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

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.)
- [X] 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:
- [X] 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
CGI COMMUNICATIONS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1994

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)
CGI COMMUNICATIONS, INC.

130 EAST MAIN STREET
ROCHESTER, NY 14604-1610

2b Employer Identification Number (EIN) 16-1568323

2c Plan Sponsor's telephone number 585-427-0020

2d Business code (see instructions) 541990

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.	07/29/2026	TIMOTHY CORCORAN
	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 [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	569
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	**6a(1)**	245
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	182
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	356
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	538
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	538
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	562
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	531
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	53
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:

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

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)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
CGI COMMUNICATIONS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CGI COMMUNICATIONS, INC.

D Employer Identification Number (EIN)
16-1568323

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).. . . . . [X] 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

MERRILL LYNCH,PIERCE,FENNER & SMITH

13-5674085

(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)

ASCENSUS LLC

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 99 15 62 50	NONE	51231	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

MERRILL LYNCH RETIREMENT & BENEFIT

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	18382	Yes [ ] No [X]	Yes [ ] No [ ]	0	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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H
(Form 5500)

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
CGI COMMUNICATIONS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CGI COMMUNICATIONS, INC.

D Employer Identification Number (EIN)
16-1568323

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)	10249	0
(2) Participant contributions	1b(2)	40997	29435
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	159146	199680
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	16154091	17652418
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	16364483	17881533
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 through1j)	1k		
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	16364483	17881533

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)	0	
(B) Participants	2a(1)(B)	1108842	
(C) Others (including rollovers)	2a(1)(C)	37296	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1146138
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	14747	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14747
(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)	455229	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		455229
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1403370
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		3019484
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1432821	
(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)		1432821
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	51231	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	18382	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		69613
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1502434
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1517050
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) [X] 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) [X] 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: WELKER MOJSEJ & DEVECCHIO CPAS, LL **(2)** EIN: 47-2504571

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

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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
CGI COMMUNICATIONS, INC. 401(K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CGI COMMUNICATIONS, INC.

D Employer Identification Number (EIN)
16-1568323

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | 1 | 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 45-0404698

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 3 |

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ Yes ☐ No ☐ N/A

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a	Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b	Enter the amount contributed by the employer to the plan for this plan year	6b	
c	Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ Yes ☐ No ☐ N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ Yes ☐ No ☐ N/A

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ Increase ☐ Decrease ☐ Both ☐ No

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ Yes ☐ No

11 a Does the ESOP hold any preferred stock? ..... ☐ Yes ☐ No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ Yes ☐ No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ 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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703678A .

WELKER MOJSEJ & DELVECCHIO
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator
CGI Communications, Inc. 401(k) Profit Sharing Plan and Trust
Rochester, NY

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the CGI Communications, Inc. 401 (k) Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Ascensus Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2025 and 2024, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter—Supplemental Schedules

The supplemental schedules of assets held at end of year is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Sincerely,

Welker Mojsej & DelVecchio CPAs, LLC

Rochester, New York
July 22, 2026

1200 JEFFERSON ROAD, SUITE 300, ROCHESTER, NY 14623 | PH 585.292.1041 | FAX 585.292.1051 | WWW.WELKERCPAS.COM

CGI Communications, Inc. 401(k) Profit Sharing Plan and Trust

Financial Statements
As of December 31, 2025 and 2024
Together With
Independent Auditor's Report

CGI Communications, Inc. 401(k) Profit Sharing Plan and Trust

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CGI Communications, Inc. 401(k) Profit Sharing Plan and Trust
Statements of Net Assets Available for Benefits
As of December 31, 2025 and 2024

	December 31, 2025	December 31, 2024
Investments at Fair Value:		
Money Market Funds	$ 329,806	$ 404,618
Mutual Funds	17,322,612	15,749,473
Total Investments	17,652,418	16,154,091
Receivables:		
Contributions - Employer	-	10,249
Contributions - Employee	29,435	40,997
Notes Receivable from Participants	199,680	159,146
Total Receivables	229,115	210,392
Net Assets Available for Benefits	$ 17,881,533	$ 16,364,483

See Independent Auditor's Report and Notes to the Financial Statements

CGI Communications, Inc. 401(k) Profit Sharing Plan and Trust
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2025 and 2024

