

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 BETA GROUP, INC. 401(K) PROFIT SHARING PLAN AND TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1990
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) BETA GROUP, INC. 701 GEORGE WASHINGTON HIGHWAY LINCOLN, RI 02865
2b	Employer Identification Number (EIN) 05-0398907
2c	Plan Sponsor's telephone number 401-333-2382
2d	Business code (see instructions) 541330

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.	09/15/2026	JEAN MOLONEY
	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 FIDELITY WORKPLACE SERVICES LLC JEAN MOLONEY 100 CROSBY PARKWAY COVINGTON, KY 41015	3b Administrator's EIN 04-3532603 3c Administrator's telephone number 859-386-4199
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	5 204
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) 163 6a(2) 169 6b 1 6c 43 6d 213 6e 0 6f 213 6g(1) 187 6g(2) 196 6h 5
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 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 0
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan BETA GROUP, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BETA GROUP, INC.	D Employer Identification Number (EIN) 05-0398907	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY WORKPLACE SERVICES, LLC
04-3532603

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

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

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

FIDELITY WORKPLACE SERVICES, LLC

04-3532603

(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?
14 24 28 37 64 65	PLAN ADMINISTRATOR	33224	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

CETERA INVESTMENT ADVISORS LLC

36-3258176

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	21602	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY WORKPLACE SERVICES, LLC	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AS ST BOND PLUS IS - SS&C GIDS, IN 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.15%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY WORKPLACE SERVICES, LLC	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE & COX GLB BD I - SS&C GIDS, 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.08%

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

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

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 BETA GROUP, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BETA GROUP, INC.	D Employer Identification Number (EIN) 05-0398907	

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:	RT METLIFE STABLE VL
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b Name of sponsor of entity listed in (a):	RELIANCE TRUST COMPANY
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c EIN-PN 46-6625485-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1311828
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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):	
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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):	
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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)
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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)
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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)
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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):	
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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)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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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
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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 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 BETA GROUP, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 BETA GROUP, INC.	D Employer Identification Number (EIN) 05-0398907	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	341017	387844
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	935378	930709
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	86040	133949
(9) Value of interest in common/collective trusts	1c(9)	1338701	1311828
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	39528329	45857771
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
1e Buildings and other property used in plan operation	1e	0	0
1f Total assets (add all amounts in lines 1a through 1e)	1f	42229465	48622101

Liabilities

1g Benefit claims payable	1g	0	0
1h Operating payables	1h	0	0
1i Acquisition indebtedness	1i	0	0
1j Other liabilities	1j	0	0
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	42229465	48622101
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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)	387844	
(B) Participants	2a(1)(B)	2006166	
(C) Others (including rollovers)	2a(1)(C)	386991	
(2) Noncash contributions	2a(2)	0	2781001
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	37072	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	6239	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		43311
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	1810806
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1810806	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1810806
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		37696
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		5148010
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		9820824

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3368871	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3368871
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	9439	
(3) Recordkeeping fees	2i(3)	23786	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	26092	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		59317
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3428188

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6392636
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **MINSK, GOULD, TATTRIE & LUSSIER, LL**

(2) EIN: **36-4774142**

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?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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 BETA GROUP, INC. 401(K) PROFIT SHARING PLAN AND TRUST		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BETA GROUP, INC.		D Employer Identification Number (EIN) 05-0398907
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
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 Q702438A.

BETA GROUP, INC. 401(K) PROFIT SHARING PLAN AND TRUST

**FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULE**

DECEMBER 31, 2025 AND 2024



INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Beta Group, Inc. 401(k) Profit Sharing Plan and Trust
Lincoln, Rhode Island

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

We have performed audits of the accompanying financial statements of Beta Group, Inc. 401(k) Profit Sharing Plan and Trust, 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 Beta Group, Inc. 401(k) Profit Sharing Plan and Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2025 and 2024, and for the years then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beta Group, Inc. 401(k) Profit Sharing Plan and Trust'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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Beta Group, Inc. 401(k) Profit Sharing Plan and Trust'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 Beta Group, Inc. 401(k) Profit Sharing Plan and Trust'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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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.

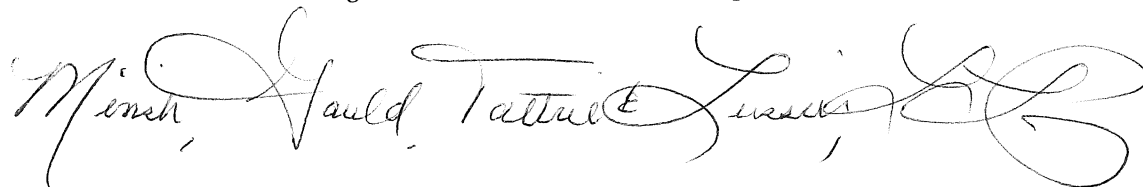
Other Matter - Supplemental Schedule Required by ERISA

The Supplemental Schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

A large, stylized handwritten signature in black ink, likely belonging to a representative of the auditing firm.

Minsk, Gould, Tattler & Lussier, LLP
Canton, Massachusetts
August 10, 2026

Statements of Net Assets Available for Benefits
Beta Group, Inc. 401(k) Profit Sharing Plan and Trust

December 31	2025	2024
Assets		
Investments, at Fair Value	\$ 48,100,308	\$ 41,802,408
Receivables:		
Plan Sponsor Contribution	387,844	341,017
Notes Receivable from Participants	133,949	86,040
Total Receivables	521,793	427,057
Total Assets	48,622,101	42,229,465
Total Liabilities	-	-
Net Assets Available for Plan Benefits	<u>\$ 48,622,101</u>	<u>\$ 42,229,465</u>

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

Statements of Changes in Net Assets Available for Benefits Beta Group, Inc. 401(k) Profit Sharing Plan and Trust

