

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan JAHNEL GROUP, INC. 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 04/01/2015
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) JAHNEL GROUP, INC. 108 STATE STREET 5TH FLOOR SCHENECTADY, NY 12305
2b	Employer Identification Number (EIN) 26-4146626
2c	Plan Sponsor's telephone number 518-356-0039
2d	Business code (see instructions) 541512

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.	09/22/2026	JASON JAHNEL
	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	5 132
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) 94 6a(2) 81 6b 3 6c 33 6d 117 6e 0 6f 117 6g(1) 131 6g(2) 117 6h 1
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 2T 3D 3H

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 JAHNEL GROUP, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JAHNEL GROUP, INC.	D Employer Identification Number (EIN) 26-4146626	

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

LPL FINANCIAL LLC

PO BOX 509026
SAN DIEGO, CA 92150

(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	INVESTMENT ADVISOR	26516	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TEAL, BECKER & CHIARAMONTE, CPAS

7 WASHINGTON SQUARE
ALBANY, NY 12205

(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?
13	CONTRACT ADMIN	994	Yes ☒ No ☐	Yes ☐ No ☒	5304	Yes ☐ No ☒

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

EMPOWER LIFE & ANNUITY INSURANCE CO

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	1408	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

ADVISED ASSETS GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MGMT	989	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
TEAL, BECKER & CHIARAMONTE, CPAS	13	5304
(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.	
EMPOWER LIFE & ANNUITY INSURANCE CO 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	TPA ALLOWANCE PAYMENT	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan <u>JAHNEL GROUP, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>JAHNEL GROUP, INC.</u>	D Employer Identification Number (EIN) <u>26-4146626</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY TRUST AF 2040 I</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>		
c EIN-PN <u>38-4126264-568</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1469046</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY TRUST AF 2045 I</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>		
c EIN-PN <u>38-4126265-569</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1193433</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY TRUST AF 2065 I</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>		
c EIN-PN <u>38-7275308-777</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>530460</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY TRUST AF 2030 I</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>		
c EIN-PN <u>38-4126262-566</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4368</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY TRUST AF 2055 I</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>		
c EIN-PN <u>38-4126267-571</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1688672</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY TRUST AF 2050 I</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>		
c EIN-PN <u>38-4126266-570</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3000113</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GREAT GRAY TRUST AF 2035 I</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>		
c EIN-PN <u>38-4126263-567</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>371163</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRUST AF 2060 I**b** Name of sponsor of entity listed in (a): GREAT GRAY TRUST**c** EIN-PN 38-4126268-572**d** Entity code C**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1719907**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury 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 JAHNEL GROUP, INC. 401(K) PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 JAHNEL GROUP, INC.	D Employer Identification Number (EIN) 26-4146626	

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)	7830	9697
(2) Participant contributions.....	1b(2)	12555	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	35464	50199
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	252997	257230
(9) Value of interest in common/collective trusts	1c(9)	8483900	9977163
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1390045	1965965
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	10182791	12260254

Liabilities

1g Benefit claims payable	1g	0	1057
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	0	2370
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	3427

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	10182791	12256827
--	-----------	----------	----------

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)	342513	
(B) Participants	2a(1)(B)	802351	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1144864
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	27157	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	19399	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		46556
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	54935	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		54935
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1630640
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		237287
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3114282

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	972543	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		972543
f Corrective distributions (see instructions)	2f		1057
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	39141	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	27505	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		66646
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1040246

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2074036
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **MENGEL, METZGER, BARR & CO, LLP**

(2) EIN: **16-1092347**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan JAHNEL GROUP, INC. 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JAHNEL GROUP, INC.		D Employer Identification Number (EIN) 26-4146626
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-1590850 93-1225432		
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
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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
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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 Q703912A.

