

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan STARREZ 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/01/2006
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) STARREZ, INC. 6100 GREENWOOD PLAZA BLVD GREENWOOD VILLAGE, CO 80111-4803
2b	Employer Identification Number (EIN) 87-0700759
2c	Plan Sponsor's telephone number 303-996-6096
2d	Business code (see instructions) 541511

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.	09/16/2026	LAIZA BROWN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 218
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 188 6a(2) 220 6b 0 6c 38 6d 258 6e 0 6f 258 6g(1) 186 6g(2) 223 6h 3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

2E 2F 2G 2J 2K 2T 3H 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 STARREZ 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 STARREZ, INC.	D Employer Identification Number (EIN) 87-0700759	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

CREATIVE PLANNING LLC

84-4519624

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	25000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65	RECORDKEEPER	-960	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF SM CAP VAL R5 - SS&C GIDS, INC	2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.04%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIF EQUITY INC INST - PRINCIPAL SH	711 HIGH STREET DES MOINES, IA 50392	0.10%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan STARREZ 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 STARREZ, INC.		D Employer Identification Number (EIN) 87-0700759
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2030 B		
b Name of sponsor of entity listed in (a): FIAM TRUST COMPANY		
c EIN-PN 20-4659714-080	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2315894
a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2040 B		
b Name of sponsor of entity listed in (a): FIAM TRUST COMPANY		
c EIN-PN 20-4659714-082	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1296587
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM TOT RET BOND LP		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4097323-471	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53008
a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2050 B		
b Name of sponsor of entity listed in (a): FIAM TRUST COMPANY		
c EIN-PN 20-4659714-084	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1459062
a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2055 B		
b Name of sponsor of entity listed in (a): FIAM TRUST COMPANY		
c EIN-PN 20-4659714-112	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1486225
a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2015 B		
b Name of sponsor of entity listed in (a): FIAM TRUST COMPANY		
c EIN-PN 20-4659714-077	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16213
a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2060 B		
b Name of sponsor of entity listed in (a): FIAM TRUST COMPANY		
c EIN-PN 20-4659714-146	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1011910
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule D (Form 5500) 2025 v. 250312		

a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2035 B**b** Name of sponsor of entity listed in (a): FIAM TRUST COMPANY

c EIN-PN 20-4659714-081	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1381493
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a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2045 B**b** Name of sponsor of entity listed in (a): FIAM TRUST COMPANY

c EIN-PN 20-4659714-083	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1475941
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a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2065 B**b** Name of sponsor of entity listed in (a): FIAM TRUST COMPANY

c EIN-PN 20-4659714-169	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 96661
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH DSCPL VAL MDCP B5**b** Name of sponsor of entity listed in (a): JOHN HANCOCK TRUST COMPANY

c EIN-PN 85-6153745-038	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 154291
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a Name of MTIA, CCT, PSA, or 103-12 IE: FID FRDM INX 2025 B**b** Name of sponsor of entity listed in (a): FIAM TRUST COMPANY

c EIN-PN 20-4659714-079	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 838116
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a Name of MTIA, CCT, PSA, or 103-12 IE: PIF EQUITY INC A-1**b** Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN 85-0572066-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57041
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II**Information on Participating Plans (to be completed by DFEs, other than DCGs)**

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
	For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
	A Name of plan STARREZ 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 STARREZ, INC.	D Employer Identification Number (EIN) 87-0700759	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	126001	41426
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	9298762	11642442
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2306418	3724500
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
1e Buildings and other property used in plan operation	1e	0	0
1f Total assets (add all amounts in lines 1a through 1e)	1f	11731181	15408368

Liabilities

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

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	11731181	15408368
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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)	672321	
(B) Participants	2a(1)(B)	1471157	
(C) Others (including rollovers)	2a(1)(C)	414758	
(2) Noncash contributions	2a(2)	0	2558236
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4499	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4499
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	95203
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	95203	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		95203
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1815812
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		433175
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		4906925

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1315291	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1315291
f Corrective distributions (see instructions)	2f		8253
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	-960	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	26856	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		25896
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1349440

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3557485
l Transfers of assets:			
(1) To this plan	2l(1)		119702
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BROCK AND COMPANY CPAS PC.**

(2) EIN: **84-0930288**

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.)	☒	☐	55886
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?	☒	☐	1000000
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 STARREZ 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 STARREZ, INC.		D Employer Identification Number (EIN) 87-0700759
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2025 v. 250312		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

- 21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

- 22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.



StarRez 401(k) Profit Sharing Plan

Independent Auditor's Report and Financial Statements

December 31, 2025 and 2024

StarRez 401(k) Profit Sharing Plan

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Independent Auditor's Report

To the Plan Administrator of the
StarRez 401(k) Profit Sharing Plan:

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

We have performed audits of the financial statements of the StarRez 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) 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 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 5 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a: Schedule of Delinquent Participant Contributions and Schedule H, Line 4i: Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2025, 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).

Brook and Company CPAs P.C.
Certified Public Accountants

Boulder, Colorado
July 27, 2026

StarRez 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31,	2025	2024
ASSETS		
Investments, at fair value (Notes 2, 3, and 4):		
Common collective trusts	\$ 11,642,442	\$ 9,298,762
Registered investment companies	3,724,500	2,306,418
Money market fund	41,426	126,001
Total investments	15,408,368	11,731,181
Receivables:		
Employer contributions	27,974	25,534
Participant contributions	61,057	49,569
Total receivables	89,031	75,103
Net assets available for benefits	\$ 15,497,399	\$ 11,806,284

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

StarRez 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2025

Additions to (deductions from) net assets attributed to:

Investment income (Note 2):

Net appreciation in fair value of investments	\$ 2,248,987
Interest and dividends	99,702

Total investment income	2,348,689
--------------------------------	------------------

Contributions:

Employer	674,761
Participant	1,482,645
Rollover	414,758

Total contributions	2,572,164
----------------------------	------------------

Payments:

Distributions to participants	(1,323,544)
Administrative fees	(25,896)