For the Year Ended December 31	2025	2024
Additions to Net Assets:		
Contributions:		
Participant Contributions	\$ 2,006,166	\$ 1,954,906
Plan Sponsor Contributions	387,844	341,017
Rollover Contributions	386,991	608,255
Net Investment Income:		
Net Appreciation in the Fair Value of Investments	5,185,707	4,131,559
Dividend Income	1,810,805	1,231,179
Interest Income	37,072	8,984
Interest Income From Participant Loans	6,239	5,326
Total Additions	9,820,824	8,281,226
Deductions from Net Assets:		
Distributions to Participants	3,368,871	4,620,573
Administrative Fees and Charges	59,317	47,466
Miscellaneous Expense	-	1,150
Total Deductions	3,428,188	4,669,189
Net Increase in Net Assets	\$ 6,392,636	\$ 3,612,037
Net Assets Available for Benefits, Beginning of Year	42,229,465	38,617,428
Net Assets Available for Benefits, End of Year	\$ 48,622,101	\$ 42,229,465

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

1. Description of the Plan:

The following description of the Beta Group, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for more complete information regarding the terms of the Plan. Effective January 9, 2024, the Plan's trustee and recordkeeper changed from Mid Atlantic Trust Company ("MATC") to Fidelity Management Trust Company ("FMTC").

General: The Plan is a defined contribution, 401(k) plan covering all employees of Beta Group, Inc. (the Plan Sponsor). The Plan was established on May 1, 1990, to provide a systematic savings plan and retirement benefits for eligible employees (the Participants). Under MATC (January 1, 2024 to January 8, 2024), the Plan had no service requirement and employees become eligible for participation in the Plan upon attaining the age of 21. Under FMTC (January 9, 2024 to December 31, 2025), the Plan has a one-month service requirement and employees become eligible for participation in the Plan upon attaining the age of 21.

Contributions: Participants may contribute up to 92% of their pre-tax compensation, subject to limitations under Federal law. Rollover contributions from other qualified plans are allowed.

The Plan Sponsor may, at its discretion, make matching, discretionary or qualified non-elective contributions to the Plan in any Plan year in an amount determined by the Board of Directors of the Plan Sponsor. For the years ended December 31, 2025 and 2024, the Plan Sponsor made a matching contribution equal to 20% of the total salary deferrals elected by eligible Participants.

The matching contributions during the years ended December 31, 2025 and 2024 amounted to \$387,844 and \$341,017, respectively. The Plan Sponsor used \$24,020 of forfeitures available to offset the matching contributions for the Plan year ended December 31, 2024. During the years ended December 31, 2025 and 2024, no additional discretionary or qualified non-elective contributions were made by the Plan Sponsor.

Participant Accounts: Each Participant's account is credited with the Participant's contribution, Plan Sponsor's contribution, and an allocation of Plan earnings. Allocations are based on total investment earnings and average Participant investment balances,

as defined. The benefit to which a Participant is entitled is the benefit that can be provided from the Participant's vested account.

Expenses: The Plan Sponsor pays for all expenses incurred by the Plan, except for certain transaction fees and loan charges which are paid by the Plan.

Vesting: Participants are immediately vested 100% in their voluntary contributions (including rollover contributions) and the Plan Sponsor's qualified non-elective contributions, plus actual earnings thereon. The Plan provides that each participant will begin vesting in his or her matching contribution account and profit-sharing contribution account (if any) after completion of two years of service and will be fully vested after six years of service. Forfeited amounts are applied against the Plan Sponsor's future contributions or plan expenses. As of December 31, 2025 and 2024, the Plan had \$30,066 and \$39,584, respectively, remaining to offset future contributions.

Benefits and Withdrawals: Upon reaching the normal retirement age of 65, or upon reaching the age of 59-1/2 for in-service withdrawals, or upon death or disability of a Participant (or beneficiary) prior to retirement or upon termination of employment, benefits become available for disbursement. All benefits payable under the Plan are paid in a lump-sum cash payment. Hardship withdrawals are allowed under the provisions of the Plan and cannot exceed the amount required to meet the immediate financial need created by the hardship.

Notes Receivable from Participants: Participants may borrow from their Plan accounts in amounts attributable to the Participant's vested account balance for a maximum of 5 years, unless it is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 10 years from the date of the loan. The minimum loan is \$1,000 and the maximum is the lesser of one-half of the Participant's vested account balance or \$50,000 reduced by the highest outstanding loan balance in the Participant's account during the prior twelve-month period. The interest rate is fixed at the inception of the loan in an amount equal to the rate offered by a qualifying financial institution for a similar type of loan. The interest rate charged on loans outstanding as of December 31, 2025 and 2024, amounted to 4.25% - 9.5% per annum. Repayment of principal and interest shall be made on a per pay-period basis, but shall not be less than quarterly.

1. Description of the Plan (Continued):

Plan Investments: The Plan's investments were held in various securities of Mid Atlantic Trust Company ("MATC") from January 1, 2024 to January 8, 2024 and Fidelity Management Trust Company ("FMTC") from January 9, 2024 through December 31, 2025. Participants have the option to allocate their contributions and the Plan Sponsor's contributions, if any, in their individual accounts among various investment alternatives and to make transfers as specified in the Plan document.

2. Significant Accounting Policies:

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

Accounting Guidance: The Plan has adopted the provisions of FASB Accounting Standards Update (ASU) 2015-12 (Part II), "Plan Accounting (Topics 960, 962 and 965): Plan Investment Disclosures." This ASU eliminates the disclosure of individual investments that represent 5 percent or more of net assets available for benefits, eliminates the net appreciation or depreciation for investments by general type, and requires that investments be grouped only by general type, eliminating the need to disaggregate the investments by nature, characteristics, and risks. However, the Plan has elected to present investment detail by fund in addition to the required general-type grouping.

Use of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Actual results experienced by the Plan may differ from those estimates.

Participant Salary Deferrals: Participant contributions are recorded in the period in which the Participants' payroll deductions are made.

Regulatory Developments: The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management adopted mandatory provisions effective for the year ended December 31, 2025, and continues to evaluate the impact of the adoption and implementation of this legislation on the Plan. The application of the SECURE 2.0 Act did not have a material effect on the Plan's financial statements.

