

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 DIGITAL MONITORING PRODUCTS, INC. EMPLOYEES 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/01/1995
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) DIGITAL MONITORING PRODUCTS, INC. 2500 N PARTNERSHIP BLVD SPRINGFIELD, MO 65803-8877
2b	Employer Identification Number (EIN) 43-1199089
2c	Plan Sponsor's telephone number 417-831-9362
2d	Business code (see instructions) 335900

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.	07/30/2026	JESSIECA HOLLISTER-GRAHAM
	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	5 606
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) 364 6a(2) 345 6b 1 6c 161 6d 507 6e 0 6f 507 6g(1) 550 6g(2) 455 6h 37
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 2K 3D 3H 2S 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) (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 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan DIGITAL MONITORING PRODUCTS, INC. EMPLOYEES 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DIGITAL MONITORING PRODUCTS, INC.	D Employer Identification Number (EIN) 43-1199089	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-LP9W	455	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	687
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	203
(4) Transferred from separate account	7c(4)	100928
(5) Other (specify below)	7c(5)	
(6) Total additions	7c(6)	101818
d Total of balance and additions (add lines 7b and 7c(6))	7d	101818
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	1
(3) Transferred to separate account	7e(3)	101817
(4) Other (specify below)	7e(4)	
(5) Total deductions	7e(5)	101818
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 DIGITAL MONITORING PRODUCTS, INC. EMPLOYEES 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DIGITAL MONITORING PRODUCTS, INC.		D Employer Identification Number (EIN) 43-1199089

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)

LPL FINANCIAL LLC-RPCP

95-2834236

(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?
28 59	ADVISOR	56690	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

NATIONWIDE

31-4156830

(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	39995	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

IRON FIDUCIARY

99-9552241

(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?
52	NONE	4492	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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)

INVESTNET RETIREMENT SOLUTIONS, LLC

20-1409613

(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?
28 59	NONE	2555	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

NATIONWIDE LIFE INSURANCE COMPANY

31-4156830

(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?
28 59	RECORDKEEPER	898	Yes ☒ No ☐	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
(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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan DIGITAL MONITORING PRODUCTS, INC. EMPLOYEES 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DIGITAL MONITORING PRODUCTS, INC.	D Employer Identification Number (EIN) 43-1199089	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	RELIANCE TRUST STABLE VALUE FUND
---	----------------------------------

b Name of sponsor of entity listed in (a):	RELIANCE TRUST COMPANY
--	------------------------

c EIN-PN 58-1428634-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
---	--

b Name of sponsor of entity listed in (a):	
--	--

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
---	--

b Name of sponsor of entity listed in (a):	
--	--

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
---	--

b Name of sponsor of entity listed in (a):	
--	--

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
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b Name of sponsor of entity listed in (a):	
--	--

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
----------	---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE:	
---	--

b Name of sponsor of entity listed in (a):	
--	--

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
----------	---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE:	
---	--

b Name of sponsor of entity listed in (a):	
--	--

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
----------	---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II**Information on Participating Plans (to be completed by DFEs, other than DCGs)**

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 DIGITAL MONITORING PRODUCTS, INC. EMPLOYEES 401(K) PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 DIGITAL MONITORING PRODUCTS, INC.	D Employer Identification Number (EIN) 43-1199089	

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)	65841	68562
(2) Participant contributions.....	1b(2)	34046	0
(3) Other	1b(3)	449	449
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)	186905	178324
(9) Value of interest in common/collective trusts	1c(9)	387851	0
(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)	17787028	20463185
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e).....	1f	18462120	20710520

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	18462120	20710520
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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)	680410	
(B) Participants	2a(1)(B)	1831770	
(C) Others (including rollovers).....	2a(1)(C)	132333	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2644513
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	343685	
(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)	12869	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		356554
(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)	369097	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		369097
(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)		
(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)		1745900
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		5116064

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2737040	
(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)		2737040
f Corrective distributions (see instructions)	2f		45789
g Certain deemed distributions of participant loans (see instructions)	2g		9259
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	75576	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		75576
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2867664

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2248400
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: **ABACUS CPAS, LLC**

(2) EIN: **27-2328447**

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?	☒		2000000
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 DIGITAL MONITORING PRODUCTS, INC. EMPLOYEES 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DIGITAL MONITORING PRODUCTS, INC.		D Employer Identification Number (EIN) 43-1199089
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): 75-3182674		
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

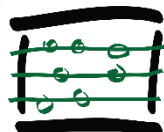
- 22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702763A.

