

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) _____ ☐ 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 ELM STREET TECHNOLOGY 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/01/2016
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) ELM STREET TECHNOLOGY 5473 BLAIR RD STE 100 PMB 313671 DALLAS, TX 75231-4227
2b	Employer Identification Number (EIN) 81-1345214
2c	Plan Sponsor's telephone number 541-343-3912
2d	Business code (see instructions) 541990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/15/2026	RICHARD TATUM
	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 ACCRUE 401K, INC., P.O. BOX 117477 BURLINGAME, CA 94011	3b Administrator's EIN 39-4234112 3c Administrator's telephone number 888-294-0388 																				
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 ELM STREET TECHNOLOGY LLC c Plan Name ELM STREET TECHNOLOGY LLC 401(K) PROFIT SHARING PLAN & TRUST	4b EIN 81-1345214 4d PN 001																				
5 Total number of participants at the beginning of the plan year	5 200																				
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.....	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">6a(1)</td><td style="width: 90%; text-align: right;">60</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">60</td></tr> <tr><td>6b</td><td style="text-align: right;">8</td></tr> <tr><td>6c</td><td style="text-align: right;">185</td></tr> <tr><td>6d</td><td style="text-align: right;">253</td></tr> <tr><td>6e</td><td style="text-align: right;">0</td></tr> <tr><td>6f</td><td style="text-align: right;">253</td></tr> <tr><td>6g(1)</td><td style="text-align: right;">187</td></tr> <tr><td>6g(2)</td><td style="text-align: right;">251</td></tr> <tr><td>6h</td><td style="text-align: right;">0</td></tr> </table>	6a(1)	60	6a(2)	60	6b	8	6c	185	6d	253	6e	0	6f	253	6g(1)	187	6g(2)	251	6h	0
6a(1)	60																				
6a(2)	60																				
6b	8																				
6c	185																				
6d	253																				
6e	0																				
6f	253																				
6g(1)	187																				
6g(2)	251																				
6h	0																				
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:

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

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 ELM STREET TECHNOLOGY 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ELM STREET TECHNOLOGY	D Employer Identification Number (EIN) 81-1345214	

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

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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)

(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 ☐

(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 ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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 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 ELM STREET TECHNOLOGY 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ELM STREET TECHNOLOGY		D Employer Identification Number (EIN) 81-1345214

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	5520
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	24571	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	39238	44611
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6691362	7092499
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	6755171	7142630

Liabilities

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

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	6755171	7142630
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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)	232604	
(B) Participants	2a(1)(B)	538057	
(C) Others (including rollovers)	2a(1)(C)	103694	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		874355
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3175	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3175
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	64932	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		64932
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		972883
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1915345

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1484237	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1484237
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	35840	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	878	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	6931	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		43649
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1527886

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		387459
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **POOLER CPA GROUP, LLC**

(2) EIN: **82-4354021**

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.)	☒	☐	120302
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 ELM STREET TECHNOLOGY 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ELM STREET TECHNOLOGY		D Employer Identification Number (EIN) 81-1345214
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-3581074		
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 09 / 26 / 2024 (MM/DD/YYYY) and the Opinion Letter serial number Q704210A.

ELM STREET TECHNOLOGY 401(K) PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

AND

**SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2025 AND 2022**



Pooler
CPA Group, LLC

**ELM STREET TECHNOLOGY
401(K) PLAN**

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DECEMBER 31, 2025 AND 2024**

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Independent Auditor's Report

To the Administrative Committee of the
Elm Street Technology 401(k) Plan
Frisco, TX

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Elm Street Technology 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Elm Street Technology 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the Elm Street Technology 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Elm Street Technology 401(k) Plan's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Elm Street Technology 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year), December 31, 2025, and the Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Pooler
CPA Group, LLC

Pooler CPA Group, LLC
Memphis, Indiana
July 17, 2026

**ELM STREET TECHNOLOGY
401(K) PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Non-Interest Bearing Cash	\$ 5,520	\$ -
Investments at Fair Value, see Note D	7,092,499	6,715,933
 Receivables		
Other Employer Contributions	-	188,606
Notes Receivable from Participants	44,611	39,238
Total Receivables	<u>44,611</u>	<u>227,844</u>
 TOTAL ASSETS	 7,142,630	 6,943,777
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 7,142,630</u></u>	 <u><u>\$ 6,943,777</u></u>