Total payments	(1,349,440)
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Net increase in net assets available for benefits	3,571,413
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Transfer in (Note 1)	119,702
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Net assets available for benefits, beginning of year	11,806,284
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Net assets available for benefits, end of year	\$ 15,497,399
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The accompanying Notes are an integral part of these financial statements.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 1 – Description of the Plan

The following description of the StarRez 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution plan which went into effect July 1, 2006 that is generally available to all employees of StarRez, Inc. ("the Company," "Plan Sponsor," "Employer," or "Plan administrator") and participating employers. The Plan excludes union employees, leased employees, nonresident aliens, and residents of Puerto Rico. Eligible employees may enter the Plan on the first day of the month coinciding with or next following the date they meet the Plan's eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Plan Amendment and Transfer In. Effective October 1, 2025, the Plan was amended to allow a partial plan merger from the PropertyTek Purchaser, Inc. 401(k) Plan for the employees of Rent College Pads, Inc. and allow prior service credit for employees of Rent College Pads, Inc. In connection with the merger, Plan assets of \$119,702 were transferred into the Plan.

Contributions. The following types of contributions are allowable under the Plan:

- Salary Deferral Contributions – Participants may contribute a percentage of their pretax compensation, as defined in the Plan document, as an elective deferral contribution, subject to limitations. Participants may also elect to contribute a percentage of their after-tax compensation and designate it as a Roth elective deferral contribution. A participant's total pre-tax and Roth deferral contributions cannot exceed \$23,500 (\$31,000 if 50 or older) in calendar year 2025.
- Safe Harbor Employer Matching Contributions - The Employer makes safe harbor matching contributions to eligible participants each payroll period equal to 100% of elective deferral contributions up to the first 4% of compensation.
- Discretionary Employer Matching Contributions - The Employer may make a discretionary matching contribution to eligible participants. The amount of any discretionary matching contributions will be communicated by the Employer. No such contribution was made for the Plan year ended December 31, 2025.
- Discretionary Employer Nonelective Contributions – The Employer may make a nonelective contribution to eligible participants. This contribution is allocated to each eligible participant's account in the ratio that the participant's eligible compensation bears to the total eligible compensation paid to all eligible Participants. No such contribution was made for the Plan year ended December 31, 2025.
- Rollover Contributions – Amounts distributed to eligible participants from other qualified employee benefit plans may be rolled into the Plan.

All contributions are allocated to the Plan's investment funds at the direction of the participants. The total annual additions to a participant's account may not exceed the lesser of \$70,000 or 100% of the participant's compensation in 2025.

Investment Options. Participants have the option to direct their investments into various common collective trusts, registered investment companies, and a money market fund.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 1 – Description of the Plan (continued)

Participant Accounts. Each participant's account is credited with the participant's contributions (salary deferrals and rollovers, if any) and an allocation of (a) the Employer's contributions (safe harbor matching, discretionary matching, and discretionary nonelective, if any), (b) fund earnings or losses, and (c) administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting. Participants are immediately vested in their salary deferral contributions, Employer safe harbor matching contributions, rollover contributions, and related earnings thereon. With certain exceptions, discretionary Employer matching contributions and discretionary Employer nonelective contributions are subject to a three year graded vesting schedule, whereas participants become 33% vested in these accounts after completing one year of service, 66% vested after two years of service, and 100% vested in these account after completing three years of service. Additionally, employed participants become 100% vested in their accounts upon attainment of normal retirement age, death, disability, and termination or partial termination of the Plan.

Forfeitures and Unallocated Asset Accounts. When certain terminations of Plan participation occur, the non-vested portion represents a forfeiture. Forfeitures may be used to restore previously forfeited accounts, to pay administrative expenses of the Plan, or used to reduce Employer contributions. During 2025, no forfeitures were used to reduce Employer contributions or pay administrative expenses of the Plan. The balance in the forfeitures and unallocated asset accounts was \$3,094 and \$1,083 as of December 31, 2025 and 2024, respectively.

Payment of Benefits. Benefits to participants or beneficiaries generally are payable as a lump sum, partial withdrawals, or installments equal to the value of their vested account balance upon retirement, disability, death or termination of the participant. A terminated employee with a balance of less than a certain dollar threshold, as defined by the Plan document, may be automatically paid out by the Plan upon termination. Additionally, participants may request in-service withdrawals of their rollover contributions account, upon attainment of age 59½, for an active military distribution, for a qualified reservist distribution, or upon incurring a financial hardship, as defined in the Plan document, if certain criteria are met.

Note 2 – Summary of Significant Accounting Policies

Use of Estimates and Basis of Accounting. The financial statements of the Plan are prepared using the accrual method of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those 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. The Plan's Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and trustee. See Note 4 for a discussion of fair value measurements.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 2 – Summary of Significant Accounting Policies (continued)

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

Contributions. Participant contributions and the related Employer matching contributions are recognized in the period in which participant contributions are withheld from compensation.

Benefits Payments. Benefits are recorded when paid.

Administrative Expenses. Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Included in administrative fees are recordkeeping, investment advisory, and other administrative expenses. Additionally, certain investment related expenses are included in net appreciation in fair value of investments.

Note 3 – Prior Period Adjustment

In accordance with ASC 820, during 2025 Plan management made the following adjustments to their fair value measurements table in Note 4 as of December 31, 2024:

Description	Amount	Fair Value Level Within the Fair Value Hierarchy of ASC 820	
Investments Measured at NAV	\$ 19,226	*	As Previously Reported
Great Gray CCT ("GG CCT")	\$ 19,226	Level 1	As Adjusted

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

This adjustment had no effect on net assets available for benefits as of December 31, 2025 and 2024, or the net increase in net assets available for benefits for the year ended December 31, 2025.

Note 4 – Fair Value Measurements

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

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.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 4 – Fair Value Measurements (continued)

Level 2. Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; 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.