JAHNEL GROUP, INC. 401(k) PLAN
AUDITED FINANCIAL STATEMENTS
SUPPLEMENTAL SCHEDULE
AND
INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2025 AND 2024

JAHNEL GROUP, INC. 401(k) PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Trustees
Jahnel Group, Inc. 401(k) Plan

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

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

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

Management has obtained certifications from a qualified institution for the year ended December 31, 2025 and the period May 22, 2024 through December 31, 2024, and another qualified institution for the period January 1, 2024 through May 21, 2024, stating that the certified investment information, as described in Note 4 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 Jahnel Group, Inc. 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of 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 Jahnel Group, Inc. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Jahnel Group, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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 schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Mengel, Metzger, Barw & Co. LLP

Latham, New York
September 8, 2026

JAHNEL GROUP, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Investments, at fair value	\$ 11,993,327	\$ 9,909,409
Receivables		
Employer contributions receivable	9,697	7,830
Employee contributions receivable	-	12,555
Notes receivable from participants	257,230	252,997
Total Receivables	<u>266,927</u>	<u>273,382</u>
Total Assets	<u>12,260,254</u>	<u>10,182,791</u>
LIABILITIES		
Corrective distributions payable	<u>3,427</u>	<u>-</u>
Total Liabilities	<u>3,427</u>	<u>-</u>
Net Assets Available for Benefits	<u><u>\$ 12,256,827</u></u>	<u><u>\$ 10,182,791</u></u>

JAHNEL GROUP, INC. 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Additions to Net Assets Attributed to		
Investment Income		
Net appreciation in fair value of investments	\$ 1,867,926	\$ 1,139,479
Interest and dividend income	82,092	73,953
Total Investment Income	<u>1,950,018</u>	<u>1,213,432</u>
Interest received on notes receivable from participants	<u>19,399</u>	<u>5,708</u>
Contributions		
Employee	801,293	965,807
Employer	342,512	305,963
Rollover	-	115,518
Total Contributions	<u>1,143,805</u>	<u>1,387,288</u>
Total Additions	<u>3,113,222</u>	<u>2,606,428</u>
Deductions from Net Assets Attributed to		
Benefits paid to participants	972,543	712,635
Administrative expenses and participant transaction fees	<u>66,643</u>	<u>42,830</u>
Total Deductions	<u>1,039,186</u>	<u>755,465</u>
Net Increase in Net Assets Available for Benefits	<u>2,074,036</u>	<u>1,850,963</u>
Net Assets Available for Benefits, Beginning of Year	<u>10,182,791</u>	<u>8,331,828</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 12,256,827</u></u>	<u><u>\$ 10,182,791</u></u>

**JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

1. DESCRIPTION OF PLAN

General

The Jahnel Group, Inc. 401(k) Plan (the Plan) was established on April 1, 2015. The Plan is sponsored by Jahnel Group, Inc. (the Company). The following brief description of the Plan provides general information only. Participants should refer to the plan document for a more complete description of the Plan's provisions. The Plan is a defined contribution plan covering all of the employees of Jahnel Group, Inc. Employees are eligible to participate in the Plan six months after their employment begins with the Company. Employees are also eligible for the Company safe harbor non-elective contribution once they have met the age and service requirements outlined in the plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants who have attained the age of twenty-one, may contribute pretax and/or post-tax annual compensation, as defined in the plan document, up to the maximum allowed by the Internal Revenue Code. Participants who have reached age 50 before the end of the plan year are eligible to make additional catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company makes a safe harbor non-elective contribution in order to satisfy special nondiscrimination rules that apply to the Plan. The safe harbor matching contribution is a minimum of 100% of a participant's elective deferral contributions of 3% of the participant's compensation. The Company may also make a profit sharing contribution to eligible participants. The Company's profit-sharing contributions for the years ended December 31, 2025 and 2024, were \$-0-.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and allocations of (a) plan earnings and losses, and (b) administrative expenses. Allocations are based on participant earnings or account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

The Plan's provisions allow participants to make their own investment elections. Participants may direct their contributions among any of the registered investment companies (mutual funds), money market funds, a fixed annuity, and/or collective trust funds offered by the Plan.

**JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

1. DESCRIPTION OF PLAN

Forfeited Accounts

In accordance with the plan document, forfeitures can be used to restore previous forfeited amounts, reduce employer contributions, reallocated as employer contributions, or to pay reasonable plan expenses. The plan document does not specify the order in which forfeitures are to be used. As of December 31, 2025 and 2024, forfeited nonvested accounts available were \$5,465 and \$27,522, respectively. During the years ended December 31, 2025 and 2024, \$6,655 and \$29,985, respectively, of forfeitures were used to offset employer contributions, and \$36,841 and \$18,947, respectively were used to offset plan expenses.

