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

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] 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
CONTROL ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/1979

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)
CONTROL ASSOCIATES, INC.

20 COMMERCE DRIVE
ALLENDALE, NJ 07401-1600

2b Employer Identification Number (EIN) 22-1629238

2c Plan Sponsor's telephone number 201-934-9200

2d Business code (see instructions) 423990

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.	10/08/2026	LAUREN NIEDERAUER
	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

CONTROL ASSOCIATES, INC.

20 COMMERCE DRIVE
ALLENDALE, NJ 07401-1600

3b Administrator's EIN
22-1629238

3c Administrator's telephone number
201-934-9200

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**	199
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	**6a(1)**	174
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	158
b	Retired or separated participants receiving benefits	**6b**	8
c	Other retired or separated participants entitled to future benefits	**6c**	15
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	181
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	182
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	176
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	182
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	10
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:

2O 2I 2Q

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

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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
CONTROL ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
CONTROL ASSOCIATES, INC.

D Employer Identification Number (EIN)
22-1629238

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

UBS FINANCIAL SERVICES, INC.

61 SOUTH PARAMUS ROAD
4TH FLOOR
PARAMUS, NJ 07652

(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	NONE	146059	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
CONTROL ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
CONTROL ASSOCIATES, INC.

D Employer Identification Number (EIN)
22-1629238

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1592576	1699357
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	935216	855500
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1977574	1747835
(2) U.S. Government securities	1c(2)	597605	716000
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	279652	481704
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	11424052	8565045
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	139119	39024
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	26036007	36308945
(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	42981801	50413410
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h	0	420857
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	0	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	420857
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	42981801	49992553

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)	1699357	
(B) Participants	2a(1)(B)		
(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)		1699357
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	323484	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		323484
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	855500	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		855500
(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)	6062664	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		6062664

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1470982
c Other income	2c		8556
d Total income. Add all **income** amounts in column (b) and enter total	2d		10420543
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3263732	
(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)		3263732
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	146059	
(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)		146059
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3409791
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		7010752
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) [X] 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)** [X] 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: MICHAEL HALL, LLC **(2)** EIN: 20-5491923

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.)	**4a**		X	
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.)	**4b**		X	
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.)	**4c**		X	
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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
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?	**4g**		X	
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?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
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.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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
CONTROL ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
CONTROL ASSOCIATES, INC.

D Employer Identification Number (EIN)
22-1629238

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): 22-3287396

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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

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

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

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

a Enter the percentage of plan assets held as:
Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

Control Associates, Inc. Employee Stock Ownership Plan

Financial Statements

December 31, 2025 and 2024

with
Independent Auditors' Report

Michael Hall LLC
12600 DEERFIELD PARKWAY SUITE 100
ALPHARETTA, GEORGIA 30004

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INDEPENDENT AUDITORS' REPORT

The Plan Trustees of the Control Associates, Inc. Employee Stock Ownership Plan

Opinion
We have audited the accompanying financial statements of the Control Associates, Inc. Employee Stock Ownership Plan ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which 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 year ended December 31, 2025, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Control Associates, Inc. Employee Stock Ownership Plan as of December 31, 2025 and 2024, and the changes in net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements
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 one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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 - Report on Supplemental Information Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedule, 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 information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Michael Hall LLC

Atlanta, Georgia
September 9, 2026

Control Associates, Inc. Employee Stock Ownership Plan

Statement of Net Assets Available for Benefits

	December 31, 2024			December 31, 2025		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS:						
Receivables:						
Employer	$ 1,592,576	$ -	$ 1,592,576	$ 1,699,357	$ -	$ 1,699,357
Other	935,216	-	935,216	855,500	-	855,500
	2,527,792	-	2,527,792	2,554,857	-	2,554,857
Investments, at fair value:						
Cash and certificates of deposit	1,977,574	-	1,977,574	1,747,835	-	1,747,835
Government securities	597,605	-	597,605	716,000	-	716,000
Corporate debt securities	279,652	-	279,652	481,704	-	481,704
Equity securities	11,424,052	-	11,424,052	8,565,045	-	8,565,045
Shares in registered investment companies	139,119	-	139,119	39,024	-	39,024
Sponsor Common Stock	26,036,007	-	26,036,007	36,308,945	-	36,308,945
	40,454,009	-	40,454,009	47,858,553	-	47,858,553
Total Assets	42,981,801	-	42,981,801	50,413,410	-	50,413,410
LIABILITIES:						
Operating payables	-	-	-	420,857	-	420,857
NET ASSETS AVAILABLE FOR BENEFITS	$ 42,981,801	$ -	$ 42,981,801	$ 49,992,553	$ -	$ 49,992,553

See accompanying notes and independent auditors' report.