The asset's 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 changes in the methodologies used at December 31, 2025 and 2024. The following is a description of the valuation methodologies used for assets measured at fair value:

- Registered investment companies ("RICs"), the Great Gray and John Hancock common collective trusts ("GG & JH CCTs") and the money market fund are valued at the quoted net asset value ("NAV") of shares or units held by the Plan at year end.
- The Plan's other common collective trusts ("CCTs") are valued at the NAV of units held. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

The methods 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 believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 4 – Fair Value Measurements (continued)

The following tables set forth by level, within the fair value ("FV") hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

Fair Value Measurements at December 31, 2025				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
RICs	\$ 3,724,500	\$ -	\$ -	\$ 3,724,500
GG & JH CCTs	207,299	-	-	207,299
Money Market Fund	41,426	-	-	41,426
Total Assets in FV Hierarchy	<u>\$ 3,973,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,973,225</u>
Investments Measured at NAV				<u>11,435,143</u>
Total Assets at Fair Value				<u>\$ 15,408,368</u>

Fair Value Measurements at December 31, 2024				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
RICs	\$ 2,306,418	\$ -	\$ -	\$ 2,306,418
GG CCT	19,226	-	-	19,226
Money Market Fund	126,001	-	-	126,001
Total Assets in FV Hierarchy	<u>\$ 2,451,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,451,645</u>
Investments Measured at NAV				<u>9,279,536</u>
Total Assets at Fair Value				<u>\$ 11,731,181</u>

Investments in Certain Entities that Calculate NAV per Unit. The following table for December 31, 2025 and 2024, sets forth a summary of certain of the Plan's investments with a reported NAV:

Investment	Fair Value as of December 31,		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2025	2024			
CCTs (a)	\$ 11,435,143	\$ 9,279,536	None	Daily	None (b)

(a) These CCTs have various asset allocation, bond, equity, and value investment strategies.

(b) Excessive trading in this investment option and/or other investment options subject to such restrictions will result in the limitation or prohibition of additional purchases (other than contributions and loan repayments) for 85 calendar days; additional excessive trading will result in a limitation of one exchange day per calendar quarter for a 12-month period.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 5 – Certified Information

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2025 and 2024;
- Investment amounts, as shown in Notes 3 and 4;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2025;
- The investment information in the Schedule of Assets (Held at End of Year) as of December 31, 2025, as shown in the supplemental schedules.

Note 6 – 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 or partial termination, affected participants will become 100% vested in their accounts.

Note 7 – Tax Status

The Plan Sponsor has adopted an FMR, LLC Non-Standardized Pre-Approved Profit Sharing Plan ("preapproved plan"). The pre-approved plan received an opinion letter from the IRS on June 30, 2020, which stated that the pre-approved plan is qualified under the applicable sections of the Internal Revenue Code ("IRC"). Although the pre-approved plan and Plan have been amended since receiving the IRS opinion letter, the Plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified under Section 401(a) of the IRC and the related trust is tax exempt as of December 31, 2025 and 2024. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) 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 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) 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.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 8 – Party-In-Interest Transactions

The Company provides to the Plan certain accounting and administrative services for which no fees are charged.

Certain plan assets are common collective trusts and registered investment companies offered by Fidelity. As Fidelity is the trustee of the Plan, these transactions qualify as party-in-interest transactions. Additionally, the Plan maintained notes receivable from participants. Fees paid for services rendered by parties-in-interest were based on customary and reasonable rates for such services.

Note 9 – Reconciliation to Form 5500

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

	2025	2024
Net assets available for benefits per the financial statements	\$ 15,497,399	\$ 11,806,284
Less: contributions receivable	(89,031)	(75,103)
Net assets available for benefits per the Form 5500 (unaudited)	<u>\$ 15,408,368</u>	<u>\$ 11,731,181</u>

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

	Employer Contributions	Participant Contributions
Amounts per the financial statements	\$ 674,761	\$ 1,482,645
Add: 2024 receivables	25,534	49,569
Less: 2025 receivables	(27,974)	(61,057)
Amounts per the Form 5500 (unaudited)	<u>\$ 672,321</u>	<u>\$ 1,471,157</u>

Note 10 – Nonexempt Prohibited Transactions

During 2025 and 2024 the Company had nonexempt prohibited transactions related to participant contributions not remitted to the trust in a timely manner as listed in the aggregate on Schedule H, Line 4a: Schedule of Delinquent Participant Contributions. The principal amount of the late contributions have been remitted to the Plan's trust. The Company intends to correct the late contributions as soon as administratively feasible.

Note 11 – Concentrations, Risks, and Uncertainties

The Plan provides for various investment options. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts presented in the statements of net assets available for benefits. As of December 31, 2025 and 2024, there were two and three investments, respectively, which individually represented more than 10% of net assets available for Plan benefits. See supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2025.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 11 – Concentrations, Risks, and Uncertainties (continued)

Additionally, some investments held by the Plan are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

Note 12 – Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 27, 2026, which is the date the financial statements were available to be issued.

StarRez 401(k) Profit Sharing Plan

Schedule H, Line 4a:

Schedule of Delinquent Participant Contributions

EIN: 87-0700759

PN: 001

Year Ended December 31, 2025

Total That Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 55,886	☐	\$ 55,886	\$ -	\$ -	\$ -

StarRez 401(k) Profit Sharing Plan

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

EIN: 87-0700759

PN: 001

December 31,		2025
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Current Value
Common Collective Trusts:		
GREAT GRAY	PGIM TOT RET BOND LP	\$ 53,008
* FIDELITY	FID FRDM INX 2015 B	16,213
* FIDELITY	FID FRDM INX 2025 B	838,116
* FIDELITY	FID FRDM INX 2030 B	2,315,894
* FIDELITY	FID FRDM INX 2035 B	1,381,493
* FIDELITY	FID FRDM INX 2040 B	1,296,587
* FIDELITY	FID FRDM INX 2045 B	1,475,941
* FIDELITY	FID FRDM INX 2050 B	1,459,062
* FIDELITY	FID FRDM INX 2055 B	1,486,225
* FIDELITY	FID FRDM INX 2060 B	1,011,910
* FIDELITY	FID FRDM INX 2065 B	96,661
PRINCIPAL	PIF EQUITY INC A-1	57,041
JOHN HANCOCK	JH DSCPL VAL MDCP B5	154,291
Total Common Collective Trusts		11,642,442
Registered Investment Companies:		
PIMCO	PIMCO INCOME INST	50,775
AMERICAN FUNDS	AF EUPAC FUND R6	53,443
AMERICAN FUNDS	AF NEW WORLD R6	63,808
JANUS HENDERSON	J H TRITON N	22,133
MASS MUTUAL	MM MID CAP GRTH I	36,260
AMERICAN BEACON	ABF SM CAP VALUE R6	72,801
* FIDELITY	FID US BOND IDX	201,980
* FIDELITY	FID 500 INDEX	2,029,174
* FIDELITY	FID MID CAP IDX	181,656
* FIDELITY	FID SM CAP IDX	106,942
* FIDELITY	FID INTL INDEX	623,589
* FIDELITY	FID CONTRAFUND K6	281,939
Total Registered Investment Companies		3,724,500
Money Market Fund:		
* FIDELITY	FID GOVT MMKT K6	41,426
Total Assets (Held at End of Year)		\$ 15,408,368

* Represents a party-in-interest.