ELM STREET TECHNOLOGY 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED DECEMBER 31, 2025

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

INVESTMENT INCOME (LOSS)

Interest and Dividend Income	\$ 64,932
Net Appreciation (Depreciation) in Fair Value of Investments	972,883
Total Investment Income (Loss)	<u>1,037,815</u>

Interest Income on Notes Receivable from Participants	3,175
---	-------

CONTRIBUTIONS

Participants	423,907
Rollovers	103,694
Employer	158,148
Total Contributions	<u>685,749</u>

Total Additions	<u>1,726,739</u>
-----------------	------------------

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits Paid to Participants	1,484,237
Administrative Expenses	35,840
Investment Advisory Fees	878
Other Expenses	6,931
Total Deductions	<u>1,527,886</u>

NET INCREASE (DECREASE)	198,853
-------------------------	---------

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>6,943,777</u>
End of Year	<u>\$ 7,142,630</u>

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE A – PLAN DESCRIPTION

The following description of the Elm Street Technology 401(k) Plan, formerly Elm Street Technology 401(k) Plan and Trust, (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

GENERAL

The Plan is a defined contribution 401(k) plan sponsored by Elm Street Technology, LLC with a plan year end of December 31st. The original Plan became effective September 1, 2016, with the most recent restatement of the Plan being effective January 1, 2026. This restatement made the Plan a safe-harbor Plan. The Plan covers substantially all employees of Elm Street Technology, LLC, Outbound Engine, LLC and IDX, LLC, hereon collectively referred to as the “Company” and “Employer.” The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

ELIGIBILITY

The Plan covers substantially all employees of the Company that have 2 months of continuous service through October 3, 2025. Beginning October 4, 2025, there was no service requirement to join the Plan. There was no age requirement to join the plan through October 3, 2025. Beginning October 4, 2025, employees must be at least 18 years of age to join the Plan.

Employees entered the plan as soon as they met the eligibility requirements through October 3, 2025. Beginning October 4, 2025, employees enter the plan after meeting the eligibility requirements on the first payroll that is administratively feasible to implement deferrals, but no later than the later of two pay periods or two weeks after the requirements are met.

PARTICIPANT AND COMPANY CONTRIBUTIONS

Each year, participants may elect to contribute a percentage of their eligible compensation in pre-tax or Roth contributions up to 92 percent (beginning October 4, 2025, the maximum allowed by law) of their eligible compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also rollover funds from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Auto enrollment into the Plan began on October 4, 2025. Employees are automatically enrolled after meeting the eligibility requirements, at a non-escalating rate, of 3 percent on a pretax basis.

The Plan incorporated a match with a rate of 100 percent on up to 6 percent of a participant’s eligible compensation with a maximum match amount of \$3,000 through October 3, 2025, for employees that had at least six months of service. Beginning October 4, 2025, the Plan incorporated a discretionary match of 100 percent on the first 3 percent and 50 percent on the next 2 percent deferred by the participant. There is no service requirement for the match beginning October 4, 2025.

The Plan also incorporates a discretionary profit-sharing contribution. Participants must generally be employed on the last day of the Plan year and have 1,000 hours worked during the year to be eligible for the discretionary profit-sharing contribution. There were no profit-sharing contributions to participants in 2025 or 2024. Participants direct the investment of their discretionary match and profit-sharing contributions into various investment options offered by the Plan.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE A – PLAN DESCRIPTION – CONT.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions, and (b) Plan earnings or losses, and is charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

Participants are immediately vested in their elective (voluntary) contributions, employer matching contributions, and any income or loss thereon. Vesting in the discretionary profit-sharing contributions, and any income or loss thereon, used a cliff schedule of 6 years (0 percent vested for 5 years, then 100 percent vested after 6 years of service) through November 14, 2024.