Digital Monitoring Products, Inc.

Employees 401(k) Plan

Independent Auditors' Report
with
Financial Statements
and
Supplemental Information

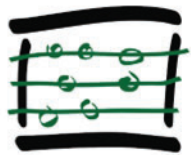
For the Years Ended December 31, 2025 and 2024



Abacus CPAs, LLC[®]
Better Guidance. Smarter Decisions.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Table of Contents
December 31, 2025 and 2024

Independent Auditors' Report	1
Financial Statements	
Statements of Net Assets Available for Benefits.....	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
Supplemental Information	
Form 5500, Schedule H, Line 4i – Schedules of Assets (Held at End of Year)	16



Independent Auditors' Report

To the Trustees of the
Digital Monitoring Products, Inc. Employees 401(k) Plan
Springfield, Missouri

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

We have performed audits of the financial statements of Digital Monitoring Products, Inc. Employees 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Digital Monitoring Products, Inc. Employees 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of and for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate. The certified information for 2025 was prepared and certified by Nationwide Trust Company, FSB, and the certified information for 2024 was prepared and certified by Matrix Trust Company.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).
-

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Digital Monitoring Products, Inc. Employees 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Digital Monitoring Products, Inc. Employees 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Digital Monitoring Products, Inc. Employees 401(k) 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 Digital Monitoring Products, Inc. Employees 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedules titled "Schedule H, Line 4i – Schedule of Assets (Held at End of Year)" are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Abacus CPAs, LLC

Springfield, Missouri
July 30, 2026

Digital Monitoring Products, Inc. Employees 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Cash, noninterest-bearing	\$ -	\$ 112,888
Investments:		
Mutual funds	-	17,789,440
Common collective trust	-	387,852
Pooled separate accounts	20,463,185	-
Total investments, at fair value	<u>20,463,185</u>	<u>18,177,292</u>
Receivables:		
Participant contributions	68,562	65,841
Employer contributions	-	34,046
Interest receivable from participants	449	391
Notes receivable from participants	178,324	186,905
Total receivables	<u>247,335</u>	<u>287,183</u>
Total Assets	<u>20,710,520</u>	<u>18,577,363</u>
Net Assets Available for Benefits	<u><u>\$ 20,710,520</u></u>	<u><u>\$ 18,577,363</u></u>

See Accompanying Notes to Financial Statements

Digital Monitoring Products, Inc. Employees 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2025 and 2024

	2025	2024
Additions:		
Additions to net assets attributed to:		
Investment Activities:		
Net appreciation in fair value of investments	\$ 2,342,447	\$ 1,258,596
Dividends	992	1,012,050
Additions to Investment Activities	<u>2,343,439</u>	<u>2,270,646</u>
Interest income on notes receivable from participants	12,869	12,678
Contributions:		
Participants	1,831,770	1,606,164
Employer, net of forfeiture	680,410	797,384
Rollovers	132,333	11,995
Total Contributions	<u>2,644,513</u>	<u>2,415,543</u>
Total Additions	<u>5,000,821</u>	<u>4,698,867</u>
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	2,792,088	3,426,356
Administrative expenses	75,576	41,026
Total Deductions	<u>2,867,664</u>	<u>3,467,382</u>
Increase in Net Assets Available for Benefits	2,133,157	1,231,485
Net Assets Available for Benefits		
Beginning of year	<u>18,577,363</u>	<u>17,345,878</u>
Net Assets Available for Benefits, end of year	<u><u>\$ 20,710,520</u></u>	<u><u>\$ 18,577,363</u></u>