StarRez 401(k) Profit Sharing Plan

Independent Auditor's Report and Financial Statements

December 31, 2025 and 2024

StarRez 401(k) Profit Sharing Plan

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Supplemental Schedules:

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Independent Auditor's Report

To the Plan Administrator of the
StarRez 401(k) Profit Sharing Plan:

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

We have performed audits of the financial statements of the StarRez 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) 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 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 5 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a: Schedule of Delinquent Participant Contributions and Schedule H, Line 4i: Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2025, 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).

Breck and Company CPAs P.C.
Certified Public Accountants

Boulder, Colorado
July 27, 2026

StarRez 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31,	2025	2024
ASSETS		
Investments, at fair value (Notes 2, 3, and 4):		
Common collective trusts	\$ 11,642,442	\$ 9,298,762
Registered investment companies	3,724,500	2,306,418
Money market fund	41,426	126,001
Total investments	15,408,368	11,731,181
Receivables:		
Employer contributions	27,974	25,534
Participant contributions	61,057	49,569
Total receivables	89,031	75,103
Net assets available for benefits	\$ 15,497,399	\$ 11,806,284

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

StarRez 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2025

Additions to (deductions from) net assets attributed to:

Investment income (Note 2):

Net appreciation in fair value of investments	\$ 2,248,987
Interest and dividends	99,702

Total investment income	2,348,689
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Contributions:

Employer	674,761
Participant	1,482,645
Rollover	414,758

Total contributions	2,572,164
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Payments:

Distributions to participants	(1,323,544)
Administrative fees	(25,896)

Total payments	(1,349,440)
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Net increase in net assets available for benefits	3,571,413
--	------------------

Transfer in (Note 1)	119,702
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Net assets available for benefits, beginning of year	11,806,284
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Net assets available for benefits, end of year	\$ 15,497,399
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The accompanying Notes are an integral part of these financial statements.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 1 – Description of the Plan

The following description of the StarRez 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution plan which went into effect July 1, 2006 that is generally available to all employees of StarRez, Inc. ("the Company," "Plan Sponsor," "Employer," or "Plan administrator") and participating employers. The Plan excludes union employees, leased employees, nonresident aliens, and residents of Puerto Rico. Eligible employees may enter the Plan on the first day of the month coinciding with or next following the date they meet the Plan's eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Plan Amendment and Transfer In. Effective October 1, 2025, the Plan was amended to allow a partial plan merger from the PropertyTek Purchaser, Inc. 401(k) Plan for the employees of Rent College Pads, Inc. and allow prior service credit for employees of Rent College Pads, Inc. In connection with the merger, Plan assets of \$119,702 were transferred into the Plan.

Contributions. The following types of contributions are allowable under the Plan:

- Salary Deferral Contributions – Participants may contribute a percentage of their pretax compensation, as defined in the Plan document, as an elective deferral contribution, subject to limitations. Participants may also elect to contribute a percentage of their after-tax compensation and designate it as a Roth elective deferral contribution. A participant's total pre-tax and Roth deferral contributions cannot exceed \$23,500 (\$31,000 if 50 or older) in calendar year 2025.
- Safe Harbor Employer Matching Contributions - The Employer makes safe harbor matching contributions to eligible participants each payroll period equal to 100% of elective deferral contributions up to the first 4% of compensation.
- Discretionary Employer Matching Contributions - The Employer may make a discretionary matching contribution to eligible participants. The amount of any discretionary matching contributions will be communicated by the Employer. No such contribution was made for the Plan year ended December 31, 2025.
- Discretionary Employer Nonelective Contributions – The Employer may make a nonelective contribution to eligible participants. This contribution is allocated to each eligible participant's account in the ratio that the participant's eligible compensation bears to the total eligible compensation paid to all eligible Participants. No such contribution was made for the Plan year ended December 31, 2025.
- Rollover Contributions – Amounts distributed to eligible participants from other qualified employee benefit plans may be rolled into the Plan.

All contributions are allocated to the Plan's investment funds at the direction of the participants. The total annual additions to a participant's account may not exceed the lesser of \$70,000 or 100% of the participant's compensation in 2025.

Investment Options. Participants have the option to direct their investments into various common collective trusts, registered investment companies, and a money market fund.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 1 – Description of the Plan (continued)

Participant Accounts. Each participant's account is credited with the participant's contributions (salary deferrals and rollovers, if any) and an allocation of (a) the Employer's contributions (safe harbor matching, discretionary matching, and discretionary nonelective, if any), (b) fund earnings or losses, and (c) administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting. Participants are immediately vested in their salary deferral contributions, Employer safe harbor matching contributions, rollover contributions, and related earnings thereon. With certain exceptions, discretionary Employer matching contributions and discretionary Employer nonelective contributions are subject to a three year graded vesting schedule, whereas participants become 33% vested in these accounts after completing one year of service, 66% vested after two years of service, and 100% vested in these account after completing three years of service. Additionally, employed participants become 100% vested in their accounts upon attainment of normal retirement age, death, disability, and termination or partial termination of the Plan.

Forfeitures and Unallocated Asset Accounts. When certain terminations of Plan participation occur, the non-vested portion represents a forfeiture. Forfeitures may be used to restore previously forfeited accounts, to pay administrative expenses of the Plan, or used to reduce Employer contributions. During 2025, no forfeitures were used to reduce Employer contributions or pay administrative expenses of the Plan. The balance in the forfeitures and unallocated asset accounts was \$3,094 and \$1,083 as of December 31, 2025 and 2024, respectively.

