant's account based upon the ratio that each participant's compensation bears to the total compensation for the Plan year. To be eligible for discretionary non-elective contribution, the participant must complete 500 hours of service during the Plan Year and is required to be employed by the Company on the last day of the Plan year. A qualified non-elected contribution will be allocated to Non-Highly Compensated Employee Participants for the year 2025.

Rollover Contributions

A Plan participant may make a transfer to the Plan of a benefit from a qualified retirement plan of another employer, referred to as a rollover, with certain restrictions.

Investments

Participants direct the investment of their contributions into various investment options offered by the Plan.

Vesting

Participants are vested immediately in their contributions, rollover contributions, qualified non-elective contributions and earnings thereon. Participant vests in the employer's matching contributions as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Under two years	0%
Two Years	50%
More than two years	100%

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

Vesting

Participant vests in the employer's profit-sharing contributions as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Two Years or less	0%
More than two years	100%

Participant Accounts

The Plan administrator establishes and maintains a separate account for each participant, which is credited for voluntary and rollover contributions the participants make, employer contributions and Plan earnings. Income earned and net appreciation or depreciation on Plan investments, for a given investment, are allocated in proportion to the participant's accounts balances in that investment. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

The Plan does not allow participants to borrow from their account balances in the form of participant loans.

Forfeitures

Upon termination of employment participants forfeit their non-vested balances. These accounts may be used to reduce future Company contributions or to pay administrative expenses. At December 31, 2025 and 2024, forfeited non-vested accounts totaled \$22,437 and \$4,047, respectively. For the year ended December 31, 2025, \$19,109 were used to pay administrative expenses of the company.

ERISA Budget Account

The Investment Custodian, through its revenue sharing arrangements ("Shared Revenue") with investment companies, shares a portion of the Shared Revenue with retirement plans which it services. At December 31, 2025, and 2024, the remaining portion of the Shared Revenue, referred to as the ERISA Budget Account in the aggregate amount of \$2,409 and \$2,312 respectively, is included in the investment balance on the Statements of Net Assets Available for Benefits. The ERISA Budgeted Account can be used to either reduce Plan expenses or be reallocated to participant accounts.

Retirement

The normal retirement age is defined as the later of when the participant reaches the age of 65. A participant, who becomes disabled, as defined in the Plan document, is eligible for a disability retirement.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Description of the Plan

Distribution of Benefits

On termination of service prior to the normal retirement age, the participant may elect to receive a distribution of his or her vested benefit or may choose to rollover the benefit to another qualified plan or IRA account. Upon retirement, termination, death, disability, or attainment of age 65, vested benefits may be distributed via a lump sum payment. Participants must begin receiving Required Minimum Distributions, under IRS guidelines, upon reaching the age of 73.

Administrative Expenses

Administrative expenses may be paid out of the Plan or by the Company. During 2025, the Company incurred certain administrative expenses relating to the Plan without charge to the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates and Assumptions

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements. Purchases and sales of securities are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is accrued when earned. The Plan presents, in the Statement of Changes in Net Assets Available for Benefits, the net appreciation (depreciation) of the fair value of its investments, which 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 or beneficiaries are recorded when paid.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

2. Summary of Significant Accounting Policies

Risks and Uncertainties

The Plan provides for various investment options. Investment securities are exposed to various risks including but not limited to, interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Income Tax Status

The IRS has determined and informed the Trustee by an opinion letter dated August 31, 2020, that the non-standardized pre-approved plan, which was adopted by the Company, was qualified under the appropriate sections of the IRC. An employer adopting this non-standardized pre-approved plan is considered to have a plan qualified under section 401(a) of the IRC. Once qualified, the plan is required to operate in conformity with the IRC to maintain its qualified status. The Plan has been amended after the date of this opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan continues to be qualified and the trust established under the Plan is tax-exempt. No provision for income taxes has been included in the financial statements since the Plan has no unrelated business income tax.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization 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 had concluded that as of December 31, 2025 and 2024, there are no uncertain positions 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 the DOL, however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to 2022.

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 22, 2026, which is the date the financial statements were available to be issued.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

3. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of a Plan termination, participants would become 100 percent vested in their employer contributions.

4. Investments

For the year ended December 31, 2025, the Plan's investments appreciated (including gains and losses on investments bought and sold, as well as held during the year) in value by \$602,042.

5. Fair Value Measurements

The Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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.

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

5. Fair Value Measurements

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

Below is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024:

Interest-bearing cash and mutual funds: Valued at the daily closing price as reported by the fund. Interest-bearing cash and mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

2025				
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 27,285	\$ -	\$ -	\$ 27,285
Mutual funds	4,639,613	-	-	4,639,613
Investments, at fair value	<u>\$ 4,666,898</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,666,898</u>
2024				
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 6,993	\$ -	\$ -	\$ 6,993
Mutual funds	3,037,507	-	-	3,037,507
Investments, at fair value	<u>\$ 3,044,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,044,500</u>

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

5. Fair Value Measurements

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. For the year ended December 31, 2025, there were no purchases, issuances, transfers in or out of Level 3.