See Accompanying Notes to Financial Statements

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

1. Description of Plan

The following description of Digital Monitoring Products, Inc. Employees 401(k) Plan (the Plan) provides general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan was established September 1, 1995 and is a type of defined contribution qualified retirement plan commonly referred to as a 401(k) Plan. Effective January 1, 2025, the Plan was amended and restated. The Plan covers eligible employees of Digital Monitoring Products, Inc. (the Sponsor) and SecureCom Wireless, LLC. In 2024, the Plan also covered eligible employees of JMB Services, LLC. The Sponsor serves as both the plan administrator and plan trustee and is responsible for controlling and managing the operations of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Except as otherwise noted in the Plan's summary plan description, employees who attained age eighteen will be eligible to participate in the Plan once they reach the entry date. Effective January 1, 2025, the entry date is the date the eligibility requirements are met. In 2024, the entry date required 1,000 service hours.

Contributions

Each year, participants may contribute a percentage of their pre-tax annual compensation to their account. Participants may also make Roth contributions to their account. Catch-up contributions are permitted for eligible participants. Effective January 1, 2025, the Plan operates as a safe harbor 401(k) Plan. For 2025, the Sponsor matched 100% of participant contributions not exceeding the first 3% of compensation and 50% of participant contributions for the next 2% of compensation. The safe harbor matching contribution is determined each payroll period. For 2024, the Sponsor matched 100% of contributions not exceeding the first 2% of gross compensation and 50% of the next 4% of gross compensation. The Sponsor may also make annual discretionary nonelective contributions in which participants must meet the Plan's eligibility requirements. There were no discretionary nonelective contributions during 2025 or 2024. The Plan also allows rollover contributions from other qualified plans in accordance with applicable laws and regulations. The total amount of participant and employer contributions that can be made during a year is subject to certain Internal Revenue Code (IRC) limitations.

Participant Accounts

Participants direct the investment of their contributions into various investment options offered by the Plan. Each participant's account is credited with the participant's contributions, the Sponsor's contributions, and earnings thereon. Allocations are based on each participant's earnings or account balances, as defined in the Plan. Participant accounts are charged for specific services used, such as loan set-up fees, loan maintenance fees, and distribution fees as applicable. Investment advisory fees are also allocated to participant accounts that are invested in the managed investment models. This investment advisory fee is based on the value of each participant's account balance.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

1. Description of Plan - (continued)

Vesting

Participants are immediately vested in their individual contributions, safe harbor matching contributions, and actual earnings thereon. Effective January 1, 2025, participants are also immediately vested in the Sponsor's matching and discretionary contributions, including actual earnings thereon. However, for participants who commenced employment before January 1, 2025, the portion of their accounts attributable to matching and discretionary contributions made before January 1, 2025, continues to vest based on years of continuous service, as defined by the Plan. Under this vesting schedule, participants are 1) 0% vested if less than two years, 2) 20% after two years, 3) 40% after three years, 4) 60% after four years, 5) 80% after five years, and 6) 100% vested after six years of credited service. Participants also become fully vested upon normal retirement age, early retirement age, death, or total and permanent disability.

Forfeitures

Any non-vested portions of terminated participants' account balances remain in the Plan and may be used to reduce employer contributions and/or to reduce administrative expenses. For the years ended December 31, 2025 and 2024, forfeited non-vested account balances totaled \$144,149 and \$326,417, respectively. Forfeited amounts remained in the forfeiture account and were used to reduce contributions and administrative expenses.

Investment Options

Participants direct the investment of their accounts among the investment options offered by the Plan. Effective January 1, 2025, the Plan's investments were transferred to Nationwide, and the investment options available to participants were held through pooled separate accounts. Participants may change their investment elections in accordance with the provisions of the Plan and the recordkeeper's administrative procedures. Participants also have the option to invest through managed investment models offered by the Plan's investment adviser, Fervent Wealth Management.

During 2024, the Plan's investment options consisted of various mutual funds and a common collective trust. Participants could direct their accounts among the available investment options and change their investment allocations in accordance with the provisions of the Plan.