Payment of Benefits. Benefits to participants or beneficiaries generally are payable as a lump sum, partial withdrawals, or installments equal to the value of their vested account balance upon retirement, disability, death or termination of the participant. A terminated employee with a balance of less than a certain dollar threshold, as defined by the Plan document, may be automatically paid out by the Plan upon termination. Additionally, participants may request in-service withdrawals of their rollover contributions account, upon attainment of age 59½, for an active military distribution, for a qualified reservist distribution, or upon incurring a financial hardship, as defined in the Plan document, if certain criteria are met.

Note 2 – Summary of Significant Accounting Policies

Use of Estimates and Basis of Accounting. The financial statements of the Plan are prepared using the accrual method of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those 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. The Plan's Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and trustee. See Note 4 for a discussion of fair value measurements.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 2 – Summary of Significant Accounting Policies (continued)

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

Contributions. Participant contributions and the related Employer matching contributions are recognized in the period in which participant contributions are withheld from compensation.

Benefits Payments. Benefits are recorded when paid.

Administrative Expenses. Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Included in administrative fees are recordkeeping, investment advisory, and other administrative expenses. Additionally, certain investment related expenses are included in net appreciation in fair value of investments.

Note 3 – Prior Period Adjustment

In accordance with ASC 820, during 2025 Plan management made the following adjustments to their fair value measurements table in Note 4 as of December 31, 2024:

Description	Amount	Fair Value Level Within the Fair Value Hierarchy of ASC 820	
Investments Measured at NAV	\$ 19,226	*	As Previously Reported
Great Gray CCT ("GG CCT")	\$ 19,226	Level 1	As Adjusted

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

This adjustment had no effect on net assets available for benefits as of December 31, 2025 and 2024, or the net increase in net assets available for benefits for the year ended December 31, 2025.

Note 4 – Fair Value Measurements

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

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.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 4 – Fair Value Measurements (continued)

Level 2. Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; 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.

The asset's 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 changes in the methodologies used at December 31, 2025 and 2024. The following is a description of the valuation methodologies used for assets measured at fair value:

- Registered investment companies ("RICs"), the Great Gray and John Hancock common collective trusts ("GG & JH CCTs") and the money market fund are valued at the quoted net asset value ("NAV") of shares or units held by the Plan at year end.
- The Plan's other common collective trusts ("CCTs") are valued at the NAV of units held. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

The methods 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 believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 4 – Fair Value Measurements (continued)

The following tables set forth by level, within the fair value ("FV") hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

Fair Value Measurements at December 31, 2025				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
RICs	\$ 3,724,500	\$ -	\$ -	\$ 3,724,500
GG & JH CCTs	207,299	-	-	207,299
Money Market Fund	41,426	-	-	41,426
Total Assets in FV Hierarchy	<u>\$ 3,973,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,973,225</u>
Investments Measured at NAV				<u>11,435,143</u>
Total Assets at Fair Value				<u>\$ 15,408,368</u>

Fair Value Measurements at December 31, 2024				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
RICs	\$ 2,306,418	\$ -	\$ -	\$ 2,306,418
GG CCT	19,226	-	-	19,226
Money Market Fund	126,001	-	-	126,001
Total Assets in FV Hierarchy	<u>\$ 2,451,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,451,645</u>
Investments Measured at NAV				<u>9,279,536</u>
Total Assets at Fair Value				<u>\$ 11,731,181</u>

Investments in Certain Entities that Calculate NAV per Unit. The following table for December 31, 2025 and 2024, sets forth a summary of certain of the Plan's investments with a reported NAV:

Investment	Fair Value as of December 31,		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2025	2024			
CCTs (a)	\$ 11,435,143	\$ 9,279,536	None	Daily	None (b)

(a) These CCTs have various asset allocation, bond, equity, and value investment strategies.

(b) Excessive trading in this investment option and/or other investment options subject to such restrictions will result in the limitation or prohibition of additional purchases (other than contributions and loan repayments) for 85 calendar days; additional excessive trading will result in a limitation of one exchange day per calendar quarter for a 12-month period.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 5 – Certified Information

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2025 and 2024;
- Investment amounts, as shown in Notes 3 and 4;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2025;
- The investment information in the Schedule of Assets (Held at End of Year) as of December 31, 2025, as shown in the supplemental schedules.

Note 6 – 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 or partial termination, affected participants will become 100% vested in their accounts.

Note 7 – Tax Status

The Plan Sponsor has adopted an FMR, LLC Non-Standardized Pre-Approved Profit Sharing Plan ("preapproved plan"). The pre-approved plan received an opinion letter from the IRS on June 30, 2020, which stated that the pre-approved plan is qualified under the applicable sections of the Internal Revenue Code ("IRC"). Although the pre-approved plan and Plan have been amended since receiving the IRS opinion letter, the Plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified under Section 401(a) of the IRC and the related trust is tax exempt as of December 31, 2025 and 2024. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) 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 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) 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.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 8 – Party-In-Interest Transactions

The Company provides to the Plan certain accounting and administrative services for which no fees are charged.

Certain plan assets are common collective trusts and registered investment companies offered by Fidelity. As Fidelity is the trustee of the Plan, these transactions qualify as party-in-interest transactions. Additionally, the Plan maintained notes receivable from participants. Fees paid for services rendered by parties-in-interest were based on customary and reasonable rates for such services.

Note 9 – Reconciliation to Form 5500

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

	2025	2024
Net assets available for benefits per the financial statements	\$ 15,497,399	\$ 11,806,284
Less: contributions receivable	(89,031)	(75,103)
Net assets available for benefits per the Form 5500 (unaudited)	<u>\$ 15,408,368</u>	<u>\$ 11,731,181</u>

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

	Employer Contributions	Participant Contributions
Amounts per the financial statements	\$ 674,761	\$ 1,482,645
Add: 2024 receivables	25,534	49,569
Less: 2025 receivables	(27,974)	(61,057)
Amounts per the Form 5500 (unaudited)	<u>\$ 672,321</u>	<u>\$ 1,471,157</u>

Note 10 – Nonexempt Prohibited Transactions

During 2025 and 2024 the Company had nonexempt prohibited transactions related to participant contributions not remitted to the trust in a timely manner as listed in the aggregate on Schedule H, Line 4a: Schedule of Delinquent Participant Contributions. The principal amount of the late contributions have been remitted to the Plan's trust. The Company intends to correct the late contributions as soon as administratively feasible.