Vesting

Participants have a 100% non-forfeitable interest in the portion of their accounts attributable to their own voluntary deferrals, the Company's safe harbor non-elective contribution, and accumulated earnings or losses thereon. Vesting of the Company's non-elective contribution and earnings or losses thereon is based on a schedule of years of continuous service as follows:

<u>Years of Service</u>	<u>Percent Vested</u>
Less than 3	0%
3 or more	100%

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount, but only to satisfy minimum distribution rules, equal to the value of the participant's vested interest in his or her account or annual installments. Normal retirement under the Plan is 65 years of age. There is no provision for early retirement. Hardship withdrawals from the vested portion of a participant's account are allowed as defined in the plan document. The Plan also permits in-service distributions from the employee deferrals and rollover contributions portion of a participant's account after the participant has attained age 59½. Effective May 1, 2024, in-service distributions at normal retirement age are allowed from all sources and in-service distributions from rollover contributions are allowed anytime.

Notes Receivable from Participants

Participants are allowed to borrow from their accounts a minimum amount of at least \$1,000 up to a maximum amount equal to the lesser of \$50,000 or 50% percent of their vested account balance. The notes are secured by the balance in the participant's account. Interest is charged at a rate of 1% above the published prime rate. Notes are required to be repaid in level payments of principal and interest. Principal and interest are paid over a term ranging from one to five years. However, notes used to acquire a principal residence may be paid over a term that exceeds five years, but no more than fifteen years. For notes receivable issued prior to May 21, 2024, the maximum repayment term was thirty years for the purchase of the a principal residence. Principal and interest are repaid through semi-monthly payroll deductions for salaried participants and bi-weekly payroll deductions for hourly participants.

**JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of net assets and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

Investment income recognized by the Plan includes earnings from investments, net gains (losses) realized from sale of investments, and the net changes in the unrealized appreciation (depreciation) in fair value of investments.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Interest income on notes receivable from participants is recognized by the Plan in the period in which it is earned based on the outstanding principal balance times the stated interest rate at the date the note receivable originated.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes are reclassified as distributions based upon the terms of the plan document.

Risks and Uncertainties

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

Benefits

Payments of benefits are recorded when paid.

**JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

3. INCOME TAX STATUS

Prior to May 22, 2024, the Plan adopted a prototype non-standardized profit-sharing plan sponsored by Employee Fiduciary, LLC. The Internal Revenue Service has determined and informed the prototype sponsor by a letter dated June 30, 2020, that the prototype plan, as then designed, was in compliance with the applicable sections of the Internal Revenue Code (IRC). The submitted plan had been amended to comply with recent legislation. Effective May 22, 2024, the Plan has adopted a prototype non-standardized profit-sharing plan sponsored by CCH Incorporated dba FTWilliam.com. The Internal Revenue Service has determined and informed the prototype sponsor by a letter dated June 30, 2020, that the prototype plan, as then designed, was in compliance with the applicable sections of the Internal Revenue Code (IRC). The submitted plan has been amended to comply with recent legislation. The Plan has not filed for its own determination letter. However, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of Section 401(a) of the IRC and, as such, would be exempt from federal income taxes.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service or other applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

4. INFORMATION CERTIFIED BY THE CUSTODIAN AND TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian, Empower Trust Company, LLC has certified to the completeness and accuracy of the investments and notes receivable from participants reflected in the accompanying 2025 and 2024 statements of net assets available for benefits, and in the schedule of assets (held at end of year) as of December 31, 2025, and the related investment and notes receivable activity reflected in the accompanying statements of changes in net assets available for benefits for the period May 22, 2024 through December 31, 2024 and for the year ended December 31, 2025.