Participant Loans

Participants may borrow a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of their vested account balance attributable to accounts from which loans may be made. A participant may only have one outstanding loan at a time. Loan terms shall not exceed five years or up to fifteen years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at 1% above the prime rate. Principal and interest are paid ratably through payroll deductions. A loan becomes immediately due and payable upon a participant's termination of employment unless directly rolled over to another employer's plan, if permitted.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

1. Description of Plan - (continued)

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive the value of the participant's vested interest in his or her account in a lump-sum amount, installments, or partial withdrawals, as permitted by the Plan.

For termination of service due to other reasons, a participant may receive the value of the vested balances in his or her account as a lump-sum distribution. In-service distributions - including those available at age 59 1/2, required minimum distributions and hardship withdrawals - are also available to participants if they meet the requirements as stipulated by the Plan. All non-vested employer contributions will be forfeited.

Plan Amendment, Restatement, and Service Provider Conversion

Effective January 1, 2025, the Plan was amended and restated and converted to a Safe Harbor 401(k) Plan. Separately, JMB Services LLC ceased participating in the Plan because its employees became employees of Digital Monitoring Products, Inc. The affected employees continued participating in the Plan, and their participant account balances remained in the Plan.

During 2025, the Plan's trustee and recordkeeper were changed from Matrix Trust Company and Employee Fiduciary, respectively, to Nationwide Trust Company, FSB and Nationwide Retirement Solutions. Plan assets were transferred to Nationwide as part of the conversion and remained assets of the Plan. The conversion did not constitute a transfer of assets to another employee benefit plan. During 2024, the Plan's investment advisor changed from Pinnacle Financial Strategies to Fervent Wealth Management.

In connection with the 2025 trustee and recordkeeper conversion, the Plan's investment options were transferred from mutual funds and a common collective trust to pooled separate accounts. Accordingly, the classification of investments presented in the statement of net assets available for benefits changed between December 31, 2024 and 2025. The change reflects a change in the underlying investment vehicles and did not represent a change in accounting principle.

2. Summary of Significant Accounting Policies

This summary of significant accounting policies is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of the plan administrator, who is responsible for their integrity and objectivity.

Date of Management's Review

Subsequent events were evaluated through July 30, 2026 the date the financial statements were available to be issued.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

2. Summary of Significant Accounting Policies - (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Loan amortization is based on the interest and repayment terms as stipulated in the loan agreement. Interest on participant loans is recognized when earned and credited to the participant's account. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Investment Valuation and Income Recognition

The Plan's investments are stated 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. Mutual funds are valued at quoted market prices representing the net asset value of shares held by the Plan at year-end. The pooled separate accounts and common collective trust are valued using net asset value per unit, or its equivalent, as reported by the respective investment providers. The Plan uses net asset value per unit, or its equivalent, as a practical expedient to estimate the fair value of these investments. The value of each investment is determined by multiplying the number of units held by the applicable unit value at the measurement date.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes realized gains and losses on investments sold and unrealized appreciation and depreciation on investments held during the year.

Basis of Accounting

The Plan's financial statements are presented on the accrual basis of accounting.

3. Fair Value Measurements

FASB Accounting Standards Codification Topic 820, *Fair Value Measurement*, establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The three levels of the fair value hierarchy are as follows:

Level 1 – Unadjusted quoted prices in active markets for identical assets that the Plan can access at the measurement date.

Level 2 – Observable inputs other than quoted prices included within Level 1.

Level 3 – Unobservable inputs.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

3. Fair Value Measurements - (continued)

Investments measured using net asset value per share, or its equivalent, as a practical expedient are not classified within the fair value hierarchy.

Mutual funds are valued at quoted market prices representing the net asset value of shares held by the Plan at year-end and are classified as Level 1 investments.

The Plan's pooled separate accounts are valued using unit values provided by Nationwide. The unit values reflect changes in the net asset value of the applicable investment option, distributions received, and applicable asset-based fees. The value of each investment is determined by multiplying the number of units held by the applicable unit value at the measurement date. The Plan uses net asset value per unit, or its equivalent, as a practical expedient to estimate fair value. The Plan's investment options are valued on each business day.