Control Associates, Inc. Employee Stock Ownership Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended December 31, 2025		
	Allocated	Unallocated	Total
ADDITIONS:			
Contributions:			
Sponsor contribution	$ 1,699,357	$ -	$ 1,699,357
Investment income:			
Interest and dividends received	855,500	-	855,500
Net investment gain for cash, equity securities, and registered investment companies	1,803,022	-	1,803,022
Appreciation in value of Sponsor shares	6,062,664	-	6,062,664
	8,721,186	-	8,721,186
Total Additions	10,420,543	-	10,420,543
DEDUCTIONS:			
Plan expenses	(146,059)	-	(146,059)
Benefits paid	(3,263,732)	-	(3,263,732)
Total Deductions	(3,409,791)	-	(3,409,791)
Net change	7,010,752	-	7,010,752
NET ASSETS,			
Beginning of year	42,981,801	-	42,981,801
End of year	$ 49,992,553	$ -	$ 49,992,553

See accompanying notes and independent auditors' report.

NOTE 1—DESCRIPTION OF PLAN

The following brief description of the Control Associates, Inc. Employee Stock Ownership Plan is provided for general information purposes only. Participants should refer to the Plan documents for complete information.

General. The Sponsor originally adopted the Control Associates, Inc. Employee Stock Ownership Plan (the "Plan") effective January 1, 1979. The Plan was most recently restated effective January 1, 2025. The Plan operates as an employee stock ownership plan under section 401 of the Internal Revenue Code and covers the employees of the Sponsor and its subsidiaries. The Plan is designed to comply with Section 4975(e) (7) of the Internal Revenue Code of 1986, as amended, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974.

On December 31, 2025 the Plan completed the purchase of 5,781 shares of the Sponsor, which represented all of the outstanding shares not then owned by the Plan. Accordingly, as of December 31, 2025 the Plan owns 100% of the outstanding shares of the Sponsor.

Management has evaluated subsequent events through September 9, 2026, the financial statement issuance date.

Eligibility. Employees of the Sponsor and its subsidiaries are eligible to participate after years-of-service and age requirements, as defined in the Plan Document, are met. Participants generally enter the plan retroactively on the first day of the year in which satisfaction of eligibility requirements is achieved.

Investment Allocation and Participant Accounts. The Plan purchases Sponsor shares of common stock by issuing debt, historically to the Sponsor. These borrowings bear no interest and are secured by the related shares of stock. Such stock is not allocated to participants until the underlying debt is repaid, in the form of Sponsor contributions. Allocation of the value of the Sponsor's stock to the participants' accounts is based on the original purchase price of the stock. Participants will recognize the cumulative gain or loss in their account balance based on the difference between the original purchase price of the stock and the appraised fair market value of the stock as of the end of the year.

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

Contributions. Sponsor contributions are made in amounts determined by the Sponsor's Board of Directors. Sponsor contributions and forfeitures are allocated based on the participant's eligible compensation as a percent of the aggregate eligible compensation of all participants for the allocation year.

Benefit Payments. Distributions from the Plan are made upon retirement, death or other separation of employment with the Sponsor.

Vesting. Vesting is based on years of service. A participant is completely vested after six years of service.

Termination. The Sponsor reserves the right to terminate the Plan at any time, subject to Plan provisions and the requirements of ERISA. Upon such termination of the Plan, participants will become fully vested in their entire account balances.

Forfeitures. Forfeited account balances are allocated to participants based on the participant's eligible compensation as a percent of the aggregate eligible compensation of all participants for the allocation year. For 2025, there were $52,052 in forfeited balances reallocated to active participants.

Diversification. Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their retirement plan balance into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify their account by directing the Plan to distribute the diversification amount.

Put Option. Sponsor stock held by the Plan includes a put option, since the stock is not readily tradable on an established market. The put option is the right to demand that the Sponsor buy the underlying shares of stock. The put price is set to equal the year-end appraised value of the stock at the date of redemption.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Payment of Benefits. Benefits are recorded when paid.

Investment Valuation and Income Recognition. The Plan's investments are stated at fair value. Common shares of the Sponsor are valued at fair value as determined by annual independent appraisal, while remaining investments are widely traded and valued at their published redemption value. The annual independent appraisal of the common shares of the Sponsor is performed under a framework of generally accepted valuation methodologies, as well as economic and market factors as of the appraisal date, and is prepared on a minority, non-marketable interest basis. The appraisal takes into consideration IRS Revenue Ruling 59-60, which outlines the general approaches, methods, and factors to consider in the appraisal of the common stock of closely held companies and thinly-traded public corporations, and considers factors such as the nature of the business, the economic outlook of the industry in

which the business operates, the book value and earnings capacity of the business, the business' goodwill and intangible value, and market prices of corporations engaged in similar lines of business.