	<u>2025</u>	<u>2024</u>
Registered investment companies, at fair value	\$ 1,965,965	\$ 1,390,045
Collective trust funds, at fair value	9,977,163	8,483,900
Fixed annuities, at fair value	50,199	35,464
Notes receivable from participants	<u>257,230</u>	<u>252,997</u>
Total	<u><u>\$ 12,250,557</u></u>	<u><u>\$ 10,162,406</u></u>
Investment Income:		
Net appreciation in fair value of investments	\$ 1,867,926	\$ 611,372
Interest and dividends	82,092	32,416
Interest on notes receivable from participants	<u>19,399</u>	<u>3,101</u>
Total Investment Income	<u><u>\$ 1,969,417</u></u>	<u><u>\$ 646,889</u></u>

**JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

4. INFORMATION CERTIFIED BY THE CUSTODIAN AND TRUSTEE

Matrix Trust Company, the trustee of the Plan, has certified to the completeness and accuracy of the investments reflected in the accompanying 2024 statement of changes in net assets available for benefits for the period January 1, 2024 through May 21, 2024.

	<u>2025</u>	<u>2024</u>
Investment Income:		
Net appreciation in fair value of investments	\$ -	\$ 528,107
Interest and dividends	<u>-</u>	<u>41,537</u>
Total Investment Income	<u>\$ -</u>	<u>\$ 569,644</u>

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements*, establishes a 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 are described as follows:

- Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2 - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- 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.

The following is a description of the valuation methodologies used for assets measured at fair value as of December 31, 2025 and 2024. There were no changes in the valuation techniques used to determine fair value as of December 31, 2025 and 2024.

- Registered investment companies are valued based on quoted prices in active markets.
- Collective trust funds are valued according to the provisions of Accounting Standards Update (ASU) 2009-12, *Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalents)*. ASU 2009-12 allows for the estimation of fair value of investment companies for which the investment does not have readily determinable value by using net asset value (NAV) per share, or its equivalent, as a practical expedient. The collective trust fund is primarily valued at the closing NAV of the units held by the Plan at year-end based on information provided and certified by the Trustee.

JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

5. FAIR VALUE MEASUREMENTS

- Fixed annuities are valued using a discounted cash flow valuation where the interest rate is reset at least as frequently as annually.

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, although 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.

Fair values of assets measured on a recurring basis at December 31 are as follows:

	<u>Fair Value</u>	<u>(Level I)</u>	<u>(Level II)</u>
<u>December 31, 2025</u>			
Registered investment companies (Mutual Funds)	\$ 1,965,965	\$ 1,965,965	\$ -
Fixed annuities	50,199	-	50,199
Total Assets in the Fair Value Hierarchy	2,016,164	1,965,965	50,199
Collective trust funds (a)	9,977,163	-	-
Total Assets at Fair Value	<u>\$11,993,327</u>	<u>\$ 1,965,965</u>	<u>\$ 50,199</u>
<u>December 31, 2024</u>			
Registered investment companies (Mutual Funds)	\$ 1,390,045	\$ 1,390,045	\$ -
Fixed annuities	35,464	-	35,464
Total Assets in the Fair Value Hierarchy	1,425,509	1,390,045	35,464
Collective trust funds (a)	8,483,900	-	-
Total Assets at Fair Value	<u>\$ 9,909,409</u>	<u>\$ 1,390,045</u>	<u>\$ 35,464</u>

In accordance with ASC 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 a reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

**JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

5. FAIR VALUE MEASUREMENTS

The following table sets forth a summary of the Plan's investments with a reported estimated fair value using net asset value per share as of December 31.

	<u>Fair Value at December 31,</u>		<u>Unfunded</u>	<u>Redemption</u>	<u>Redemption</u>
	<u>2025</u>	<u>2024</u>	<u>Commitments</u>	<u>Frequency</u>	<u>Period Notice</u>
Collective investment trust funds	<u>\$ 9,977,163</u>	<u>\$ 8,483,900</u>	None	Daily	Daily

6. TERMINATED PARTICIPANTS WITH VESTED BALANCES

At December 31, 2025 and 2024, accounts for participants who had terminated from the Plan with vested benefits totaled \$1,734,545 and \$1,571,243, respectively.