Note 11 – Concentrations, Risks, and Uncertainties

The Plan provides for various investment options. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts presented in the statements of net assets available for benefits. As of December 31, 2025 and 2024, there were two and three investments, respectively, which individually represented more than 10% of net assets available for Plan benefits. See supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2025.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 11 – Concentrations, Risks, and Uncertainties (continued)

Additionally, some investments held by the Plan are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

Note 12 – Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 27, 2026, which is the date the financial statements were available to be issued.

StarRez 401(k) Profit Sharing Plan

Schedule H, Line 4a:

Schedule of Delinquent Participant Contributions

EIN: 87-0700759

PN: 001

Year Ended December 31, 2025

Total That Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 55,886	☐	\$ 55,886	\$ -	\$ -	\$ -

StarRez 401(k) Profit Sharing Plan

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

EIN: 87-0700759

PN: 001

December 31,		2025
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Current Value
Common Collective Trusts:		
GREAT GRAY	PGIM TOT RET BOND LP	\$ 53,008
* FIDELITY	FID FRDM INX 2015 B	16,213
* FIDELITY	FID FRDM INX 2025 B	838,116
* FIDELITY	FID FRDM INX 2030 B	2,315,894
* FIDELITY	FID FRDM INX 2035 B	1,381,493
* FIDELITY	FID FRDM INX 2040 B	1,296,587
* FIDELITY	FID FRDM INX 2045 B	1,475,941
* FIDELITY	FID FRDM INX 2050 B	1,459,062
* FIDELITY	FID FRDM INX 2055 B	1,486,225
* FIDELITY	FID FRDM INX 2060 B	1,011,910
* FIDELITY	FID FRDM INX 2065 B	96,661
PRINCIPAL	PIF EQUITY INC A-1	57,041
JOHN HANCOCK	JH DSCPL VAL MDCP B5	154,291
Total Common Collective Trusts		11,642,442
Registered Investment Companies:		
PIMCO	PIMCO INCOME INST	50,775
AMERICAN FUNDS	AF EUPAC FUND R6	53,443
AMERICAN FUNDS	AF NEW WORLD R6	63,808
JANUS HENDERSON	J H TRITON N	22,133
MASS MUTUAL	MM MID CAP GRTH I	36,260
AMERICAN BEACON	ABF SM CAP VALUE R6	72,801
* FIDELITY	FID US BOND IDX	201,980
* FIDELITY	FID 500 INDEX	2,029,174
* FIDELITY	FID MID CAP IDX	181,656
* FIDELITY	FID SM CAP IDX	106,942
* FIDELITY	FID INTL INDEX	623,589
* FIDELITY	FID CONTRAFUND K6	281,939
Total Registered Investment Companies		3,724,500
Money Market Fund:		
* FIDELITY	FID GOVT MMKT K6	41,426
Total Assets (Held at End of Year)		\$ 15,408,368

* Represents a party-in-interest.



StarRez 401(k) Profit Sharing Plan

Independent Auditor's Report and Financial Statements

December 31, 2025 and 2024

StarRez 401(k) Profit Sharing Plan

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Supplemental Schedules:

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Independent Auditor's Report

To the Plan Administrator of the
StarRez 401(k) Profit Sharing Plan:

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

We have performed audits of the financial statements of the StarRez 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) 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 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 5 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a: Schedule of Delinquent Participant Contributions and Schedule H, Line 4i: Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2025, 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).

Brook and Company CPAs P.C.
Certified Public Accountants

Boulder, Colorado
July 27, 2026

StarRez 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31,	2025	2024
ASSETS		
Investments, at fair value (Notes 2, 3, and 4):		
Common collective trusts	\$ 11,642,442	\$ 9,298,762
Registered investment companies	3,724,500	2,306,418
Money market fund	<u>41,426</u>	<u>126,001</u>
Total investments	15,408,368	11,731,181
Receivables:		
Employer contributions	27,974	25,534
Participant contributions	<u>61,057</u>	<u>49,569</u>
Total receivables	<u>89,031</u>	<u>75,103</u>
Net assets available for benefits	<u>\$ 15,497,399</u>	<u>\$ 11,806,284</u>

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

StarRez 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2025

Additions to (deductions from) net assets attributed to:

Investment income (Note 2):

Net appreciation in fair value of investments	\$ 2,248,987
Interest and dividends	99,702

Total investment income	2,348,689
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Contributions:

Employer	674,761
Participant	1,482,645
Rollover	414,758

Total contributions	2,572,164
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Payments:

Distributions to participants	(1,323,544)
Administrative fees	(25,896)

Total payments	(1,349,440)
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Net increase in net assets available for benefits	3,571,413
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Transfer in (Note 1)	119,702
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Net assets available for benefits, beginning of year	11,806,284
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Net assets available for benefits, end of year	\$ 15,497,399
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The accompanying Notes are an integral part of these financial statements.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 1 – Description of the Plan

The following description of the StarRez 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution plan which went into effect July 1, 2006 that is generally available to all employees of StarRez, Inc. ("the Company," "Plan Sponsor," "Employer," or "Plan administrator") and participating employers. The Plan excludes union employees, leased employees, nonresident aliens, and residents of Puerto Rico. Eligible employees may enter the Plan on the first day of the month coinciding with or next following the date they meet the Plan's eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

Plan Amendment and Transfer In. Effective October 1, 2025, the Plan was amended to allow a partial plan merger from the PropertyTek Purchaser, Inc. 401(k) Plan for the employees of Rent College Pads, Inc. and allow prior service credit for employees of Rent College Pads, Inc. In connection with the merger, Plan assets of \$119,702 were transferred into the Plan.