6. Related Party and Party-in-Interest Transactions

The Plan's investments are pooled separate accounts managed by the Investment Custodians. Also, administrative expenses are paid to the Investment Custodian. These transactions with the Investment Custodians qualify as party-in-interest transactions. The above transactions are not, however, considered prohibited transactions under CFR 408(b) of the ERISA regulations.

7. Unaudited Information Certified by the Plan's Investment Custodian

The Plan administrator has elected the method of annual reporting compliance permitted by CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information, which was certified by the Investment Custodian, as complete and accurate, except for comparing such information certified by the Investment Custodian to information included in the Plan's financial statements and supplemental schedule:

As of December 31,	2025	2024
Investments, at fair value	<u>\$ 4,666,898</u>	<u>\$ 3,044,500</u>
For the year ended December 31, 2025		
Investment income:		
Net appreciation of the fair value on the investments	\$ 602,042	
Interest and dividends	<u>91,225</u>	
Total investment income	<u>\$ 693,267</u>	

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024 AND
FOR THE YEAR ENDED DECEMBER 31, 2025

7. Unaudited Information Certified by the Plan's Investment Custodian

In addition, the information in the supplemental Schedule of Assets (Held at End of Year) as of December 31, 2025, has been certified by the Mid-Atlantic to be complete and accurate.

8. Reconciliation to Form 5500

The following reconciles net assets available for benefits per the financial statements as of December 31, 2025 and 2024, to the Plan's Form 5500, respectively, as filed by the Company:

	<u>2025</u>	<u>2024</u>
Net assets available for benefits per financial statements	\$ 4,754,834	\$ 3,098,133
US GAAP versus 5500 definition of Plan year contribution	(87,936)	(62,469)
Excess contribution payable	-	8,836
Amount reported per Form 5500	<u>\$ 4,666,898</u>	<u>\$ 3,044,500</u>

The following reconciles net increase in net assets available for benefits per the financial statements for the year ending December 31, 2025, to Form 5500, as filed by the Company:

Net increase as reported per financial statements	\$ 1,656,701
2025 contributions receivable adjustments resulting from US GAAP versus 5500 definition of Plan year contribution	(25,467)
Excess contribution payable	(8,836)
Net increase as reported per Form 5500	<u>\$ 1,622,398</u>

SCHEDULE H, PART IV, LINE 4i

KEY AUTISM SERVICES OPR, LLC 401(k) PLAN
 PLAN SPONSOR: *KEY AUTISM SERVICES OPR, LLC*
 PLAN SPONSOR EIN: 82-3637527
 PLAN NUMBER: 001

SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2025

(a) (b) Identity of issuer, lessor, borrower or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, maturity value	(d) Cost	(e) Current Value
Interest-bearing cash:			
Vanguard	Federal Money Market Fund	**	\$ 27,285
Mutual Funds:			
BlackRock	LifePath Index 2065	**	415,752
BlackRock	LifePath Index 2060	**	1,223,055
BlackRock	LifePath Index 2055	**	1,174,443
BlackRock	LifePath Index 2050	**	414,095
BlackRock	LifePath Index 2045	**	322,589
BlackRock	LifePath Index 2040	**	222,240
BlackRock	LifePath Index 2035	**	365,173
BlackRock	LifePath Index 2030	**	65,943
BlackRock	LifePath Index Retirement Fund	**	764
John Hancock	Disciplined Value Intl Fund	**	1,441
Fidelity	500 Index Fund	**	170,049
Fidelity	Mid Cap Index Fund	**	90,700
Fidelity	International Index	**	17,941
Nuveen	Small Cap Blend Index Fund R6 Class	**	6,738
Nuveen	Large Cap Value Index Fund R6 Class	**	9,425
Nuveen	Large Cap Growth Index Fund R6 Class	**	61,671
Vanguard	Small Cap Value Index Fund	**	8,304
Vanguard	Mid-Cap Value Index Fund	**	8,027
Vanguard	Small-Cap Growth Index Fund	**	15,776
Vanguard	Mid-Cap Growth Index Fund	**	16,523
Vanguard	International Growth	**	22,480
Vanguard	Total Bond Market Idx	**	6,484
Total Mutual Funds			<u>4,639,613</u>
Total investments			<u><u>\$ 4,666,898</u></u>

* Represents a party-in-interest as defined by the Employee Retirement Income Security Act of 1974.

** Cost omitted for participant directed investments.

The above information was certified to be complete and accurate by the Mid-Atlantic Trust Company,
 the investment custodian of the Plan.