7. PARTIES-IN-INTEREST

The Plan is sponsored by Jahnel Group, Inc. The Plan and the sponsor are considered related parties based upon shared management. The following organizations are considered parties-in-interest based upon services provided to the Plan during the years ended December 31, 2025 and 2024:

Jahnel Group, Inc. - Plan Sponsor
Mengel, Metzger, Barr & Co. LLP - Plan Audit Firm
Matrix Trust Company, LLC - Trustee (through May 2024)
Employee Fiduciary, LLC - Third Party Administrator/Recordkeeper (through May 2024)
Empower Trust Company, LLC - Custodian (effective May 2024)
Empower Life & Annuity Insurance Company - Recordkeeper (effective May 2024)
Teal, Becker, & Chiaramonte, CPAs, P.C. - Contract Administrator (effective May 2024)
Rosemont Financial Group - Investment Advisor (through April 2024)
LPL Financial - Investment Advisor (effective May 2024)
Advised Assets Group, LLC - Investment Advisor (effective May 2025)

Prior to May 2024, Rosemont Financial Group (RFG) provided investment advisory services to the Plan. RSG received \$10,640 for these services. This amount is included in administrative expenses and participant transaction fees in the accompanying 2024 statements of changes in net assets available for benefits.

Beginning in May 2025, Advised Assets Group, LLC (AAG) began providing investment advisory services to the Plan. For the year ended December 31, 2025, AAG received \$989 for these services, which is included in administrative expenses and participant transaction fees in the accompanying statement of changes in net assets available for benefits.

Prior to May 2024, Employee Fiduciary provided recordkeeping services to the Plan. For the year ended December 31, 2024, the Plan paid Employee Fiduciary, LLC \$4,394, which is included in administrative expenses and participant transaction fees.

JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

7. PARTIES-IN-INTEREST

Empower Life & Annuity Insurance Company (ELAIC) began providing recordkeeping services to the Plan in 2024. During the years ended December 31, 2025 and 2024, the Plan paid ELAIC direct compensation of \$1,408 and \$11,093, respectively, and indirect compensation of \$36,841 and \$-0-, respectively, for these services. These amounts are included in administrative expenses and participant transaction fees in the accompanying statements of net assets available for benefits.

Teal, Becker, & Chiaramonte, CPAs (TBC) began providing contract administration services to the Plan in 2024. During the years ended December 31, 2025 and 2024, TBC received direct compensation of \$994 and (\$1,159), respectively, and received indirect compensation, from ELAIC, of \$5,304 and \$25,092, respectively. Of these amounts \$105 and \$23,933, respectively, are included in the net appreciation in fair value of investments and \$889 and \$-0-, respectively, are included in administrative expenses and participant transaction fees in the accompanying statements of changes in net assets available for benefits.

LPL Financial, LLC (LPL) began providing investment advisory services to the Plan in 2024. During the years ended December 31, 2025 and 2024, LPL received \$26,516 and \$12,665, respectively for these services. These amounts are included in administrative expenses and participant transaction fees in the accompanying statements of changes in net assets available for benefits.

Except as disclosed in Note 8, for the years ended December 31, 2025 and 2024, there were no prohibited transactions between either the related parties and the Plan or the parties-in-interest.

8. PROHIBITED TRANSACTIONS

During the year ended December 31, 2024, there were two instances where the plan sponsor failed to remit to the Plan certain participant contributions and loan repayments in a timely manner as defined by ERISA. The amounts remitted late were \$605 and \$33,171. The plan sponsor corrected both of these late remittances during the year ended December 31, 2024. There were no late remittances during the year ended December 31, 2025.

9. EXPENSE BUDGET ACCOUNT

The Plan maintains an expense budget account funded by revenue-sharing and other credits generated from certain Plan investments. Amounts in the account may be used to pay eligible Plan administrative expenses or allocated to participants at the direction of the Plan Administrator. During the years ended December 31, 2025 and 2024, the Plan used \$26,516 and \$12,665, respectively, from the account to pay investment advisory fees. The related credits and payments are reported as investment income and administrative expenses, respectively, in the accompanying statements of changes in net assets available for benefits. The balance in the account at both December 31, 2025 and 2024, was \$-0-.