The appraisal develops and considers valuation approaches including the income approach, which considers the present value of future economic benefits to be derived from ownership, the market approach, which is based on values of ownership interests in similar companies that have been sold, and the asset approach, which considers the value of the underlying assets of the business.

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

NOTE 3—INVESTMENTS

Generally accepted accounting principles provide 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).

Within this hierarchy, the Plan's investments are categorized as follows at December 31, 2025:

	Level 1	Level 2	Level 3	Total
Equities	$ 8,565,045	$ -	$ -	$ 8,565,045
Cash and equivalents	1,747,835	-	-	1,747,835
Corporate and government debt securities	1,197,704	-	-	1,197,704
Shares in registered investment companies	39,024	-	-	39,024
Sponsor shares	-	-	36,308,945	36,308,945
	$ 11,549,608	$ -	$ 36,308,945	$ 47,858,553

The Plan's investments are categorized as follows at December 31, 2024:

	Level 1	Level 2	Level 3	Total
Equities	$ 11,424,052	$ -	$ -	$ 11,424,052
Cash and equivalents	1,977,574	-	-	1,977,574
Corporate and government debt securities	877,257	-	-	877,257
Shares in registered investment companies	139,119	-	-	139,119
Sponsor shares	-	-	26,036,007	26,036,007
	$ 14,418,002	$ -	$ 26,036,007	$ 40,454,009

Changes in the Plan's Level 3 investments were as follows for the year ended December 31, 2025:

Sponsor common stock, beginning	$ 26,036,007
Acquisition of new shares	4,208,568
Other	1,706
Distributions to participants	(2,144,984)
Acquisitions of sponsor shares	2,144,984
Appreciation	6,062,664
Sponsor common stock, ending	$ 36,308,945

NOTE 4—INCOME TAX STATUS

The Plan obtained its latest determination letter on February 7, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has since been amended to conform to modifications to relevant sections of the Internal Revenue Code; the Plan administrator believes the Plan is currently operating in compliance with applicable sections of the Internal Revenue Code.

Accounting principles generally accepted in the United States require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2025 and 2024 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to audits by taxing jurisdictions; however, there are currently no such audits in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2022.

NOTE 5—TRANSACTIONS WITH PARTIES IN INTEREST

Certain administrative expenses of the Plan are absorbed by the Sponsor and are therefore not reflected in the Plan's financial statements. The Plan paid $146,059 in direct compensation to a service provider during 2025.

NOTE 6—RISKS AND UNCERTAINTIES

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

Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
Plan Number: 003
Schedule H, Line 4i

December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Shares of CA Holdings, Inc.	Equity Securities	$ 7,811,527	$ 36,308,945
	Cash	Cash		$ 822,363
	SCE FED CREDIT	Cash		$ 241,238
	FREEDOM FIRST	Cash		$ 240,197
	Cash	Cash		$ 179,629
	NVDA	Equity Securities		$ 130,923
	AAPL	Equity Securities		$ 103,579
	NVDA	Equity Securities		$ 99,591
	MSFT	Equity Securities		$ 95,757
	GOOGL	Equity Securities		$ 92,648
	MSFT	Equity Securities		$ 84,633
	BLW	Corporate Debt		$ 75,570
	US TREASURY NOTE	Government Securities		$ 72,939
	SGOV	Government Securities		$ 69,895
	US TREASURY NOTE	Government Securities		$ 63,095
	EVV	Corporate Debt		$ 63,067
	GOOG	Equity Securities		$ 62,446
	US TREASURY NOTE	Government Securities		$ 61,200
	WFC	Equity Securities		$ 60,580
	US TREASURY NOTE	Government Securities		$ 59,641
	TSM	Equity Securities		$ 59,562
	US TREASURY NOTE	Government Securities		$ 58,585
	AMZN	Equity Securities		$ 58,397
	Cash	Cash		$ 58,278
	ACGL	Equity Securities		$ 57,168
	AVGO	Equity Securities		$ 56,068
	US TREASURY NOTE	Government Securities		$ 55,151
	US TREASURY NOTE	Government Securities		$ 54,080
	ROST	Equity Securities		$ 50,259
	US TREASURY NOTE	Government Securities		$ 48,051
	US TREASURY NOTE	Government Securities		$ 47,924
	TSM	Equity Securities		$ 47,711
	AVGO	Equity Securities		$ 46,724
	BAC	Equity Securities		$ 46,145
	AMZN	Equity Securities		$ 44,087