As of December 31, 2025, all of the Plan's investments were measured at net asset value as a practical expedient and, therefore, were not classified within the fair value hierarchy. See the net asset value table below.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024:

	Fair Value Measurements at December 31, 2024 using:			
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)	Amounts measured at fair value 12/31/2024
<u>Assets</u>				
Mutual funds	\$ 17,789,440	\$ -	\$ -	\$ 17,789,440
	<u>\$ 17,789,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,789,440</u>

The following table presents investments measured using net asset value per unit, or its equivalent, as a practical expedient. These investments are not classified within the fair value hierarchy:

<u>Investment Class</u>	<u>2025</u>	<u>2024</u>
Pooled separate accounts	\$ 20,463,185	\$ -
Common collective trust	-	387,852
Total	<u>\$ 20,463,185</u>	<u>\$ 387,852</u>

The pooled separate accounts consist of unitized investment options maintained through Nationwide. Participant account values are determined using the applicable daily unit value. The common collective trust held during 2024 primarily invested in stable-value investment contracts supported by underlying fixed-income investments.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

4. Investments

During the years ended 2025 and 2024, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated in value by \$2,457,690 and \$1,258,596, respectively, as follows:

	<u>2025</u>	<u>2024</u>
Mutual funds	\$ -	\$ 1,128,912
Common collective trust	-	11,167
Pooled separate accounts	<u>2,342,447</u>	<u>-</u>
	<u><u>\$ 2,342,447</u></u>	<u><u>\$ 1,140,079</u></u>

The 2024 statement of changes in net assets available for benefits included \$118,517 of forfeiture activity within net appreciation in fair value of investments. Forfeitures represent reallocations of nonvested participant balances within the Plan and are not investment income. The prior-year amount has been excluded from the investment appreciation detail presented above.

5. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the statement of net assets available for benefits.

Recent market conditions have resulted in an unusually high degree of volatility and increased the risks associated with certain investments held by the Plan, which could impact the value of investments after the date of these financial statements.

The values of the pooled separate accounts and common collective trust are based on net asset values, or their equivalents, reported by the respective investment providers. The reported values may differ from amounts ultimately realized upon redemption if the applicable investment or contract is subject to redemption restrictions, notice periods, market-value adjustments, or other contractual provisions.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

6. Summary of Certified Information

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete by the Plan's investment custodian, Nationwide Trust Company, FSB for the year ended December 31, 2025 and Matrix Trust Company for the year ended December 31, 2024.

	<u>2025</u>	<u>2024</u>
Assets:		
Cash, noninterest-bearing	\$ -	\$ 112,888
Investments, at fair value		
Mutual funds	-	17,789,440
Common collective trust	-	387,852
Pooled separate accounts	20,463,185	-
Notes receivable from participants	178,324	186,905
Income:		
Dividends	992	1,012,050
Interest income on notes receivable from participants	12,869	12,678
Net appreciation in fair value of investments	2,342,447	1,258,596

7. Related Party Transactions

The plan administrator participates in the plan. One of the individuals serving as a trustee of the Plan also participates in the Plan. Additionally, the Plan incurs expenses related to general administration and recordkeeping.

Additional service providers of the plan include Nationwide, the Plan's recordkeeper and third-party advisor, Abacus CPAs, LLC, the Plan's auditor, and Fervent Wealth Management, the Plan's investment advisor. Pinnacle Family Advisors, Inc. was terminated as investment advisor in August 2024.

Notes receivable from participants represent participant loans, which are party-in-interest transactions under ERISA. These loans are secured by participants' vested account balances and are subject to the provisions of the Plan and applicable statutory exemptions.

8. Administrative Expenses

Administrative expenses included fees for the following services during 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Third party administrator services	\$ 75,576	\$ 32,693
Investment advisory and review services	-	8,333
Total administrative expenses	<u>\$ 75,576</u>	<u>\$ 41,026</u>

Administrative expenses charged directly to the Plan were \$75,576 and \$41,026 for the years ended December 31, 2025 and 2024, respectively. Certain additional administrative expenses of the Plan were paid directly by the Sponsor and are not reflected as deductions from net assets in the accompanying statements of changes in net assets available for benefits.