JAHNEL GROUP, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

10. SUBSEQUENT EVENTS

Effective January 1, 2026, the Plan merged in the Logic Technology, Inc. 401(k) Plan, a defined contribution plan maintained by a company acquired by the Plan Sponsor. Following the acquisition and the company's inclusion in the Plan Sponsor's controlled group as of January 1, 2026, the assets and participant account balances of Logic Technology, Inc. 401(k) Plan were transferred into the Plan, and participants became eligible to participate in the Plan effective as of the merger date. Because the merger occurred subsequent to December 31, 2025, the effects of the transition are not reflected in the accompanying statements of net assets available for benefits or changes in net assets available for benefits.

Plan management has evaluated events subsequent to the statement of net assets available for benefits date of December 31, 2025, and through September 8, 2026, which is the date these financial statements were available to be issued, and has determined that there are no additional subsequent events that require recording or disclosure.

JAHNEL GROUP, INC. 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 26-4146626
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2025

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a) Parties -in- <u>Interest</u>	(b) Identity of issue, borrower, <u>lessor, or similar party</u>	(c) Description of investment including maturity date, rate of interest, collateral, <u>par or maturity value</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
*	Empower Fixed Account - Series Class I	Fixed Annuities	\$ **	\$ 50,199
	Great Gray Trust American Funds 2030 I	Collective Trust Funds	**	4,368
	Great Gray Trust American Funds 2035 I	Collective Trust Funds	**	371,163
	Great Gray Trust American Funds 2040 I	Collective Trust Funds	**	1,469,046
	Great Gray Trust American Funds 2045 I	Collective Trust Funds	**	1,193,433
	Great Gray Trust American Funds 2050 I	Collective Trust Funds	**	3,000,114
	Great Gray Trust American Funds 2055 I	Collective Trust Funds	**	1,688,672
	Great Gray Trust American Funds 2060 I	Collective Trust Funds	**	1,719,907
	Great Gray Trust American Funds 2065 I	Collective Trust Funds	**	530,460
	Total Common Collective Trust Funds		<u>**</u>	<u>9,977,163</u>
	American Funds American Hi Inc Tr R6	Registered Investment Company (Mutual Fund)	**	14,151
	American Funds New Perspective R6	Registered Investment Company (Mutual Fund)	**	37,724
	Columbia Dividend Income Instl 3	Registered Investment Company (Mutual Fund)	**	23,174
	DFA Emerging Markets I	Registered Investment Company (Mutual Fund)	**	37,552
	DFA Global Real Estate Securities	Registered Investment Company (Mutual Fund)	**	3,939
	DFA U.S. Vector Equity I	Registered Investment Company (Mutual Fund)	**	18,760
	DFA U.S. Small Cap Growth Instl	Registered Investment Company (Mutual Fund)	**	4,539
	Fidelity 500 Index	Registered Investment Company (Mutual Fund)	**	918,624
	Fidelity Advisor Semiconductors Z	Registered Investment Company (Mutual Fund)	**	121,119
	Fidelity Growth Strategies K6	Registered Investment Company (Mutual Fund)	**	716
	Fidelity Mid Cap Index	Registered Investment Company (Mutual Fund)	**	162,013
	Ishares Msci Eafe International Index K	Registered Investment Company (Mutual Fund)	**	226,399
	Janus Henderson Global Tech Innovation N	Registered Investment Company (Mutual Fund)	**	62,527

JAHNEL GROUP, INC. 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 26-4146626
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2025

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a) Parties -in- <u>Interest</u>	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, <u>par or maturity value</u>	(d) <u>Cost</u>	(e) Current <u>Value</u>
	JP Morgan Core Bond R6	Registered Investment Company (Mutual Fund)	\$ **	\$ 38,464
	JP Morgan Large Cap Growth R6	Registered Investment Company (Mutual Fund)	**	94,652
	AMERICAN FUNDS BOND FUND OF AMER R6	Registered Investment Company (Mutual Fund)	**	79,305
	DFA US MICRO CAP I	Registered Investment Company (Mutual Fund)	**	112,741
	PIMCO RAW US SMALL INSTL	Registered Investment Company (Mutual Fund)	**	9,566
	Total Registered Investment Companies (Mutual Funds)		<u>**</u>	<u>1,965,965</u>
		Participant loans, interest at 6.5% to 9.50%, semi-monthly payments, various maturities through September 2052		
* Participant Loans			<u>**</u>	<u>257,230</u>
			<u>\$ **</u>	<u>\$ 12,250,557</u>

* Indicates that the issuer is a party-in-interest as defined in the Employee Retirement Security Act of 1974.