Payment of Benefits: Benefits are recorded when paid.

Investment Valuation and Income Recognition: Mutual funds are valued at their fair value. Fair value is determined by using quoted market prices. The Plan's investment in a common collective trust is valued at the net asset value of the units held, as a practical expedient for fair value. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. Interest income is on the accrual basis and dividend income is recorded on the ex-dividend date. Purchases and sales of securities are reflected on a trade date basis. The net appreciation (depreciation) in the fair value of the Plan's investments consists of realized gains (losses) and unrealized appreciation (depreciation) on those investments.

Subsequent Events: For the year ended December 31, 2025, the Plan has evaluated subsequent events for recognition and disclosure through August 10, 2026, the date of financial statement issuance. Plan management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

3. Risks and Uncertainties:

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

4. Party-in-Interest Transactions:

Certain Plan investments are in funds managed by Fidelity Management Trust Company as of December 31, 2025 and 2024. Fidelity Management Trust Company is a trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for certain transactions amounted to \$59,317 and \$47,466, for the years ended December 31, 2025 and 2024, respectively. For the year ended December 31, 2025, the Plan Sponsor did not use any forfeitures to pay expenses related to the Plan. Notes receivable from participants are also considered party-in-interest transactions.

5. Tax Status:

The Internal Revenue Service has issued an opinion letter dated June 30, 2020, stating that the pre-approved plan adopted by the Plan Sponsor was designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the IRS opinion letter, however, the Plan Administrator believes that the Plan is currently being operated in compliance with the applicable provisions of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements. Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2025, there are no uncertain positions taken or expected to be taken that would require recognition or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2022.

6. Plan Termination:

While it is the intention of the Plan Sponsor to continue the Plan indefinitely, the Plan Sponsor reserves the right to terminate or amend the Plan at any time subject to the provisions of ERISA. In the event of termination, the accounts of all Participants shall become fully vested and plan assets shall be distributed in accordance with the terms of the Plan.

7. Fair Value Measurements:

FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets and liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These mutual funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1).

7. Fair Value Measurements (Continued):

Common Collective Trust - The Plan's investment in the Reliance MetLife Stable Value Fund is a common/collective trust managed by Reliance Trust Company. The Fund's investment objective is to preserve principal while generating earnings at rates competitive with short-term, high-quality fixed-income investments. The Fund invests in the MetLife Group Annuity Contract 25053, which consists of separately managed fixed-income investment portfolios.

The fund invests in a fully benefit-responsive investment contract issued by MetLife and the Plan holds no direct interest in a fully benefit-responsive investment contract requiring contract-value measurement. The Plan's interest in the Fund is valued at net asset value ("NAV") as a practical expedient for fair value. The NAV is based on the fair value of the underlying assets as reported by the fund manager. Participant transactions generally occur at the Fund's reported NAV. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Interest Bearing Cash - Interest bearing cash consists of money market investments and cash balances held at a financial institution. The carrying value approximates fair value because of the short-term nature of these investments, and the amounts are classified within Level 1 of the valuation hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
<i>Level 1</i>		
Mutual Funds	\$ 45,857,771	\$ 39,528,329
Money Market Fund	<u>930,709</u>	<u>935,378</u>
<i>Total Level 1</i>	\$ 46,788,480	\$ 40,463,707
Common Collective Trust	<u>1,311,828</u>	<u>1,338,701</u>
Total	<u>\$ 48,100,308</u>	<u>\$ 41,802,408</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Fair value of investments in entities that use NAV:

The following is the Plan's investment for which fair value is measured using the NAV per share practical expedient as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

2025 - MetLife Stable Value Fund

Fair Value at December 31, 2025 - \$ 1,311,828
 Redemption frequency - Daily
 Redemption Notice Period - 1 Day
 Unfunded Commitments-None

2024 - MetLife Stable Value Fund

Fair Value at December 31, 2024 - \$ 1,338,701
 Redemption frequency - Daily
 Redemption Notice Period - 1 Day
 Unfunded Commitments-None

8. Information Certified by the Trustee (Unaudited):

The Plan's investments and investment transactions were certified by Mid Atlantic Trust Company (January 1, 2024 to January 8, 2024) and Fidelity Management Trust Company (January 9, 2024 to December 31, 2025), the Trustees of the Plan, as complete and accurate for the periods ended December 31, 2025 and 2024.

Therefore, in accordance with the request of the Plan Administrator and as allowed under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, this information was not subjected to auditing procedures by the Plan's independent public accountants, except for comparing such information to the related information included in the financial statements and accompanying schedule. The following is a summary of the unaudited information regarding the Plan, which was prepared by or derived from information prepared by the Trustee and furnished to the Plan Administrator:

	2025	2024
Statements of Net Assets Available for Benefits:		
Mutual Funds	\$ 45,857,771	\$ 39,528,329
Money Market Funds	930,709	935,378
Common Collective Trust	1,311,828	1,338,701
Notes Receivable from Participants	133,949	86,040
Statements of Changes in Net Assets Available for Benefits:		
Net Appreciation in Fair Value of Investments	\$ 5,185,707	\$ 4,131,559
Dividend Income	1,810,805	1,231,179
Interest Income	43,311	14,310

See Note 9 to the financial statements.

See the Schedule H, Line 4i supplemental schedule of assets (held at end of year).