Beginning November 15, 2024, the vesting schedule for the discretionary profit-sharing contributions, and any income or loss thereon, was as follows:

<u>Years of Service</u>	<u>Vesting</u>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5	100%

Beginning October 4, 2025, participants were 100 percent vested in the discretionary profit-sharing contributions and any income or loss thereon.

FORFEITED ACCOUNTS

On December 31, 2025 and 2024, there were no forfeited non-vested account balances. Any forfeiture amounts can be used to pay Plan expenses or to reduce future Employer contributions. \$0 of forfeiture amounts were utilized during 2025.

PAYMENT OF BENEFITS

Distributions of benefits are defined in the Plan document. Generally, upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) may elect to receive 100% of his or her vested account balance in either a lump sum cash payment or a direct rollover to another qualified plan, or partial payouts. Participants who have attained age 59 1/2 may also withdraw all or a portion of their vested account balances. Minimum distributions are required once the participant reaches age 73. Participants may also receive a lump sum amount upon demonstration of a financial hardship.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1 percent. The term of the loan cannot exceed five years, unless it is for purchase of a primary residence, which is then 10 years. Principal and interest is paid ratably through payroll deductions. A participant may only have one loan outstanding at a time.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE B – SUMMARY OF ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

USE OF ESTIMATES

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could vary from these estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

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

OTHER EMPLOYER CONTRIBUTIONS

Other employer contributions relate to a correction made by the Employer for missed deferrals (\$114,150), matching contributions (\$45,522), and missed earnings (\$28,934) for participants on their eligible compensation. This correction was made in May 2025.

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced, and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2025.

PAYMENT OF BENEFITS

Benefit payments to participants and their beneficiaries are recorded when paid.

OPERATING EXPENSES

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation of the fair value of the investments.

DATE OF MANAGEMENT REVIEW

Subsequent events were evaluated through July 17, 2026, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after July 17, 2026.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE

Certain information in the accompanying financial statements and ERISA-required supplemental schedules related to investments held as of December 31, 2024, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2024 and through November 20, 2025, was obtained by management and agreed to or derived from information certified as complete and accurate by Mid Atlantic Trust Company.

Certain information in the accompanying financial statements and ERISA-required supplemental schedules related to investments held as of December 31, 2025, and beginning October 13, 2025, the net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2025, was obtained by management and agreed to or derived from information certified as complete and accurate by Benefit Trust Company.

NOTE D – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 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 method include • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset and liability; and • inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement of the assets and liabilities.

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.

There have been no transfers between levels in 2025 or 2024.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

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

Money Market Fund: Value based on quoted prices in active markets for identifiable securities.

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

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2025				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 26,839	\$ -	\$ -	\$ 26,839
Mutual Funds	7,065,660	-	-	7,065,660
Total Investments at Fair Value	\$ 7,092,499	\$ -	\$ -	\$ 7,092,499
Assets at Fair Value as of December 31, 2024				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 24,571	\$ -	\$ -	\$ 24,571
Mutual Funds	6,691,362	-	-	6,691,362
Total Investments at Fair Value	\$ 6,715,933	\$ -	\$ -	\$ 6,715,933

NOTE E – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Mid Atlantic Trust Company (through November 20, 2025) and Benefit Trust Company (beginning October 13, 2025) are the custodians of the Plan assets. Paychex provided third-party administrative and recordkeeping services through November 20, 2025. Accrue/Guideline (acquired by Gusto in November 2025) began providing third-party administrative and recordkeeping services on October 7, 2025. Pooler CPA Group, LLC is the Plan auditor. Wells Fargo (through December 2024) and Chase (beginning January 2025) are the investment advisors and provided investment management services and consulting to the Plan and Plan participants. ERISA Fiduciary Services, Inc. provided plan administrative services through October 7, 2025. Trucker Huss, APC provides legal services. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE F - 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.