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

9. Income Tax Status

The Plan has adopted a DST Retirement Solutions, LLC non-standardized defined contribution pre-approved plan document. The provider has obtained from the Internal Revenue Service an opinion letter specifying that the form of the document satisfies Internal Revenue Code Section 401 as of the date of the opinion letter. The Plan has been amended since the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore believes that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2022.

10. Plan Termination

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become fully vested in their accounts.

11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to the Form 5500:

	<u>2025</u>	<u>2024</u>
Net assets available for benefits per the financial statements	\$ 20,710,520	\$ 18,577,363
Cash, noninterest-bearing	-	(112,888)
Investment valuation adjustment	-	(2,355)
Net assets available for benefits per the Form 5500	<u>\$ 20,710,520</u>	<u>\$ 18,462,120</u>

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2025 and 2024 respectively:

<u>Reconciliation of Financial Statements to Form 5500 at December 31, 2025</u>			
	<u>Schedule H Form</u>	<u>Reconciliation</u>	<u>Statement of</u>
	<u>5500</u>	<u>Adjustments</u>	<u>changes in Net</u>
			<u>Assets Available for</u>
			<u>Benefits</u>
Participant contributions & rollovers	\$ 1,964,103	\$ -	\$ 1,964,103
Employer contributions	680,410	-	680,410
Increase in Net Assets Available for Benefits	\$ 2,248,400	\$ (115,243)	\$ 2,133,157

Digital Monitoring Products, Inc. Employees 401(k) Plan
Notes to Financial Statements
For the Years Ended December 31, 2025 and 2024

11. Reconciliation of Financial Statements to Form 5500 - (continued)

Reconciliation of Financial Statements to Form 5500 at December 31, 2024			
	Schedule H Form 5500	Reconciliation Adjustments	Statement of changes in Net Assets Available for Benefits
Participant contributions & rollovers	\$ 1,586,364	\$ 31,795	\$ 1,618,159
Employer contributions	829,179	(31,795)	797,384
Increase in Net Assets Available for Benefits	\$ 1,214,438	\$ 17,047	\$ 1,231,485

12. Participant Distributions Payable

As of December 31, 2025, and 2024, the Plan had distributions not yet paid to participants of \$0 and \$0 respectively. The plan follows ASC 962-205-50, therefore, they are not included as a liability on the statement of net assets available for benefits

Supplemental Information

Digital Monitoring Products, Inc. Employees 401(k) Plan
EIN 43-1199089
Plan Number 001
Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2025