	2025	2024
Additions to Net Assets Attributed to:		
Investments Income		
Interest and Dividends	$ 455,229	$ 378,841
Net Appreciation (Depreciation) in Fair Value of Investments	1,403,370	965,967
	1,858,599	1,344,808
Interest Income on Notes Receivable from Participants	14,747	14,571
Contributions:		
Participants	1,108,842	1,365,425
Employer	-	337,607
Rollover	37,296	4,564
	1,146,138	1,707,596
Total Additions	3,019,484	3,066,975
Deductions from Net Assets Attributed to:		
Benefits Paid to Participants	1,432,821	1,056,391
Administrative Expenses	69,913	65,103
Total Deductions	1,502,734	1,121,494
Net Increase	1,516,750	1,945,481
Net Assets Available for Benefits:		
Beginning of Year	16,364,483	14,419,002
End of Year	$ 17,881,233	$ 16,364,483

See Independent Auditor's Report and Notes to the Financial Statements

NOTE 1: Description of the Plan

The following description of the CGI Communications, Inc 4019K) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established to provide retirement benefits for employees of CGI Communications, Inc (the Company). The Plan became effective on April 1, 1994 and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Administration

The Company is the plan administrator. Ascensus Trust Company is the trustee of the Plan's assets and also provides record-keeping and other administrative services to the Plan. The Company pays certain administrative expenses of the Plan.

Eligibility

Employees who have attained 21 years of age are eligible to participate in the Plan after the completion of two months of employment with the Company for employee elective deferrals and employer matching contributions, and one year of service for employer profit sharing contributions.

Participant Contributions

Participants may make tax-deferred contributions to the Plan of up to 100% of their compensation, subject to statutory limitations and the Plan provisions. The Plan includes an automatic enrollment feature whereby all employees are automatically enrolled in the Plan with a deferral rate of 3% invested in a designated balanced fund, unless they choose not to participate or elect a different deferral percentage. In addition, participants may make rollover contributions to the Plan.

Employer Contributions

The Company may make discretionary matching contributions on behalf of participants that are employed on the last day of the plan year, regardless of hours worked. In 2025 and 2024, the discretionary matching contribution was calculated as 0% and 25%, respectively of the employee deferral contributions. The Plan also allows for the Company to make a discretionary profit-sharing match. No such profit-sharing match was made during the years ended December 31, 2025 and 2024.

Participant Accounts

Participants direct the investment of their accounts into various investment options offered by the Plan. Each participant's account is credited with the participant's contributions, employer contributions, and actual earnings thereon. The benefit to which a participant is entitles is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions and actual earnings/losses thereon. Employer contributions and actual earnings/losses thereon vest 20% after each year of service and are fully vested after five years. In addition, participants accounts become fully vested in the event of death or total disability.

Forfeitures

Forfeitures of non-vested account balances are used to reduce employer contributions in the current year or succeeding plan years. At December 31, 2025 and 2024 forfeited non-vested accounts total $41,073 and $25,513 respectively.

NOTE 1: Description of the Plan, Continued

Notes Receivable from Participants
Participants may borrow funds from $1,000 up to $50,000 or a portion of their vested account balance. Loans must be repaid within 4.5 years, unless the loan was used to purchase a primary residence. Amounts borrowed are secured by the vested balance in the participant's account and bear interest at the prime rate (9.00% at December 31, 2025) plus 2%. Principal and interest are paid trough bi-weekly payroll deductions.

Distribution of Benefits
Upon disability, death, retirement, or separation of service from the Company, a participant may elect to receive a lump sum payment or to have the account rolled over to another qualifying investment. The Plan may also make involuntary lump-sum distributions to terminated participants with vested account balances of $5,000 or less. In-service withdrawals from the Plan are permitted from vested accounts by participants that have attained the age of 59 1/2 or if the participant qualifies for a hardship withdrawal.

Hardship Withdrawals
Hardship withdrawals from the Plan are permitted under certain circumstances.

Plan Termination
Although it has not expressed any interest to do so, the Company has the right to terminate the Plan at any time, subject to the provisions of ERISA. In the event of plan termination, all participant accounts would become fully vested.

Plan Amendments
Theres were no significant amendments to the Plan during the year ended December 31, 2025.

NOTE 2: Summary of Significant Accounting Policies

Basis of Presentation
The accompanying financial statements have been prepared in conformity with accounting principals generally accepted in the United State of America.