NOTE G – TAX STATUS

The Plan, which is a prototype plan sponsored by Paychex (through October 7, 2025) and Guideline RK, LLC (beginning October 7, 2025), have received a favored opinion letter dated August 31, 2020, and September 24, 2024, respectively, in which the Internal Revenue Service has stated that the Plan Documents are acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letters. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

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 position that more likely than not would not be sustained upon examination by the IRS. 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 of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2022.

NOTE H – PLAN TERMINATION

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

NOTE I – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2025 and 2024, to the Form 5500:

	2025	2024
Net Assets Available for Benefits per the Financial Statements	\$ 7,142,630	\$ 6,943,777
Less: Other Employer Contributions Receivable	-	(188,606)
Net Assets Available for Benefits per the Form 5500	<u>\$ 7,142,630</u>	<u>\$ 6,755,171</u>

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2025, to the Form 5500:

Contributions per the Financial Statements	\$ 685,749
Add: 2024 Other Employer Contributions Receivable	188,606
Contributions per the Form 5500	<u>\$ 874,355</u>

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE J – DELINQUENT PARTICIPANT CONTRIBUTIONS

In 2022, the Company acquired Outbound Engine, and the assets of the Outbound Engine 401(k) Plan were transferred to the Elm Street Technology 401(k) Plan in February 2024. During the audit of the 2022 Outbound Engine 401(k) Plan by other auditors it was noted that there were \$120,302 of participant contributions and loan payments that were remitted beyond the normal remittance time periods that the Outbound Engine 401(k) Plan submitted contributions to the custodian. As result of the acquisition of Outbound Engine and the agreement set forth by the two parties, the late remittances will be corrected outside of VFCP in 2025 and added to these financial statement supplemental schedules. The overall lost earnings are not considered material and are not accrued within these financial statements.

NOTE K – SUBSEQUENT EVENT

On January 1, 2026, the Plan was amended to be a safe-harbor Plan. No other changes were made to the Plan except to officially make the Plan a safe-harbor Plan.

SUPPLEMENTAL SCHEDULES

ELM STREET TECHNOLOGY 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2025

EIN: 81-1345214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
	Non-Interest Bearing Cash	Non-Interest Bearing Cash	**	\$ 5,520
	Money Market Fund			
	Vanguard Group Reserve Fed MM	Money Market Fund	**	26,839
	Mutual Funds:			
	Vanguard Group Bond Index	Registered Investment Company	**	1,136,817
	Vanguard Group High Dividend Yield	Registered Investment Company	**	125,863
	Vanguard Short-Term Inflation Prot. Sec. Index	Registered Investment Company	**	44,319
	Vanguard International Bond Index	Registered Investment Company	**	398,911
	Vanguard Group Small Cap Value Index	Registered Investment Company	**	50,284
	Vanguard Information Technology Index	Registered Investment Company	**	2,912
	Vanguard Group Mid Cap Index	Registered Investment Company	**	73,339
	Vanguard Group Growth Index	Registered Investment Company	**	52,349
	Vanguard Group Index 500	Registered Investment Company	**	121,835
	Vanguard Group Total Stock Index	Registered Investment Company	**	2,758,376
	Vanguard Group Total Inst. Stock Index	Registered Investment Company	**	5,915
	Vanguard Developed Markets Index	Registered Investment Company	**	1,363,842
	Vanguard Emerging Markets	Registered Investment Company	**	608,799
	Vanguard Specialized Dividend REIT Index	Registered Investment Company	**	322,099
	Total Mutual Funds			<u>7,065,660</u>
* Notes Receivable from Participants		Maturity dates from 2028 to 2030 Interest rates from 3.50% - 8.75%	-	44,611
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR				<u>\$ 7,142,630</u>

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

ELM STREET TECHNOLOGY 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

EIN: 81-1345214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included ☒	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$ 120,302	\$ -	\$ 120,302	\$ -	\$ -

ELM STREET TECHNOLOGY 401(K) PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

AND

**SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2025 AND 2022**



Pooler
CPA Group, LLC

**ELM STREET TECHNOLOGY
401(K) PLAN**

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Independent Auditor's Report

To the Administrative Committee of the
Elm Street Technology 401(k) Plan
Frisco, TX