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Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
Plan Number: 003
Schedule H, Line 4i

December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	GOOG	Equity Securities		$ 43,618
	US TREASURY NOTE	Government Securities		$ 41,082
	UBS SELECT TREAS	Shares in RICs		$ 39,024
	US TREASURY NOTE	Government Securities		$ 38,477
	Cash	Cash		$ 37,941
	PM	Equity Securities		$ 37,213
	SHOP	Equity Securities		$ 36,057
	META	Equity Securities		$ 34,985
	SAFRY	Equity Securities		$ 33,862
	COP	Equity Securities		$ 33,232
	VZ	Equity Securities		$ 33,195
	NOW	Equity Securities		$ 32,936
	APH E	Equity Securities		$ 32,569
	SCHW	Equity Securities		$ 32,071
	MSFT	Equity Securities		$ 31,919
	US TREASURY NOTE	Government Securities		$ 31,778
	PCAR	Equity Securities		$ 31,539
	JNJ	Equity Securities		$ 31,456
	COF	Equity Securities		$ 31,022
	UNP	Equity Securities		$ 30,303
	COMCAST COR	Corporate Debt		$ 30,033
	V Exc	Equity Securities		$ 29,810
	BRO E	Equity Securities		$ 29,728
	JPM E	Equity Securities		$ 29,644
	ETN	Equity Securities		$ 29,621
	AXP	Equity Securities		$ 29,596
	IBKR	Equity Securities		$ 29,325
	GD	Equity Securities		$ 29,289
	CVX	Equity Securities		$ 29,263
	RTX	Equity Securities		$ 28,977
	SHOP	Equity Securities		$ 28,975
	BK	Equity Securities		$ 28,790
	TSM	Equity Securities		$ 28,566
	MEDP	Equity Securities		$ 28,083
	WMT	Equity Securities		$ 27,964

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	MS	Equity Securities		$ 27,872
	CSL E	Equity Securities		$ 27,828
	AT&T INC	Corporate Debt		$ 27,154
	SAFRY	Equity Securities		$ 27,073
	RNMBY	Equity Securities		$ 27,047
	MKSI	Equity Securities		$ 27,006
	BANK OF NY	Corporate Debt		$ 26,906
	DBSDY	Equity Securities		$ 26,868
	HOME DEPOT IN	Corporate Debt		$ 26,675
	GOLDMAN SACHS	Corporate Debt		$ 26,581
	DE	Equity Securities		$ 26,537
	US BANCORP	Corporate Debt		$ 26,335
	LPLA	Equity Securities		$ 26,073
	ADI	Equity Securities		$ 26,035
	GSK	Equity Securities		$ 25,746
	MA	Equity Securities		$ 25,690
	WFC	Equity Securities		$ 25,630
	LOW	Equity Securities		$ 25,563
	WFC	Equity Securities		$ 25,444
	APD	Equity Securities		$ 25,443
	PNC FINANCIAL	Corporate Debt		$ 24,901
	MCD	Equity Securities		$ 24,756
	BRISTOL-MYERS	Corporate Debt		$ 24,688
	ASML	Equity Securities		$ 24,607
	ASML	Equity Securities		$ 24,607
	EMBJ	Equity Securities		$ 24,525
	IT	Equity Securities		$ 24,471
	GALDY	Equity Securities		$ 24,373
	LH	Equity Securities		$ 24,335
	TCEHY	Equity Securities		$ 24,190
	FWONK	Equity Securities		$ 23,938
	Cash	Cash		$ 23,848
	CDW	Equity Securities		$ 23,835
	WRB	Equity Securities		$ 23,771
	META	Equity Securities		$ 23,763