9. Investments in Mutual Funds, Money Market Funds, and Common Collective Trust:

The fair value of the mutual funds, money market fund, and the common collective trust held by the Plan as of December 31, 2025 and 2024, are summarized as follows:

Investments	2025	2024
Fidelity 500 Index	\$ 6,645,236	\$ 5,345,936
Fidelity Freedom 2035	4,413,949	2,500,102
Fidelity Freedom 2040	3,514,809	2,269,233
Fidelity Freedom 2045	3,436,057	2,625,198
Fidelity Freedom 2025	3,435,842	2,896,738
Fidelity Blue Chip Growth Fund	2,558,168	2,228,457
Fidelity NASDAQ Composite Index	2,386,999	2,238,648
Vanguard Balanced Index Fund Admiral	2,153,036	1,826,064
Fidelity Freedom 2030	1,466,875	1,030,735
Fidelity Large Cap Growth	1,365,559	1,548,868
Vanguard Value Index Fund Admiral	1,358,124	1,118,492
MetLife Stable Value Fund Series	1,311,828	1,338,701
JPMorgan U.S. Equity Fund Class	1,266,920	1,195,916
MFS Mid Cap Growth Fund	1,121,748	1,385,678
Fidelity Freedom 2055	1,034,472	798,298
Fidelity Multi-Asset Index	1,032,883	1,511,683
American Funds New World R6	954,833	982,639
Fidelity Government Money Market	930,709	935,378
Fidelity International Index	888,452	667,146
Vanguard Explorer Fund Admiral	825,718	880,286
Fidelity Freedom 2060	755,313	621,886
Fidelity Mid Cap Index	665,675	793,636
Fidelity International Capital Appreciation K6 Fund	634,564	753,974
American Funds New Perspective R6	590,486	523,533
Fidelity Freedom 2050	527,990	624,339
Fidelity Small Cap Index	474,065	501,809
Fidelity Total Bond Fund	465,647	574,554
PIMCO RAE US Small Fund Instl	319,397	362,698
Allspring Special Mid Cap Value R6	298,771	312,968
Fidelity Freedom 2065	235,493	86,902
PIMCO Income Instl	214,256	179,515
C&S Realty Shares Z	148,049	175,977
Vanguard High-Yield Corporate Fund Admiral	143,533	122,456
Fidelity Freedom 2015	123,318	120,241
Templeton Foreign R6	106,946	225,093
Fidelity Inflation-Protection Bond Index	99,700	82,664
Fidelity US Bond Index	83,751	46,816
Dodge & Cox Global Bond Fund Class I	53,352	44,738
Allspring Bond Plus	26,016	-
Fidelity Freedom 2020	25,149	254,424
JPMorgan Government Bond R6	6,356	30,078
Fidelity Freedom 2070	264	-
Fidelity SAI Sustainable Core Plus Bond	-	24,088
T Rowe Price International Discovery I	-	9,681
Vanguard Tax-Managed Balanced Fund Admiral Shares	-	6,141
Total	<u>\$ 48,100,308</u>	<u>\$ 41,802,408</u>

**Schedule H, Line 4i - Supplemental Schedule of Assets
(Held at End of Year) as of December 31, 2025**

**Beta Group, Inc. 401(k) Profit Sharing Plan and Trust
EIN #05-0398907 / Plan #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
	* Fidelity 500 Index	Mutual Fund	**	\$ 6,645,236
	* Fidelity Freedom 2035	Mutual Fund	**	4,413,949
	* Fidelity Freedom 2040	Mutual Fund	**	3,514,809
	* Fidelity Freedom 2045	Mutual Fund	**	3,436,057
	* Fidelity Freedom 2025	Mutual Fund	**	3,435,842
	* Fidelity Blue Chip Growth Fund	Mutual Fund	**	2,558,168
	* Fidelity NASDAQ Composite Index	Mutual Fund	**	2,386,999
	Vanguard Balanced Index Fund Admiral	Mutual Fund	**	2,153,036
	* Fidelity Freedom 2030	Mutual Fund	**	1,466,875
	* Fidelity Large Cap Growth	Mutual Fund	**	1,365,559
	Vanguard Value Index Fund Admiral	Mutual Fund	**	1,358,124
	MetLife Stable Value Fund Series	Common Collective Trust	**	1,311,828
	JPMorgan U.S. Equity Fund Class	Mutual Fund	**	1,266,920
	MFS Mid Cap Growth Fund	Mutual Fund	**	1,121,748
	* Fidelity Freedom 2055	Mutual Fund	**	1,034,472
	* Fidelity Multi-Asset Index	Mutual Fund	**	1,032,883
	American Funds New World R6	Mutual Fund	**	954,833
	* Fidelity Government Money Market	Money Market Fund	**	930,709
	* Fidelity International Index	Mutual Fund	**	888,452
	Vanguard Explorer Fund Admiral	Mutual Fund	**	825,718
	* Fidelity Freedom 2060	Mutual Fund	**	755,313
	* Fidelity Mid Cap Index	Mutual Fund	**	665,675
	* Fidelity International Capital Appreciation K6 Fund	Mutual Fund	**	634,564
	American Funds New Perspective R6	Mutual Fund	**	590,486
	* Fidelity Freedom 2050	Mutual Fund	**	527,990
	* Fidelity Small Cap Index	Mutual Fund	**	474,065
	* Fidelity Total Bond Fund	Mutual Fund	**	465,647
	PIMCO RAE US Small Fund Instl	Mutual Fund	**	319,397
	Allspring Special Mid Cap Value R6	Mutual Fund	**	298,771
	* Fidelity Freedom 2065	Mutual Fund	**	235,493
	PIMCO Income Instl	Mutual Fund	**	214,256
	C&S Realty Shares Z	Mutual Fund	**	148,049
	Vanguard High-Yield Corporate Fund Admiral	Mutual Fund	**	143,533
	* Fidelity Freedom 2015	Mutual Fund	**	123,318
	Templeton Foreign R6	Mutual Fund	**	106,946
	* Fidelity Inflation-Protection Bond Index	Mutual Fund	**	99,700
	* Fidelity US Bond Index	Mutual Fund	**	83,751
	Dodge & Cox Global Bond Fund Class I	Mutual Fund	**	53,352
	Allspring Bond Plus	Mutual Fund	**	26,016
	* Fidelity Freedom 2020	Mutual Fund	**	25,149
	JPMorgan Government Bond R6	Mutual Fund	**	6,356
	* Fidelity Freedom 2070	Mutual Fund	**	264
		Participant loans with interest rates of 4.25 - 9.50%, maturing through 2032	**	133,949
				<u>\$48,234,257</u>

* Represents a party-in-interest to the Plan.