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Elm Street Technology 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Elm Street Technology 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the Elm Street Technology 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Elm Street Technology 401(k) Plan's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Elm Street Technology 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year), December 31, 2025, and the Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Pooler
CPA Group, LLC

Pooler CPA Group, LLC
Memphis, Indiana
July 17, 2026

**ELM STREET TECHNOLOGY
401(K) PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Non-Interest Bearing Cash	\$ 5,520	\$ -
Investments at Fair Value, see Note D	7,092,499	6,715,933
 Receivables		
Other Employer Contributions	-	188,606
Notes Receivable from Participants	44,611	39,238
Total Receivables	<u>44,611</u>	<u>227,844</u>
 TOTAL ASSETS	 7,142,630	 6,943,777
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 7,142,630</u></u>	 <u><u>\$ 6,943,777</u></u>

ELM STREET TECHNOLOGY 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED DECEMBER 31, 2025

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

INVESTMENT INCOME (LOSS)

Interest and Dividend Income	\$ 64,932
Net Appreciation (Depreciation) in Fair Value of Investments	972,883
Total Investment Income (Loss)	<u>1,037,815</u>

Interest Income on Notes Receivable from Participants	3,175
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CONTRIBUTIONS

Participants	423,907
Rollovers	103,694
Employer	158,148
Total Contributions	<u>685,749</u>

Total Additions	<u>1,726,739</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits Paid to Participants	1,484,237
Administrative Expenses	35,840
Investment Advisory Fees	878
Other Expenses	6,931
Total Deductions	<u>1,527,886</u>

NET INCREASE (DECREASE)	198,853
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>6,943,777</u>
End of Year	<u>\$ 7,142,630</u>

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE A – PLAN DESCRIPTION

The following description of the Elm Street Technology 401(k) Plan, formerly Elm Street Technology 401(k) Plan and Trust, (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

GENERAL

The Plan is a defined contribution 401(k) plan sponsored by Elm Street Technology, LLC with a plan year end of December 31st. The original Plan became effective September 1, 2016, with the most recent restatement of the Plan being effective January 1, 2026. This restatement made the Plan a safe-harbor Plan. The Plan covers substantially all employees of Elm Street Technology, LLC, Outbound Engine, LLC and IDX, LLC, hereon collectively referred to as the “Company” and “Employer.” The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

ELIGIBILITY

The Plan covers substantially all employees of the Company that have 2 months of continuous service through October 3, 2025. Beginning October 4, 2025, there was no service requirement to join the Plan. There was no age requirement to join the plan through October 3, 2025. Beginning October 4, 2025, employees must be at least 18 years of age to join the Plan.

Employees entered the plan as soon as they met the eligibility requirements through October 3, 2025. Beginning October 4, 2025, employees enter the plan after meeting the eligibility requirements on the first payroll that is administratively feasible to implement deferrals, but no later than the later of two pay periods or two weeks after the requirements are met.

PARTICIPANT AND COMPANY CONTRIBUTIONS

Each year, participants may elect to contribute a percentage of their eligible compensation in pre-tax or Roth contributions up to 92 percent (beginning October 4, 2025, the maximum allowed by law) of their eligible compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also rollover funds from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Auto enrollment into the Plan began on October 4, 2025. Employees are automatically enrolled after meeting the eligibility requirements, at a non-escalating rate, of 3 percent on a pretax basis.

The Plan incorporated a match with a rate of 100 percent on up to 6 percent of a participant’s eligible compensation with a maximum match amount of \$3,000 through October 3, 2025, for employees that had at least six months of service. Beginning October 4, 2025, the Plan incorporated a discretionary match of 100 percent on the first 3 percent and 50 percent on the next 2 percent deferred by the participant. There is no service requirement for the match beginning October 4, 2025.