Notes receivable from Participants
Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Risks and Uncertainties
Investment securities are exposed to various risks such as interest rate, market and credit risk. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the accompanying financial statements.

Benefit Payments
Benefits are recorded when paid.

Plan Expenses
Brokerage commissions, transfer taxes, and other charges and expenses in connection with the purchase or sale of securities are charged against the trust fund and added to the cost of such securities or deducted from the sale proceeds, as the case may be. Participants are also charged loan fees and check processing fees in certain circumstances.

Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2: Summary of Significant Accounting Policies, Continued

Investment Valuation and Income Recognition

The Plan's investments in register investment companies are reported at fair value as reported by the custodian. Purchases and sales of securities are reflected on the trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Subsequent Events

Subsequent events have been evaluated through July 22, 2026, which is the date the financial statements were available to be issued.

NOTE 3: Certified Investment Information

The following information included in the accompanying financial statements and schedule was certified as complete and accurate by Ascensus Trust Company as of and for the years ended December 31:

	2025	2024
Investments, at Fair Value	$ 17,652,418	$ 16,154,091
Net Appreciations (Depreciation) in Fair Value of Investments	$ 1,403,370	$ 965,967
Interest and Dividends	$ 455,229	$ 378,841
Schedule of Assets (Held at End of Year)	Schedule H, Line 4i	

The following investments represented 5% or more of the Plan's net assets available for benefits at December 31, 2025:

GM Loomis Sayles Core Plus Bond	$ 2,455,644
GM First Eagle Global	1,835,702
GM Nomura Value R6	1,661,475
GM Principal LargeCap Growth I Instl	1,193,870
GM Lord Abbett Mid Cap Stock	1,094,881
GM JPMorgan Core Plus Bond	1,048,289
GM American Funds New Perspective	917,143
	-
	-
	-
	$ 10,207,004
Other investments, individually less than 5%	7,445,414
Total investments, at fair value	$ 17,652,418

NOTE 3: Certified Investment Information, Continued

The following investments represented 5% or more of the Plan's net assets available for benefits at December 31, 2024:

GM Loomis Sayles Core Plus Bond	$	2,384,717
GM First Eagle Global		1,602,966
GM Macquarie Value		1,474,520
GM Principal LargeCap Growth I Instl		1,202,088
GM JPMorgan Core Plus Bond		1,013,147
GM Lord Abbett Mid Cap Stock		1,010,641
GM American Funds New Perspective		863,397
		-
		-
		-
	$	9,551,476
Other investments, individually less than 5%		6,602,615
Total investments, at fair value	$	16,154,091

During 2025 and 2024, the Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in value as follows:

	2025	2024
Net appreciation (depreciation) in value - mutual funds	$ 1,403,370	$ 965,967

NOTE 4: Fair Value of Financial Instruments

The Financial accounting Standards Board (FASB) Account Standards Codification (ASC) Fair Value Measurement Topic (Topic 820) establishes a hierarchy for information and valuation used in measuring fair value that is broken down into three levels based on reliability. Level 1 valuations are based on quoted prices in active markets for identical assets or liabilities. Level 2 valuations are based on inputs, other than quoted market prices included within Level1 that are observable either directly or indirectly. Level 3 valuations are based on information that is unobservable and significant to the overall fair value measurements.

NOTE 4: Fair Value of Financial Instruments, Continued

The Plan's assets fell within the ASC 820 hierarchy as follows at December 31, 2025:

	Level1	Level 2	Level 3	Total
Money Market Funds	$ 329,806	$ -	$ -	$ 329,806
Mutual Funds:				
Balanced	2,066,389	-	-	2,066,389
Commodities	539,556	-	-	539,556
Diversified Bond	5,143,594	-	-	5,143,594
Domestic Equity - Large Cap	3,857,161	-	-	3,857,161
Domestic Equity - Mid Cap	2,123,197	-	-	2,123,197
Domestic Equity - Small Cap	1,251,016	-	-	1,251,016
Domestic Equity - Specialty	464,423	-	-	464,423
High Yield Bond	408,961	-	-	408,961
International Stock	1,468,315	-	-	1,468,315
	-	-	-	-
Total Mutual Funds	17,322,612	-	-	17,322,612
	$ 17,652,418	$ -	$ -	$ 17,652,418