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	AMFDS 2010 TRGT DT Retirement Income R6	Pooled Separate Account	\$ -	\$ 158,530
	AMFDS 2015 TRGT DT Retirement Income R6	Pooled Separate Account	-	224,685
	AMFDS 2020 TRGT DT Retirement Income R6	Pooled Separate Account	-	816,585
	AMFDS 2025 TRGT DT Retirement Income R6	Pooled Separate Account	-	3,130,346
	AMFDS 2030 TRGTDTRTRMT R6	Pooled Separate Account	-	3,297,565
	AMFDS 2035 TRGTDTRTRMT R6	Pooled Separate Account	-	2,602,726
	AMFDS 2040 TRGTDTRTRMT R6	Pooled Separate Account	-	1,281,220
	AMFDS 2045 TRGTDTRTRMT R6	Pooled Separate Account	-	2,902,220
	AMFDS 2050 TRGTDTRTRMT R6	Pooled Separate Account	-	1,286,201
	AMFDS 2055 TRGTDTRTRMT R6	Pooled Separate Account	-	1,229,561
	AMFDS 2060 TRGTDTRTRMT R6	Pooled Separate Account	-	1,242,338
	AMFDS 2065 TRGTDTRTRMT R6	Pooled Separate Account	-	538,414
	AMFDS NEW WLD R6	Pooled Separate Account	-	35,165
	ARTISAN INTL VAL INST	Pooled Separate Account	-	3,729
	BAIRD COR PLS BD INST	Pooled Separate Account	-	1,749
	BLKRK 80/20 TRGTALLOC INST	Pooled Separate Account	-	60,843
	COHENSTRS REALEST SEC Z	Pooled Separate Account	-	13,192
	DFA INTL LGCAP GR	Pooled Separate Account	-	10,062
	FID 500 INDX	Pooled Separate Account	-	640,143
	FID INFL PRTCT BD INDX	Pooled Separate Account	-	1,159
	FID US BD INDX	Pooled Separate Account	-	6,651
	PGIM HI YLD R6	Pooled Separate Account	-	10,531
	PIMCO INTL BDUSDLRHDGINST	Pooled Separate Account	-	31,003
	VNGRD GNMA ADML	Pooled Separate Account	-	56,789
	VNGRD TTL INTL BD IDX ADML	Pooled Separate Account	-	15,857
	VNGRD TTL INTLSTKINDX ADML	Pooled Separate Account	-	93,804
	VNGRD TTL STMKT INDX FD AS	Pooled Separate Account	-	267,125
	VNGRD WLSLY INC ADML	Pooled Separate Account	-	8,663
	PTNM GR OPFR R6	Pooled Separate Account	-	176,635
	NW GENEVA SMCAP GR R6	Pooled Separate Account	-	49,595
	VIC SYC ESTBLSHD VAL R6	Pooled Separate Account	-	28,312
	CLVRT INTL EQ R6	Pooled Separate Account	-	9,723
	PRNCPL MDCAP R6	Pooled Separate Account	-	87,858
	AM FUNDS 2070 TRGTDTRTRMT FND - Class R6	Pooled Separate Account	-	59
	FED HRMS GOV OBLGTNS PRMR	Pooled Separate Account	-	144,147
	Total Pooled Separate Accounts		-	20,463,185
* Participant Loans & Interest		Interest 4.25 to 9.50%	-	178,773
			\$ -	\$ 20,641,958

*Party-in-interest as defined by ERISA

Digital Monitoring Products, Inc. Employees 401(k) Plan
EIN 43-1199089
Plan Number 001
Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2024

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	American EuroPacific Growth R6	Mutual Fund	\$ -	\$ 1,041,556
	American Funds Cap. Inc. Builder R6	Mutual Fund	-	132,790
	American Funds US Gov't Sec	Mutual Fund	-	205,894
	BlackRock Global Allocation A	Mutual Fund	-	81,674
	Blackrock Natural Resources	Mutual Fund	-	210,029
	Federated Mid-Cap Index	Mutual Fund	-	2,764,172
	Fidelity Large Cap Growth Index Fund	Mutual Fund	-	705,389
	Vanguard 500 Idx Adm	Mutual Fund	-	3,785,018
	Vanguard Emerging Mkts Stk Adm	Mutual Fund	-	733,614
	Vanguard Equity Income Adm	Mutual Fund	-	1,330,428
	Vanguard High-Yield Corporate Adm	Mutual Fund	-	189,513
	Vanguard Infla.Protected Sec Adm	Mutual Fund	-	204,732
	Vanguard Life Strategy Consv Grth	Mutual Fund	-	55,780
	Vanguard Mid-Cap Value Admiral	Mutual Fund	-	112,278
	Vanguard Mid Cap Index Adm	Mutual Fund	-	76,931
	Vanguard Real Estate Ind Fund Admi Sh	Mutual Fund	-	230,639
	Vanguard Small Cap Idx Adm	Mutual Fund	-	1,497,369
	Vanguard Total Bond Mk Index Adm	Mutual Fund	-	196,270
	Vanguard Wellesley Income Adm	Mutual Fund	-	4,235,364
	Total Mutual Funds		-	17,789,440
	Cash	Noninterest-bearing	-	112,888
	Reliance Metlife GAC Series 25053	CCT Fund	-	387,852
*	Participant Loans & Interest	Interest 4.25 to 6.50%	-	187,296
			<u>\$ -</u>	<u>\$ 18,477,476</u>