The Plan also incorporates a discretionary profit-sharing contribution. Participants must generally be employed on the last day of the Plan year and have 1,000 hours worked during the year to be eligible for the discretionary profit-sharing contribution. There were no profit-sharing contributions to participants in 2025 or 2024. Participants direct the investment of their discretionary match and profit-sharing contributions into various investment options offered by the Plan.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE A – PLAN DESCRIPTION – CONT.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions, and (b) Plan earnings or losses, and is charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

Participants are immediately vested in their elective (voluntary) contributions, employer matching contributions, and any income or loss thereon. Vesting in the discretionary profit-sharing contributions, and any income or loss thereon, used a cliff schedule of 6 years (0 percent vested for 5 years, then 100 percent vested after 6 years of service) through November 14, 2024.

Beginning November 15, 2024, the vesting schedule for the discretionary profit-sharing contributions, and any income or loss thereon, was as follows:

<u>Years of Service</u>	<u>Vesting</u>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5	100%

Beginning October 4, 2025, participants were 100 percent vested in the discretionary profit-sharing contributions and any income or loss thereon.

FORFEITED ACCOUNTS

On December 31, 2025 and 2024, there were no forfeited non-vested account balances. Any forfeiture amounts can be used to pay Plan expenses or to reduce future Employer contributions. \$0 of forfeiture amounts were utilized during 2025.

PAYMENT OF BENEFITS

Distributions of benefits are defined in the Plan document. Generally, upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) may elect to receive 100% of his or her vested account balance in either a lump sum cash payment or a direct rollover to another qualified plan, or partial payouts. Participants who have attained age 59 1/2 may also withdraw all or a portion of their vested account balances. Minimum distributions are required once the participant reaches age 73. Participants may also receive a lump sum amount upon demonstration of a financial hardship.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1 percent. The term of the loan cannot exceed five years, unless it is for purchase of a primary residence, which is then 10 years. Principal and interest is paid ratably through payroll deductions. A participant may only have one loan outstanding at a time.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE B – SUMMARY OF ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

USE OF ESTIMATES

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could vary from these estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

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

OTHER EMPLOYER CONTRIBUTIONS

Other employer contributions relate to a correction made by the Employer for missed deferrals (\$114,150), matching contributions (\$45,522), and missed earnings (\$28,934) for participants on their eligible compensation. This correction was made in May 2025.

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced, and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2025.

PAYMENT OF BENEFITS

Benefit payments to participants and their beneficiaries are recorded when paid.

OPERATING EXPENSES

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation of the fair value of the investments.

DATE OF MANAGEMENT REVIEW

Subsequent events were evaluated through July 17, 2026, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after July 17, 2026.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE

Certain information in the accompanying financial statements and ERISA-required supplemental schedules related to investments held as of December 31, 2024, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2024 and through November 20, 2025, was obtained by management and agreed to or derived from information certified as complete and accurate by Mid Atlantic Trust Company.

Certain information in the accompanying financial statements and ERISA-required supplemental schedules related to investments held as of December 31, 2025, and beginning October 13, 2025, the net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2025, was obtained by management and agreed to or derived from information certified as complete and accurate by Benefit Trust Company.

NOTE D – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 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 method include • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset and liability; and • inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement of the assets and liabilities.

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.

There have been no transfers between levels in 2025 or 2024.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

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

Money Market Fund: Value based on quoted prices in active markets for identifiable securities.

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

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2025				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 26,839	\$ -	\$ -	\$ 26,839
Mutual Funds	7,065,660	-	-	7,065,660
Total Investments at Fair Value	<u>\$ 7,092,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,092,499</u>
Assets at Fair Value as of December 31, 2024				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 24,571	\$ -	\$ -	\$ 24,571
Mutual Funds	6,691,362	-	-	6,691,362
Total Investments at Fair Value	<u>\$ 6,715,933</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,715,933</u>

NOTE E – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Mid Atlantic Trust Company (through November 20, 2025) and Benefit Trust Company (beginning October 13, 2025) are the custodians of the Plan assets. Paychex provided third-party administrative and recordkeeping services through November 20, 2025. Accrue/Guideline (acquired by Gusto in November 2025) began providing third-party administrative and recordkeeping services on October 7, 2025. Pooler CPA Group, LLC is the Plan auditor. Wells Fargo (through December 2024) and Chase (beginning January 2025) are the investment advisors and provided investment management services and consulting to the Plan and Plan participants. ERISA Fiduciary Services, Inc. provided plan administrative services through October 7, 2025. Trucker Huss, APC provides legal services. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE F - 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.