** Cost information may be omitted for participant-directed transactions under an individual account plan.

**Schedule H, Line 4i - Supplemental Schedule of Assets
(Held at End of Year) as of December 31, 2025**

**Beta Group, Inc. 401(k) Profit Sharing Plan and Trust
EIN #05-0398907 / Plan #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
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	* Fidelity Freedom 2035	Mutual Fund	**	4,413,949
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	* Fidelity Freedom 2025	Mutual Fund	**	3,435,842
	* Fidelity Blue Chip Growth Fund	Mutual Fund	**	2,558,168
	* Fidelity NASDAQ Composite Index	Mutual Fund	**	2,386,999
	Vanguard Balanced Index Fund Admiral	Mutual Fund	**	2,153,036
	* Fidelity Freedom 2030	Mutual Fund	**	1,466,875
	* Fidelity Large Cap Growth	Mutual Fund	**	1,365,559
	Vanguard Value Index Fund Admiral	Mutual Fund	**	1,358,124
	MetLife Stable Value Fund Series	Common Collective Trust	**	1,311,828
	JPMorgan U.S. Equity Fund Class	Mutual Fund	**	1,266,920
	MFS Mid Cap Growth Fund	Mutual Fund	**	1,121,748
	* Fidelity Freedom 2055	Mutual Fund	**	1,034,472
	* Fidelity Multi-Asset Index	Mutual Fund	**	1,032,883
	American Funds New World R6	Mutual Fund	**	954,833
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	* Fidelity Freedom 2060	Mutual Fund	**	755,313
	* Fidelity Mid Cap Index	Mutual Fund	**	665,675
	* Fidelity International Capital Appreciation K6 Fund	Mutual Fund	**	634,564
	American Funds New Perspective R6	Mutual Fund	**	590,486
	* Fidelity Freedom 2050	Mutual Fund	**	527,990
	* Fidelity Small Cap Index	Mutual Fund	**	474,065
	* Fidelity Total Bond Fund	Mutual Fund	**	465,647
	PIMCO RAE US Small Fund Instl	Mutual Fund	**	319,397
	Allspring Special Mid Cap Value R6	Mutual Fund	**	298,771
	* Fidelity Freedom 2065	Mutual Fund	**	235,493
	PIMCO Income Instl	Mutual Fund	**	214,256
	C&S Realty Shares Z	Mutual Fund	**	148,049
	Vanguard High-Yield Corporate Fund Admiral	Mutual Fund	**	143,533
	* Fidelity Freedom 2015	Mutual Fund	**	123,318
	Templeton Foreign R6	Mutual Fund	**	106,946
	* Fidelity Inflation-Protection Bond Index	Mutual Fund	**	99,700
	* Fidelity US Bond Index	Mutual Fund	**	83,751
	Dodge & Cox Global Bond Fund Class I	Mutual Fund	**	53,352
	Allspring Bond Plus	Mutual Fund	**	26,016
	* Fidelity Freedom 2020	Mutual Fund	**	25,149
	JPMorgan Government Bond R6	Mutual Fund	**	6,356
	* Fidelity Freedom 2070	Mutual Fund	**	264
		Participant loans with interest rates of 4.25 - 9.50%, maturing through 2032	**	133,949
				<u>\$48,234,257</u>

* Represents a party-in-interest to the Plan.

** Cost information may be omitted for participant-directed transactions under an individual account plan.

BETA GROUP, INC. 401(K) PROFIT SHARING PLAN AND TRUST

**FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULE**

DECEMBER 31, 2025 AND 2024



INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Beta Group, Inc. 401(k) Profit Sharing Plan and Trust
Lincoln, Rhode Island

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

We have performed audits of the accompanying financial statements of Beta Group, Inc. 401(k) Profit Sharing Plan and Trust, 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 Beta Group, Inc. 401(k) Profit Sharing Plan and Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2025 and 2024, and for the years then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beta Group, Inc. 401(k) Profit Sharing Plan and Trust'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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Beta Group, Inc. 401(k) Profit Sharing Plan and Trust'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 Beta Group, Inc. 401(k) Profit Sharing Plan and Trust'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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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.

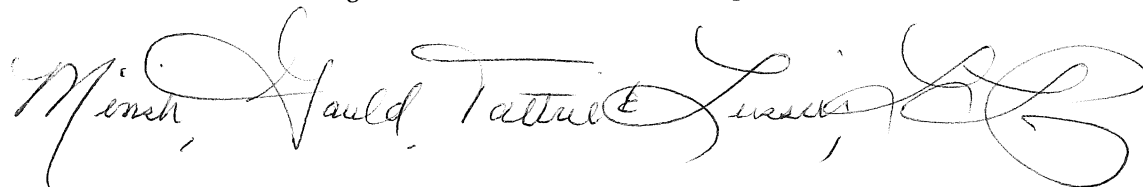
Other Matter - Supplemental Schedule Required by ERISA

The Supplemental Schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

A large, stylized handwritten signature in black ink, likely belonging to a representative of the auditing firm.

Minsk, Gould, Tattler & Lussier, LLP
Canton, Massachusetts
August 10, 2026

Statements of Net Assets Available for Benefits
Beta Group, Inc. 401(k) Profit Sharing Plan and Trust

December 31	2025	2024
Assets		
Investments, at Fair Value	\$ 48,100,308	\$ 41,802,408
Receivables:		
Plan Sponsor Contribution	387,844	341,017
Notes Receivable from Participants	133,949	86,040
Total Receivables	521,793	427,057
Total Assets	48,622,101	42,229,465
Total Liabilities	-	-
Net Assets Available for Plan Benefits	<u>\$ 48,622,101</u>	<u>\$ 42,229,465</u>

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

Statements of Changes in Net Assets Available for Benefits Beta Group, Inc. 401(k) Profit Sharing Plan and Trust