** Cost omitted as all investments are participant directed.

JAHNEL GROUP, INC. 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 26-4146626
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2025

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a) Parties -in- <u>Interest</u>	(b) Identity of issue, borrower, <u>lessor, or similar party</u>	(c) Description of investment including maturity date, rate of interest, collateral, <u>par or maturity value</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
*	Empower Fixed Account - Series Class I	Fixed Annuities	\$ **	\$ 50,199
	Great Gray Trust American Funds 2030 I	Collective Trust Funds	**	4,368
	Great Gray Trust American Funds 2035 I	Collective Trust Funds	**	371,163
	Great Gray Trust American Funds 2040 I	Collective Trust Funds	**	1,469,046
	Great Gray Trust American Funds 2045 I	Collective Trust Funds	**	1,193,433
	Great Gray Trust American Funds 2050 I	Collective Trust Funds	**	3,000,114
	Great Gray Trust American Funds 2055 I	Collective Trust Funds	**	1,688,672
	Great Gray Trust American Funds 2060 I	Collective Trust Funds	**	1,719,907
	Great Gray Trust American Funds 2065 I	Collective Trust Funds	**	530,460
	Total Common Collective Trust Funds		<u>**</u>	<u>9,977,163</u>
	American Funds American Hi Inc Tr R6	Registered Investment Company (Mutual Fund)	**	14,151
	American Funds New Perspective R6	Registered Investment Company (Mutual Fund)	**	37,724
	Columbia Dividend Income Instl 3	Registered Investment Company (Mutual Fund)	**	23,174
	DFA Emerging Markets I	Registered Investment Company (Mutual Fund)	**	37,552
	DFA Global Real Estate Securities	Registered Investment Company (Mutual Fund)	**	3,939
	DFA U.S. Vector Equity I	Registered Investment Company (Mutual Fund)	**	18,760
	DFA U.S. Small Cap Growth Instl	Registered Investment Company (Mutual Fund)	**	4,539
	Fidelity 500 Index	Registered Investment Company (Mutual Fund)	**	918,624
	Fidelity Advisor Semiconductors Z	Registered Investment Company (Mutual Fund)	**	121,119
	Fidelity Growth Strategies K6	Registered Investment Company (Mutual Fund)	**	716
	Fidelity Mid Cap Index	Registered Investment Company (Mutual Fund)	**	162,013
	Ishares Msci Eafe International Index K	Registered Investment Company (Mutual Fund)	**	226,399
	Janus Henderson Global Tech Innovation N	Registered Investment Company (Mutual Fund)	**	62,527

JAHNEL GROUP, INC. 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 26-4146626
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2025

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a) Parties -in- <u>Interest</u>	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, <u>par or maturity value</u>	(d) <u>Cost</u>	(e) Current <u>Value</u>
	JP Morgan Core Bond R6	Registered Investment Company (Mutual Fund)	\$ **	\$ 38,464
	JP Morgan Large Cap Growth R6	Registered Investment Company (Mutual Fund)	**	94,652
	AMERICAN FUNDS BOND FUND OF AMER R6	Registered Investment Company (Mutual Fund)	**	79,305
	DFA US MICRO CAP I	Registered Investment Company (Mutual Fund)	**	112,741
	PIMCO RAW US SMALL INSTL	Registered Investment Company (Mutual Fund)	**	9,566
	Total Registered Investment Companies (Mutual Funds)		<u>**</u>	<u>1,965,965</u>
		Participant loans, interest at 6.5% to 9.50%, semi-monthly payments, various maturities through September 2052		
* Participant Loans			<u>**</u>	<u>257,230</u>
			<u>\$ **</u>	<u>\$ 12,250,557</u>

* Indicates that the issuer is a party-in-interest as defined in the Employee Retirement Security Act of 1974.

** Cost omitted as all investments are participant directed.