NOTE G – TAX STATUS

The Plan, which is a prototype plan sponsored by Paychex (through October 7, 2025) and Guideline RK, LLC (beginning October 7, 2025), have received a favored opinion letter dated August 31, 2020, and September 24, 2024, respectively, in which the Internal Revenue Service has stated that the Plan Documents are acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letters. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

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 position that more likely than not would not be sustained upon examination by the IRS. 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 of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2022.

NOTE H – PLAN TERMINATION

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

NOTE I – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2025 and 2024, to the Form 5500:

	2025	2024
Net Assets Available for Benefits per the Financial Statements	\$ 7,142,630	\$ 6,943,777
Less: Other Employer Contributions Receivable	-	(188,606)
Net Assets Available for Benefits per the Form 5500	<u>\$ 7,142,630</u>	<u>\$ 6,755,171</u>

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2025, to the Form 5500:

Contributions per the Financial Statements	\$ 685,749
Add: 2024 Other Employer Contributions Receivable	188,606
Contributions per the Form 5500	<u>\$ 874,355</u>

ELM STREET TECHNOLOGY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025 AND 2024

NOTE J – DELINQUENT PARTICIPANT CONTRIBUTIONS

In 2022, the Company acquired Outbound Engine, and the assets of the Outbound Engine 401(k) Plan were transferred to the Elm Street Technology 401(k) Plan in February 2024. During the audit of the 2022 Outbound Engine 401(k) Plan by other auditors it was noted that there were \$120,302 of participant contributions and loan payments that were remitted beyond the normal remittance time periods that the Outbound Engine 401(k) Plan submitted contributions to the custodian. As result of the acquisition of Outbound Engine and the agreement set forth by the two parties, the late remittances will be corrected outside of VFCP in 2025 and added to these financial statement supplemental schedules. The overall lost earnings are not considered material and are not accrued within these financial statements.

NOTE K – SUBSEQUENT EVENT

On January 1, 2026, the Plan was amended to be a safe-harbor Plan. No other changes were made to the Plan except to officially make the Plan a safe-harbor Plan.

SUPPLEMENTAL SCHEDULES

ELM STREET TECHNOLOGY 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2025

EIN: 81-1345214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Non-Interest Bearing Cash	Non-Interest Bearing Cash	**	\$	5,520
Money Market Fund	Money Market Fund	**		26,839
Mutual Funds:				
Vanguard Group Bond Index	Registered Investment Company	**		1,136,817
Vanguard Group High Dividend Yield	Registered Investment Company	**		125,863
Vanguard Short-Term Inflation Prot. Sec. Index	Registered Investment Company	**		44,319
Vanguard International Bond Index	Registered Investment Company	**		398,911
Vanguard Group Small Cap Value Index	Registered Investment Company	**		50,284
Vanguard Information Technology Index	Registered Investment Company	**		2,912
Vanguard Group Mid Cap Index	Registered Investment Company	**		73,339
Vanguard Group Growth Index	Registered Investment Company	**		52,349
Vanguard Group Index 500	Registered Investment Company	**		121,835
Vanguard Group Total Stock Index	Registered Investment Company	**		2,758,376
Vanguard Group Total Inst. Stock Index	Registered Investment Company	**		5,915
Vanguard Developed Markets Index	Registered Investment Company	**		1,363,842
Vanguard Emerging Markets	Registered Investment Company	**		608,799
Vanguard Specialized Dividend REIT Index	Registered Investment Company	**		322,099
Total Mutual Funds				<u>7,065,660</u>
* Notes Receivable from Participants	Maturity dates from 2028 to 2030 Interest rates from 3.50% - 8.75%	-		44,611
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR				<u><u>\$ 7,142,630</u></u>

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

ELM STREET TECHNOLOGY 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

EIN: 81-1345214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included ☒	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$ 120,302	\$ -	\$ 120,302	\$ -	\$ -