*Party-in-interest as defined by ERISA

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan: ►	DIGITAL MONITORING PRODUCTS, INC. EMPLOYEES 401(K) PLAN
Employer Identification Number: ►	43-1199089
For plan year (beginning/ending): ►	01/01/25 - 12/31/25 Plan number: ► 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
	AMFDS 2010 TRGT DT RETIREMENT INCOME R6	POOLED SEPARATE ACCOUNT		\$158,530.00
	AMFDS 2015 TRGT DT RETIREMENT INCOME R6	POOLED SEPARATE ACCOUNT		\$224,685.00
	AMFDS 2020 TRGT DT RETIREMENT INCOME R6	POOLED SEPARATE ACCOUNT		\$816,585.00
	AMFDS 2025 TRGT DT RETIREMENT INCOME R6	POOLED SEPARATE ACCOUNT		\$3,130,346.00
	AMFDS 2030 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$3,297,565.00
	AMFDS 2035 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$2,602,726.00
	AMFDS 2040 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$1,281,220.00
	AMFDS 2045 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$2,902,220.00
	AMFDS 2050 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$1,286,201.00
	AMFDS 2055 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$1,229,561.00
	AMFDS 2060 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$1,242,338.00
	AMFDS 2065 TRGTDTRTRMT R6	POOLED SEPARATE ACCOUNT		\$538,414.00
	AMFDS NEW WLD R6	POOLED SEPARATE ACCOUNT		\$35,165.00
	ARTISAN INTL VAL INST	POOLED SEPARATE ACCOUNT		\$3,729.00
	BAIRD COR PLS BD INST	POOLED SEPARATE ACCOUNT		\$1,749.00
	BLKRK 80/20 TRGTALLOCC INST	POOLED SEPARATE ACCOUNT		\$60,843.00
	COHENSTRS REALEST SEC Z	POOLED SEPARATE ACCOUNT		\$13,192.00
	DFA INTL LGCAP GR	POOLED SEPARATE ACCOUNT		\$10,062.00
	FID 500 INDX	POOLED SEPARATE ACCOUNT		\$640,143.00
	FID INFL PRTCT BD INDX	POOLED SEPARATE ACCOUNT		\$1,159.00
	FID US BD INDX	POOLED SEPARATE ACCOUNT		\$6,651.00
	PGIM HI YLD R6	POOLED SEPARATE ACCOUNT		\$10,531.00
	PIMCO INTL BDUSDLRHGDINST	POOLED SEPARATE ACCOUNT		\$31,003.00
	VNGRD GNMA ADML	POOLED SEPARATE ACCOUNT		\$56,789.00
	VNGRD TTL INTL BD IDX ADML	POOLED SEPARATE ACCOUNT		\$15,857.00
	VNGRD TTL INTLSTKINDX ADML	POOLED SEPARATE ACCOUNT		\$93,804.00
	VNGRD TTL STMKT INDX FD AS	POOLED SEPARATE ACCOUNT		\$267,125.00
	VNGRD WLSLY INC ADML	POOLED SEPARATE ACCOUNT		\$8,663.00
	PTNM GR OPFR R6	POOLED SEPARATE ACCOUNT		\$176,635.00
	NW GENEVA SMCAP GR R6	POOLED SEPARATE ACCOUNT		\$49,595.00
	VIC SYC ESTBLSHD VAL R6	POOLED SEPARATE ACCOUNT		\$28,312.00
	CLVRT INTL EQ R6	POOLED SEPARATE ACCOUNT		\$9,723.00
	PRNCPL MDCAP R6	POOLED SEPARATE ACCOUNT		\$87,858.00
	AM FUNDS 2070 TRGTDTRTRMT FND - CLASS R6	POOLED SEPARATE ACCOUNT		\$59.00
	FED HRMS GOV OBLGTNS PRMR	POOLED SEPARATE ACCOUNT		\$144,147.00
	PARTICIPANT LOANS	LOW-HIGH INTEREST RATE 4.25% - 9.50%		\$178,324.00