The Plan's assets fell within the ASC 820 hierarchy as follows at December 31, 2024:

	Level1	Level 2	Level 3	Total
Money Market Funds	$ 404,618	$ -	$ -	$ 404,618
Mutual Funds:				
Balanced	1,765,169	-	-	1,765,169
Commodities	445,993	-	-	445,993
Diversified Bond	4,821,396	-	-	4,821,396
Domestic Equity - Large Cap	3,480,251	-	-	3,480,251
Domestic Equity - Mid Cap	1,918,640	-	-	1,918,640
Domestic Equity - Small Cap	1,182,203	-	-	1,182,203
Domestic Equity - Specialty	449,622	-	-	449,622
High Yield Bond	412,232	-	-	412,232
International Stock	1,273,967	-	-	1,273,967
	-	-	-	-
Total Mutual Funds	15,749,473	-	-	15,749,473
	$ 16,154,091	$ -	$ -	$ 16,154,091

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

NOTE 4: Fair Value of Financial Instruments, Continued

Money Market Funds: Valued at cost or amortized cost, which approximates fair value.

Mutual Funds: Valued at fair value based on quoted market prices in active markets.

NOTE 5: Tax Status

The Plan adopted a prototype plan document sponsored by Great West Trust Company. Great West Trust Company received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014, which stated that the prototype plan satisfies the applicable provisions of the Internal Revenue Cod. The Plan itself has not received a determination letter from the IRS. However, the Plan's management and tax counsel believe that the Plan is currently designed and being operated in compliance with applicable requirements of the IRS. Therefore, no provision for income taxes has been included in the accompanying financial statements.

NOTE 6: Party-In-Interest Transactions

The Company is the Plan sponsor. As such, transactions between the Company and the Plan qualify as party-in-interest transactions. Transactions involving notes receivable from participants also qualify as party-in-interest transactions.

NOTE 7: Reconciliation to Form 5500

The following is a reconciliation of the Plan's changes in net assets available for benefits per financial statements to the changes in net assets available for benefits per Form 5500 for the year ended December 31:

	2025	2024
Changes in Net Assets Available for:		
Benefits, per the Financial Statements	$ 1,516,750	$ 1,945,481
Contributions Receivable Not on 5500 - Beginning	-	-
Contributions Receivable Not on 5500 - Ending	-	-
Changes in Net Assets Available for Benefits, per Form 5500	$ 1,516,750	$ 1,945,481

CGI Communications, Inc. 401(k) Profit Sharing Plan and Trust
EIN 16-1568323 / Plan 001
Form 5500 - Schedule H, Line 4i
Schedule of Assets (Held at the End of Year)
As of December 31, 2025

(a) Party in Interest	(b) Identity of issue	© Description of Investment	(d) * Historical Cost	(e) Current Value
	* cost omitted as these investments are participant-directed			
	Money Market Funds:			
	BlackRock Liquidity FedFund Premier	Money Market		$ 202,912
	GM BlackRock Liquidity FedFund Premier	Money Market		126,894
		Money Market		-
		Money Market		-
				329,806
	Mutual Funds:			
	Allspring Special Small Cap Value Instl	Mutual Fund		160,403
	American Fund New Perspective	Mutual Fund		543,011
	DWS Enhanced Commodity Strategy Instl	Mutual Fund		74,357
	First Eagle Global	Mutual Fund		230,687
	GM Allspring Special Small Cap Value Ins	Mutual Fund		604,069
	GM American Funds New Perspective	Mutual Fund		917,143
	GM DWS Enhanced Commodity Strategy Instl	Mutual Fund		465,199
	GM First Eagle Global	Mutual Fund		1,835,702
	GM JPMorgan Core Plus Bond	Mutual Fund		1,048,289
	GM Loomis Sayles Core Plus Bond	Mutual Fund		2,455,644
	GM Lord Abbett High Yield	Mutual Fund		382,025
	GM Lord Abbett Mid Cap Stock	Mutual Fund		1,094,881
	GM Nomura Mid Cap Growth I	Mutual Fund		724,208
	GM Nomura Value R6	Mutual Fund		1,661,475
	GM Merdian Small Cap Growth Instl	Mutual Fund		320,339
	GM PIMCO Real Return Instl	Mutual Fund		641,782
	GM Principal LargeCap Growth I Instl	Mutual Fund		1,193,870
	GM Principal Real Estate Securities Inst	Mutual Fund		453,586
	GM TCW Emerging Markets Income I	Mutual Fund		673,596
	Janus Henderson Mid Cap	Mutual Fund		68,513
	JPMorgan Core Plus Bond	Mutual Fund		109,475
	Loomis Sayles Core Plus Bond	Mutual Fund		42,644
	Lord Abbett High Yield	Mutual Fund		26,936
	Lord Abbett Mid Cap Stock	Mutual Fund		81,867
	Nomura Intl Core Equity	Mutual Fund		8,161
	Nomura Mid Cap Growth	Mutual Fund		153,728
	Nomura Value R6	Mutual Fund		191,644
	Meridian Small Cap Growth	Mutual Fund		166,205
	PIMCO Real return Instl	Mutual Fund		42,665
	Principal LargeCap Growth I Instl	Mutual Fund		810,172
	Principal Real Estate Securities Instl	Mutual Fund		10,837
	TCW Emerging Markets Income	Mutual Fund		129,499
		Mutual Fund		-
		Mutual Fund		-
		Mutual Fund		-
				17,322,612
	Total Investments			17,652,418
	Notes Receivable From Participants (Party-In-Interest)			
	Interest rate 7.25 - 9.75%			199,680
				$ 17,852,098