For the Year Ended December 31	2025	2024
Additions to Net Assets:		
Contributions:		
Participant Contributions	\$ 2,006,166	\$ 1,954,906
Plan Sponsor Contributions	387,844	341,017
Rollover Contributions	386,991	608,255
Net Investment Income:		
Net Appreciation in the Fair Value of Investments	5,185,707	4,131,559
Dividend Income	1,810,805	1,231,179
Interest Income	37,072	8,984
Interest Income From Participant Loans	6,239	5,326
Total Additions	9,820,824	8,281,226
Deductions from Net Assets:		
Distributions to Participants	3,368,871	4,620,573
Administrative Fees and Charges	59,317	47,466
Miscellaneous Expense	-	1,150
Total Deductions	3,428,188	4,669,189
Net Increase in Net Assets	\$ 6,392,636	\$ 3,612,037
Net Assets Available for Benefits, Beginning of Year	42,229,465	38,617,428
Net Assets Available for Benefits, End of Year	\$ 48,622,101	\$ 42,229,465

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

1. Description of the Plan:

The following description of the Beta Group, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for more complete information regarding the terms of the Plan. Effective January 9, 2024, the Plan's trustee and recordkeeper changed from Mid Atlantic Trust Company ("MATC") to Fidelity Management Trust Company ("FMTC").

General: The Plan is a defined contribution, 401(k) plan covering all employees of Beta Group, Inc. (the Plan Sponsor). The Plan was established on May 1, 1990, to provide a systematic savings plan and retirement benefits for eligible employees (the Participants). Under MATC (January 1, 2024 to January 8, 2024), the Plan had no service requirement and employees become eligible for participation in the Plan upon attaining the age of 21. Under FMTC (January 9, 2024 to December 31, 2025), the Plan has a one-month service requirement and employees become eligible for participation in the Plan upon attaining the age of 21.

Contributions: Participants may contribute up to 92% of their pre-tax compensation, subject to limitations under Federal law. Rollover contributions from other qualified plans are allowed.

The Plan Sponsor may, at its discretion, make matching, discretionary or qualified non-elective contributions to the Plan in any Plan year in an amount determined by the Board of Directors of the Plan Sponsor. For the years ended December 31, 2025 and 2024, the Plan Sponsor made a matching contribution equal to 20% of the total salary deferrals elected by eligible Participants.

The matching contributions during the years ended December 31, 2025 and 2024 amounted to \$387,844 and \$341,017, respectively. The Plan Sponsor used \$24,020 of forfeitures available to offset the matching contributions for the Plan year ended December 31, 2024. During the years ended December 31, 2025 and 2024, no additional discretionary or qualified non-elective contributions were made by the Plan Sponsor.

Participant Accounts: Each Participant's account is credited with the Participant's contribution, Plan Sponsor's contribution, and an allocation of Plan earnings. Allocations are based on total investment earnings and average Participant investment balances,

as defined. The benefit to which a Participant is entitled is the benefit that can be provided from the Participant's vested account.

Expenses: The Plan Sponsor pays for all expenses incurred by the Plan, except for certain transaction fees and loan charges which are paid by the Plan.

Vesting: Participants are immediately vested 100% in their voluntary contributions (including rollover contributions) and the Plan Sponsor's qualified non-elective contributions, plus actual earnings thereon. The Plan provides that each participant will begin vesting in his or her matching contribution account and profit-sharing contribution account (if any) after completion of two years of service and will be fully vested after six years of service. Forfeited amounts are applied against the Plan Sponsor's future contributions or plan expenses. As of December 31, 2025 and 2024, the Plan had \$30,066 and \$39,584, respectively, remaining to offset future contributions.

Benefits and Withdrawals: Upon reaching the normal retirement age of 65, or upon reaching the age of 59-1/2 for in-service withdrawals, or upon death or disability of a Participant (or beneficiary) prior to retirement or upon termination of employment, benefits become available for disbursement. All benefits payable under the Plan are paid in a lump-sum cash payment. Hardship withdrawals are allowed under the provisions of the Plan and cannot exceed the amount required to meet the immediate financial need created by the hardship.

Notes Receivable from Participants: Participants may borrow from their Plan accounts in amounts attributable to the Participant's vested account balance for a maximum of 5 years, unless it is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 10 years from the date of the loan. The minimum loan is \$1,000 and the maximum is the lesser of one-half of the Participant's vested account balance or \$50,000 reduced by the highest outstanding loan balance in the Participant's account during the prior twelve-month period. The interest rate is fixed at the inception of the loan in an amount equal to the rate offered by a qualifying financial institution for a similar type of loan. The interest rate charged on loans outstanding as of December 31, 2025 and 2024, amounted to 4.25% - 9.5% per annum. Repayment of principal and interest shall be made on a per pay-period basis, but shall not be less than quarterly.

1. Description of the Plan (Continued):

Plan Investments: The Plan's investments were held in various securities of Mid Atlantic Trust Company ("MATC") from January 1, 2024 to January 8, 2024 and Fidelity Management Trust Company ("FMTC") from January 9, 2024 through December 31, 2025. Participants have the option to allocate their contributions and the Plan Sponsor's contributions, if any, in their individual accounts among various investment alternatives and to make transfers as specified in the Plan document.

2. Significant Accounting Policies:

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

Accounting Guidance: The Plan has adopted the provisions of FASB Accounting Standards Update (ASU) 2015-12 (Part II), "Plan Accounting (Topics 960, 962 and 965): Plan Investment Disclosures." This ASU eliminates the disclosure of individual investments that represent 5 percent or more of net assets available for benefits, eliminates the net appreciation or depreciation for investments by general type, and requires that investments be grouped only by general type, eliminating the need to disaggregate the investments by nature, characteristics, and risks. However, the Plan has elected to present investment detail by fund in addition to the required general-type grouping.

Use of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Actual results experienced by the Plan may differ from those estimates.

Participant Salary Deferrals: Participant contributions are recorded in the period in which the Participants' payroll deductions are made.

Regulatory Developments: The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management adopted mandatory provisions effective for the year ended December 31, 2025, and continues to evaluate the impact of the adoption and implementation of this legislation on the Plan. The application of the SECURE 2.0 Act did not have a material effect on the Plan's financial statements.