Contributions. The following types of contributions are allowable under the Plan:

- Salary Deferral Contributions – Participants may contribute a percentage of their pretax compensation, as defined in the Plan document, as an elective deferral contribution, subject to limitations. Participants may also elect to contribute a percentage of their after-tax compensation and designate it as a Roth elective deferral contribution. A participant's total pre-tax and Roth deferral contributions cannot exceed \$23,500 (\$31,000 if 50 or older) in calendar year 2025.
- Safe Harbor Employer Matching Contributions - The Employer makes safe harbor matching contributions to eligible participants each payroll period equal to 100% of elective deferral contributions up to the first 4% of compensation.
- Discretionary Employer Matching Contributions - The Employer may make a discretionary matching contribution to eligible participants. The amount of any discretionary matching contributions will be communicated by the Employer. No such contribution was made for the Plan year ended December 31, 2025.
- Discretionary Employer Nonelective Contributions – The Employer may make a nonelective contribution to eligible participants. This contribution is allocated to each eligible participant's account in the ratio that the participant's eligible compensation bears to the total eligible compensation paid to all eligible Participants. No such contribution was made for the Plan year ended December 31, 2025.
- Rollover Contributions – Amounts distributed to eligible participants from other qualified employee benefit plans may be rolled into the Plan.

All contributions are allocated to the Plan's investment funds at the direction of the participants. The total annual additions to a participant's account may not exceed the lesser of \$70,000 or 100% of the participant's compensation in 2025.

Investment Options. Participants have the option to direct their investments into various common collective trusts, registered investment companies, and a money market fund.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 1 – Description of the Plan (continued)

Participant Accounts. Each participant's account is credited with the participant's contributions (salary deferrals and rollovers, if any) and an allocation of (a) the Employer's contributions (safe harbor matching, discretionary matching, and discretionary nonelective, if any), (b) fund earnings or losses, and (c) administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting. Participants are immediately vested in their salary deferral contributions, Employer safe harbor matching contributions, rollover contributions, and related earnings thereon. With certain exceptions, discretionary Employer matching contributions and discretionary Employer nonelective contributions are subject to a three year graded vesting schedule, whereas participants become 33% vested in these accounts after completing one year of service, 66% vested after two years of service, and 100% vested in these account after completing three years of service. Additionally, employed participants become 100% vested in their accounts upon attainment of normal retirement age, death, disability, and termination or partial termination of the Plan.

Forfeitures and Unallocated Asset Accounts. When certain terminations of Plan participation occur, the non-vested portion represents a forfeiture. Forfeitures may be used to restore previously forfeited accounts, to pay administrative expenses of the Plan, or used to reduce Employer contributions. During 2025, no forfeitures were used to reduce Employer contributions or pay administrative expenses of the Plan. The balance in the forfeitures and unallocated asset accounts was \$3,094 and \$1,083 as of December 31, 2025 and 2024, respectively.

Payment of Benefits. Benefits to participants or beneficiaries generally are payable as a lump sum, partial withdrawals, or installments equal to the value of their vested account balance upon retirement, disability, death or termination of the participant. A terminated employee with a balance of less than a certain dollar threshold, as defined by the Plan document, may be automatically paid out by the Plan upon termination. Additionally, participants may request in-service withdrawals of their rollover contributions account, upon attainment of age 59½, for an active military distribution, for a qualified reservist distribution, or upon incurring a financial hardship, as defined in the Plan document, if certain criteria are met.

Note 2 – Summary of Significant Accounting Policies

Use of Estimates and Basis of Accounting. The financial statements of the Plan are prepared using the accrual method of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those 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. The Plan's Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and trustee. See Note 4 for a discussion of fair value measurements.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 2 – Summary of Significant Accounting Policies (continued)

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

Contributions. Participant contributions and the related Employer matching contributions are recognized in the period in which participant contributions are withheld from compensation.

Benefits Payments. Benefits are recorded when paid.

Administrative Expenses. Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Included in administrative fees are recordkeeping, investment advisory, and other administrative expenses. Additionally, certain investment related expenses are included in net appreciation in fair value of investments.

Note 3 – Prior Period Adjustment

In accordance with ASC 820, during 2025 Plan management made the following adjustments to their fair value measurements table in Note 4 as of December 31, 2024:

Description	Amount	Fair Value Level Within the Fair Value Hierarchy of ASC 820	
Investments Measured at NAV	\$ 19,226	*	As Previously Reported
Great Gray CCT ("GG CCT")	\$ 19,226	Level 1	As Adjusted

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

This adjustment had no effect on net assets available for benefits as of December 31, 2025 and 2024, or the net increase in net assets available for benefits for the year ended December 31, 2025.

Note 4 – Fair Value Measurements

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

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.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 4 – Fair Value Measurements (continued)

Level 2. Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; 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.

The asset's 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 changes in the methodologies used at December 31, 2025 and 2024. The following is a description of the valuation methodologies used for assets measured at fair value:

- Registered investment companies ("RICs"), the Great Gray and John Hancock common collective trusts ("GG & JH CCTs") and the money market fund are valued at the quoted net asset value ("NAV") of shares or units held by the Plan at year end.
- The Plan's other common collective trusts ("CCTs") are valued at the NAV of units held. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

The methods 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 believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 4 – Fair Value Measurements (continued)

The following tables set forth by level, within the fair value ("FV") hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

Fair Value Measurements at December 31, 2025				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
RICs	\$ 3,724,500	\$ -	\$ -	\$ 3,724,500
GG & JH CCTs	207,299	-	-	207,299
Money Market Fund	41,426	-	-	41,426
Total Assets in FV Hierarchy	<u>\$ 3,973,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,973,225</u>
Investments Measured at NAV				<u>11,435,143</u>
Total Assets at Fair Value				<u>\$ 15,408,368</u>

Fair Value Measurements at December 31, 2024				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
RICs	\$ 2,306,418	\$ -	\$ -	\$ 2,306,418
GG CCT	19,226	-	-	19,226
Money Market Fund	126,001	-	-	126,001
Total Assets in FV Hierarchy	<u>\$ 2,451,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,451,645</u>
Investments Measured at NAV				<u>9,279,536</u>
Total Assets at Fair Value				<u>\$ 11,731,181</u>

Investments in Certain Entities that Calculate NAV per Unit. The following table for December 31, 2025 and 2024, sets forth a summary of certain of the Plan's investments with a reported NAV:

Investment	Fair Value as of December 31,		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2025	2024			
CCTs (a)	\$ 11,435,143	\$ 9,279,536	None	Daily	None (b)

(a) These CCTs have various asset allocation, bond, equity, and value investment strategies.