See Independent Auditor's Report

Attachment to 2025 Form 5500

Assets Held at Year End

Plan Name CGI COMMUNICATIONS, INC. 401(K) PROFIT SHARING PLAN AND TRUST
Plan Sponsor Name CGI COMMUNICATIONS, INC.
EIN 16-1568323
PN 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Lord Abbett	Lord Abbett High Yield R4	0	26,936
	Lord Abbett	GM Lord Abbett High Yield R4	0	382,025
	Lord Abbett	GM Lord Abbett Mid Cap Stock R4	0	1,094,881
	Lord Abbett	Lord Abbett Mid Cap Stock R4	0	81,867
	Nomura	Nomura Value R6	0	191,644
	Allspring	Allspring Special Small Cap Value Instl	0	160,403
	Nomura	Nomura International Core Equity Instl	0	8,161
	Nomura	Nomura Mid Cap Growth Instl	0	153,728
	JP Morgan	JPMorgan Core Plus Bond R6	0	109,475
	Janus Henderson	Janus Henderson Mid Cap Value I	0	68,513
	Meridian	Meridian Small Cap Growth Instl	0	166,205
	Loomis Sayles	Loomis Sayles Core Plus Bond N	0	42,644
	Principal	Principal Real Estate Securities Instl	0	10,837
	Principal	Principal LargeCap Growth I Instl	0	810,172
	PIMCO	PIMCO Real Return Instl	0	42,665
	American Funds	American Funds New Perspective R6	0	543,011
	First Eagle	First Eagle Global I	0	230,687
	DWS	DWS Enhanced Commodity Strategy Instl	0	74,357
	TCW	TCW Emerging Markets Income I	0	129,499
	Nomura	GM Nomura Value R6	0	1,661,475
	Allspring	GM Allspring Special Small Cap Value Ins	0	604,069
	Nomura	GM Nomura Mid Cap Growth Instl	0	724,208
	JP Morgan	GM JPMorgan Core Plus Bond R6	0	1,048,287
	Meridian	GM Meridian Small Cap Growth Instl	0	320,339
	Loomis Sayles	GM Loomis Sayles Core Plus Bond N	0	2,455,644
	Principal	GM Principal Real Estate Securities Inst	0	453,586
	Principal	GM Principal LargeCap Growth I Instl	0	1,193,870
	PIMCO	GM PIMCO Real Return Instl	0	641,782
	American Funds	GM American Funds New Perspective R6	0	917,143
	First Eagle	GM First Eagle Global I	0	1,835,702
	DWS	GM DWS Enhanced Commodity Strategy Instl	0	465,199
	TCW	GM TCW Emerging Markets Income I	0	673,596
	BlackRock	BlackRock Liquidity FedFund Premier	0	202,912
	BlackRock	GM BlackRock Liquidity FedFund Premier	0	126,894
	Participant's Loan Account	Various Rates and Maturities	0	199,680