Payment of Benefits: Benefits are recorded when paid.

Investment Valuation and Income Recognition: Mutual funds are valued at their fair value. Fair value is determined by using quoted market prices. The Plan's investment in a common collective trust is valued at the net asset value of the units held, as a practical expedient for fair value. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. Interest income is on the accrual basis and dividend income is recorded on the ex-dividend date. Purchases and sales of securities are reflected on a trade date basis. The net appreciation (depreciation) in the fair value of the Plan's investments consists of realized gains (losses) and unrealized appreciation (depreciation) on those investments.

Subsequent Events: For the year ended December 31, 2025, the Plan has evaluated subsequent events for recognition and disclosure through August 10, 2026, the date of financial statement issuance. Plan management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

3. Risks and Uncertainties:

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

4. Party-in-Interest Transactions:

Certain Plan investments are in funds managed by Fidelity Management Trust Company as of December 31, 2025 and 2024. Fidelity Management Trust Company is a trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for certain transactions amounted to \$59,317 and \$47,466, for the years ended December 31, 2025 and 2024, respectively. For the year ended December 31, 2025, the Plan Sponsor did not use any forfeitures to pay expenses related to the Plan. Notes receivable from participants are also considered party-in-interest transactions.

5. Tax Status:

The Internal Revenue Service has issued an opinion letter dated June 30, 2020, stating that the pre-approved plan adopted by the Plan Sponsor was designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the IRS opinion letter, however, the Plan Administrator believes that the Plan is currently being operated in compliance with the applicable provisions of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements. Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2025, there are no uncertain positions taken or expected to be taken that would require recognition or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2022.

6. Plan Termination:

While it is the intention of the Plan Sponsor to continue the Plan indefinitely, the Plan Sponsor reserves the right to terminate or amend the Plan at any time subject to the provisions of ERISA. In the event of termination, the accounts of all Participants shall become fully vested and plan assets shall be distributed in accordance with the terms of the Plan.

7. Fair Value Measurements:

FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets and liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These mutual funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1).

7. Fair Value Measurements (Continued):

Common Collective Trust - The Plan's investment in the Reliance MetLife Stable Value Fund is a common/collective trust managed by Reliance Trust Company. The Fund's investment objective is to preserve principal while generating earnings at rates competitive with short-term, high-quality fixed-income investments. The Fund invests in the MetLife Group Annuity Contract 25053, which consists of separately managed fixed-income investment portfolios.

The fund invests in a fully benefit-responsive investment contract issued by MetLife and the Plan holds no direct interest in a fully benefit-responsive investment contract requiring contract-value measurement. The Plan's interest in the Fund is valued at net asset value ("NAV") as a practical expedient for fair value. The NAV is based on the fair value of the underlying assets as reported by the fund manager. Participant transactions generally occur at the Fund's reported NAV. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Interest Bearing Cash - Interest bearing cash consists of money market investments and cash balances held at a financial institution. The carrying value approximates fair value because of the short-term nature of these investments, and the amounts are classified within Level 1 of the valuation hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
<i>Level 1</i>		
Mutual Funds	\$ 45,857,771	\$ 39,528,329
Money Market Fund	<u>930,709</u>	<u>935,378</u>
<i>Total Level 1</i>	\$ 46,788,480	\$ 40,463,707
Common Collective Trust	<u>1,311,828</u>	<u>1,338,701</u>
Total	<u>\$ 48,100,308</u>	<u>\$ 41,802,408</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Fair value of investments in entities that use NAV:

The following is the Plan's investment for which fair value is measured using the NAV per share practical expedient as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

2025 - MetLife Stable Value Fund

Fair Value at December 31, 2025 - \$ 1,311,828
Redemption frequency - Daily
Redemption Notice Period - 1 Day
Unfunded Commitments-None

2024 - MetLife Stable Value Fund

Fair Value at December 31, 2024 - \$ 1,338,701
Redemption frequency - Daily
Redemption Notice Period - 1 Day
Unfunded Commitments-None

8. Information Certified by the Trustee (Unaudited):

The Plan's investments and investment transactions were certified by Mid Atlantic Trust Company (January 1, 2024 to January 8, 2024) and Fidelity Management Trust Company (January 9, 2024 to December 31, 2025), the Trustees of the Plan, as complete and accurate for the periods ended December 31, 2025 and 2024.

Therefore, in accordance with the request of the Plan Administrator and as allowed under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, this information was not subjected to auditing procedures by the Plan's independent public accountants, except for comparing such information to the related information included in the financial statements and accompanying schedule. The following is a summary of the unaudited information regarding the Plan, which was prepared by or derived from information prepared by the Trustee and furnished to the Plan Administrator:

	2025	2024
Statements of Net Assets Available for Benefits:		
Mutual Funds	\$ 45,857,771	\$ 39,528,329
Money Market Funds	930,709	935,378
Common Collective Trust	1,311,828	1,338,701
Notes Receivable from Participants	133,949	86,040
Statements of Changes in Net Assets Available for Benefits:		
Net Appreciation in Fair Value of Investments	\$ 5,185,707	\$ 4,131,559
Dividend Income	1,810,805	1,231,179
Interest Income	43,311	14,310

See Note 9 to the financial statements.

See the Schedule H, Line 4i supplemental schedule of assets (held at end of year).