(b) Excessive trading in this investment option and/or other investment options subject to such restrictions will result in the limitation or prohibition of additional purchases (other than contributions and loan repayments) for 85 calendar days; additional excessive trading will result in a limitation of one exchange day per calendar quarter for a 12-month period.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 5 – Certified Information

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2025 and 2024;
- Investment amounts, as shown in Notes 3 and 4;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2025;
- The investment information in the Schedule of Assets (Held at End of Year) as of December 31, 2025, as shown in the supplemental schedules.

Note 6 – 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 or partial termination, affected participants will become 100% vested in their accounts.

Note 7 – Tax Status

The Plan Sponsor has adopted an FMR, LLC Non-Standardized Pre-Approved Profit Sharing Plan ("preapproved plan"). The pre-approved plan received an opinion letter from the IRS on June 30, 2020, which stated that the pre-approved plan is qualified under the applicable sections of the Internal Revenue Code ("IRC"). Although the pre-approved plan and Plan have been amended since receiving the IRS opinion letter, the Plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified under Section 401(a) of the IRC and the related trust is tax exempt as of December 31, 2025 and 2024. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) 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 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) 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.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 8 – Party-In-Interest Transactions

The Company provides to the Plan certain accounting and administrative services for which no fees are charged.

Certain plan assets are common collective trusts and registered investment companies offered by Fidelity. As Fidelity is the trustee of the Plan, these transactions qualify as party-in-interest transactions. Additionally, the Plan maintained notes receivable from participants. Fees paid for services rendered by parties-in-interest were based on customary and reasonable rates for such services.

Note 9 – Reconciliation to Form 5500

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

	2025	2024
Net assets available for benefits per the financial statements	\$ 15,497,399	\$ 11,806,284
Less: contributions receivable	(89,031)	(75,103)
Net assets available for benefits per the Form 5500 (unaudited)	<u>\$ 15,408,368</u>	<u>\$ 11,731,181</u>

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

	Employer Contributions	Participant Contributions
Amounts per the financial statements	\$ 674,761	\$ 1,482,645
Add: 2024 receivables	25,534	49,569
Less: 2025 receivables	(27,974)	(61,057)
Amounts per the Form 5500 (unaudited)	<u>\$ 672,321</u>	<u>\$ 1,471,157</u>

Note 10 – Nonexempt Prohibited Transactions

During 2025 and 2024 the Company had nonexempt prohibited transactions related to participant contributions not remitted to the trust in a timely manner as listed in the aggregate on Schedule H, Line 4a: Schedule of Delinquent Participant Contributions. The principal amount of the late contributions have been remitted to the Plan's trust. The Company intends to correct the late contributions as soon as administratively feasible.

Note 11 – Concentrations, Risks, and Uncertainties

The Plan provides for various investment options. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts presented in the statements of net assets available for benefits. As of December 31, 2025 and 2024, there were two and three investments, respectively, which individually represented more than 10% of net assets available for Plan benefits. See supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2025.

StarRez 401(k) Profit Sharing Plan

Notes to Financial Statements

December 31, 2025 and 2024

Note 11 – Concentrations, Risks, and Uncertainties (continued)

Additionally, some investments held by the Plan are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

Note 12 – Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 27, 2026, which is the date the financial statements were available to be issued.

StarRez 401(k) Profit Sharing Plan

Schedule H, Line 4a:

Schedule of Delinquent Participant Contributions

EIN: 87-0700759

PN: 001

Year Ended December 31, 2025

Total That Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 55,886	☐	\$ 55,886	\$ -	\$ -	\$ -

StarRez 401(k) Profit Sharing Plan

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

EIN: 87-0700759

PN: 001

December 31,		2025
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Current Value
Common Collective Trusts:		
GREAT GRAY	PGIM TOT RET BOND LP	\$ 53,008
* FIDELITY	FID FRDM INX 2015 B	16,213
* FIDELITY	FID FRDM INX 2025 B	838,116
* FIDELITY	FID FRDM INX 2030 B	2,315,894
* FIDELITY	FID FRDM INX 2035 B	1,381,493
* FIDELITY	FID FRDM INX 2040 B	1,296,587
* FIDELITY	FID FRDM INX 2045 B	1,475,941
* FIDELITY	FID FRDM INX 2050 B	1,459,062
* FIDELITY	FID FRDM INX 2055 B	1,486,225
* FIDELITY	FID FRDM INX 2060 B	1,011,910
* FIDELITY	FID FRDM INX 2065 B	96,661
PRINCIPAL	PIF EQUITY INC A-1	57,041
JOHN HANCOCK	JH DSCPL VAL MDCP B5	154,291
Total Common Collective Trusts		11,642,442
Registered Investment Companies:		
PIMCO	PIMCO INCOME INST	50,775
AMERICAN FUNDS	AF EUPAC FUND R6	53,443
AMERICAN FUNDS	AF NEW WORLD R6	63,808
JANUS HENDERSON	J H TRITON N	22,133
MASS MUTUAL	MM MID CAP GRTH I	36,260
AMERICAN BEACON	ABF SM CAP VALUE R6	72,801
* FIDELITY	FID US BOND IDX	201,980
* FIDELITY	FID 500 INDEX	2,029,174
* FIDELITY	FID MID CAP IDX	181,656
* FIDELITY	FID SM CAP IDX	106,942
* FIDELITY	FID INTL INDEX	623,589
* FIDELITY	FID CONTRAFUND K6	281,939
Total Registered Investment Companies		3,724,500
Money Market Fund:		
* FIDELITY	FID GOVT MMKT K6	41,426
Total Assets (Held at End of Year)		\$ 15,408,368

* Represents a party-in-interest.