9. Investments in Mutual Funds, Money Market Funds, and Common Collective Trust:

The fair value of the mutual funds, money market fund, and the common collective trust held by the Plan as of December 31, 2025 and 2024, are summarized as follows:

Investments	2025	2024
Fidelity 500 Index	\$ 6,645,236	\$ 5,345,936
Fidelity Freedom 2035	4,413,949	2,500,102
Fidelity Freedom 2040	3,514,809	2,269,233
Fidelity Freedom 2045	3,436,057	2,625,198
Fidelity Freedom 2025	3,435,842	2,896,738
Fidelity Blue Chip Growth Fund	2,558,168	2,228,457
Fidelity NASDAQ Composite Index	2,386,999	2,238,648
Vanguard Balanced Index Fund Admiral	2,153,036	1,826,064
Fidelity Freedom 2030	1,466,875	1,030,735
Fidelity Large Cap Growth	1,365,559	1,548,868
Vanguard Value Index Fund Admiral	1,358,124	1,118,492
MetLife Stable Value Fund Series	1,311,828	1,338,701
JPMorgan U.S. Equity Fund Class	1,266,920	1,195,916
MFS Mid Cap Growth Fund	1,121,748	1,385,678
Fidelity Freedom 2055	1,034,472	798,298
Fidelity Multi-Asset Index	1,032,883	1,511,683
American Funds New World R6	954,833	982,639
Fidelity Government Money Market	930,709	935,378
Fidelity International Index	888,452	667,146
Vanguard Explorer Fund Admiral	825,718	880,286
Fidelity Freedom 2060	755,313	621,886
Fidelity Mid Cap Index	665,675	793,636
Fidelity International Capital Appreciation K6 Fund	634,564	753,974
American Funds New Perspective R6	590,486	523,533
Fidelity Freedom 2050	527,990	624,339
Fidelity Small Cap Index	474,065	501,809
Fidelity Total Bond Fund	465,647	574,554
PIMCO RAE US Small Fund Instl	319,397	362,698
Allspring Special Mid Cap Value R6	298,771	312,968
Fidelity Freedom 2065	235,493	86,902
PIMCO Income Instl	214,256	179,515
C&S Realty Shares Z	148,049	175,977
Vanguard High-Yield Corporate Fund Admiral	143,533	122,456
Fidelity Freedom 2015	123,318	120,241
Templeton Foreign R6	106,946	225,093
Fidelity Inflation-Protection Bond Index	99,700	82,664
Fidelity US Bond Index	83,751	46,816
Dodge & Cox Global Bond Fund Class I	53,352	44,738
Allspring Bond Plus	26,016	-
Fidelity Freedom 2020	25,149	254,424
JPMorgan Government Bond R6	6,356	30,078
Fidelity Freedom 2070	264	-
Fidelity SAI Sustainable Core Plus Bond	-	24,088
T Rowe Price International Discovery I	-	9,681
Vanguard Tax-Managed Balanced Fund Admiral Shares	-	6,141
Total	<u>\$ 48,100,308</u>	<u>\$ 41,802,408</u>

**Schedule H, Line 4i - Supplemental Schedule of Assets
(Held at End of Year) as of December 31, 2025**

**Beta Group, Inc. 401(k) Profit Sharing Plan and Trust
EIN #05-0398907 / Plan #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
	* Fidelity 500 Index	Mutual Fund	**	\$ 6,645,236
	* Fidelity Freedom 2035	Mutual Fund	**	4,413,949
	* Fidelity Freedom 2040	Mutual Fund	**	3,514,809
	* Fidelity Freedom 2045	Mutual Fund	**	3,436,057
	* Fidelity Freedom 2025	Mutual Fund	**	3,435,842
	* Fidelity Blue Chip Growth Fund	Mutual Fund	**	2,558,168
	* Fidelity NASDAQ Composite Index	Mutual Fund	**	2,386,999
	Vanguard Balanced Index Fund Admiral	Mutual Fund	**	2,153,036
	* Fidelity Freedom 2030	Mutual Fund	**	1,466,875
	* Fidelity Large Cap Growth	Mutual Fund	**	1,365,559
	Vanguard Value Index Fund Admiral	Mutual Fund	**	1,358,124
	MetLife Stable Value Fund Series	Common Collective Trust	**	1,311,828
	JPMorgan U.S. Equity Fund Class	Mutual Fund	**	1,266,920
	MFS Mid Cap Growth Fund	Mutual Fund	**	1,121,748
	* Fidelity Freedom 2055	Mutual Fund	**	1,034,472
	* Fidelity Multi-Asset Index	Mutual Fund	**	1,032,883
	American Funds New World R6	Mutual Fund	**	954,833
	* Fidelity Government Money Market	Money Market Fund	**	930,709
	* Fidelity International Index	Mutual Fund	**	888,452
	Vanguard Explorer Fund Admiral	Mutual Fund	**	825,718
	* Fidelity Freedom 2060	Mutual Fund	**	755,313
	* Fidelity Mid Cap Index	Mutual Fund	**	665,675
	* Fidelity International Capital Appreciation K6 Fund	Mutual Fund	**	634,564
	American Funds New Perspective R6	Mutual Fund	**	590,486
	* Fidelity Freedom 2050	Mutual Fund	**	527,990
	* Fidelity Small Cap Index	Mutual Fund	**	474,065
	* Fidelity Total Bond Fund	Mutual Fund	**	465,647
	PIMCO RAE US Small Fund Instl	Mutual Fund	**	319,397
	Allspring Special Mid Cap Value R6	Mutual Fund	**	298,771
	* Fidelity Freedom 2065	Mutual Fund	**	235,493
	PIMCO Income Instl	Mutual Fund	**	214,256
	C&S Realty Shares Z	Mutual Fund	**	148,049
	Vanguard High-Yield Corporate Fund Admiral	Mutual Fund	**	143,533
	* Fidelity Freedom 2015	Mutual Fund	**	123,318
	Templeton Foreign R6	Mutual Fund	**	106,946
	* Fidelity Inflation-Protection Bond Index	Mutual Fund	**	99,700
	* Fidelity US Bond Index	Mutual Fund	**	83,751
	Dodge & Cox Global Bond Fund Class I	Mutual Fund	**	53,352
	Allspring Bond Plus	Mutual Fund	**	26,016
	* Fidelity Freedom 2020	Mutual Fund	**	25,149
	JPMorgan Government Bond R6	Mutual Fund	**	6,356
	* Fidelity Freedom 2070	Mutual Fund	**	264
		Participant loans with interest rates of 4.25 - 9.50%, maturing through 2032	**	133,949
				<u>\$48,234,257</u>

* Represents a party-in-interest to the Plan.

** Cost information may be omitted for participant-directed transactions under an individual account plan.