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	GS	Equity Securities		$ 23,733
	ALIZY	Equity Securities		$ 23,690
	HWM	Equity Securities		$ 23,577
	DOV	Equity Securities		$ 23,038
	AXP E	Equity Securities		$ 22,937
	TSLA	Equity Securities		$ 22,936
	BSX E	Equity Securities		$ 22,789
	C	Equity Securities		$ 22,755
	WMT	Equity Securities		$ 22,505
	UPS	Equity Securities		$ 22,417
	SNY	Equity Securities		$ 22,340
	CPRT	Equity Securities		$ 22,316
	WRB E	Equity Securities		$ 22,298
	TTE	Equity Securities		$ 22,177
	ZWS	Equity Securities		$ 22,176
	MDT	Equity Securities		$ 22,094
	RNMBY	Equity Securities		$ 21,930
	SMNEY	Equity Securities		$ 21,723
	PYPL	Equity Securities		$ 21,717
	HPE	Equity Securities		$ 21,714
	ABBV	Equity Securities		$ 21,707
	ZBH	Equity Securities		$ 21,671
	ALLE	Equity Securities		$ 21,654
	IBM E	Equity Securities		$ 21,623
	REGN	Equity Securities		$ 21,612
	NFLX	Equity Securities		$ 21,565
	COST	Equity Securities		$ 21,559
	USB	Equity Securities		$ 21,504
	ASML	Equity Securities		$ 21,397
	TXN	Equity Securities		$ 21,339
	EADSY	Equity Securities		$ 21,025
	ARGX	Equity Securities		$ 21,024
	ISRG	Equity Securities		$ 20,955
	ROL	Equity Securities		$ 20,827
	MMM	Equity Securities		$ 20,653

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	GE	Equity Securities		$ 20,638
	HESAY	Equity Securities		$ 20,584
	TJX E	Equity Securities		$ 20,584
	MTB E	Equity Securities		$ 20,551
	WAT	Equity Securities		$ 20,511
	SAFRY	Equity Securities		$ 20,457
	ASML	Equity Securities		$ 20,327
	CMPGY	Equity Securities		$ 20,218
	CRWD	Equity Securities		$ 20,157
	HD	Equity Securities		$ 19,958
	NVDA	Equity Securities		$ 19,956
	TDY	Equity Securities		$ 19,918
	THO	Equity Securities		$ 19,918
	SPGI	Equity Securities		$ 19,858
	Cash	Cash		$ 19,848
	COST	Equity Securities		$ 19,834
	HDB	Equity Securities		$ 19,805
	D	Equity Securities		$ 19,803
	PANW	Equity Securities		$ 19,709
	EMBJ	Equity Securities		$ 19,633
	GLW	Equity Securities		$ 19,613
	C	Equity Securities		$ 19,604
	NDAQ	Equity Securities		$ 19,523
	GALDY	Equity Securities		$ 19,523
	CVS	Equity Securities		$ 19,523
	LRCX	Equity Securities		$ 19,515
	MRK	Equity Securities		$ 19,368
	IDEXY	Equity Securities		$ 19,338
	PH E	Equity Securities		$ 19,337
	EOG	Equity Securities		$ 19,322
	ASML	Equity Securities		$ 19,257
	RTX	Equity Securities		$ 19,257
	NTDOY	Equity Securities		$ 19,237
	INTC	Equity Securities		$ 19,077
	BANK OF AMER CORP	Corporate Debt		$ 19,047

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Control Associates, Inc. Employee Stock Ownership Plan

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	ROYAL BK OF	Corporate Debt		$ 19,007
	CITIGROUP BOND	Corporate Debt		$ 18,998
	MORGAN STANLEY B/E	Corporate Debt		$ 18,953
	CFRUY	Equity Securities		$ 18,903
	BSX	Equity Securities		$ 18,879
	WAB	Equity Securities		$ 18,784
	RYCEY	Equity Securities		$ 18,770
	TGT	Equity Securities		$ 18,768
	LIN E	Equity Securities		$ 18,761
	SBGSY	Equity Securities		$ 18,732
	NU	Equity Securities		$ 18,715
	DIS	Equity Securities		$ 18,658
	PG	Equity Securities		$ 18,630
	KVUE	Equity Securities		$ 18,578
	T	Equity Securities		$ 18,431
	DOC	Equity Securities		$ 18,396
	NEE	Equity Securities		$ 18,384
	ULS	Equity Securities		$ 18,374
	BAX	Equity Securities		$ 18,346
	LLY E	Equity Securities		$ 18,270
	SHEL	Equity Securities		$ 18,223
	CRH	Equity Securities		$ 18,221
	SHOP	Equity Securities		$ 18,190
	Cash	Cash		$ 18,156
	DEO	Equity Securities		$ 18,117
	UL	Equity Securities		$ 18,116
	WPC	Equity Securities		$ 18,021
	TCEHY	Equity Securities		$ 17,989
	ORLY	Equity Securities		$ 17,968
	PNC	Equity Securities		$ 17,951
	KO E	Equity Securities		$ 17,897
	AEP E	Equity Securities		$ 17,873
	PPG	Equity Securities		$ 17,828
	UNH	Equity Securities		$ 17,826
	NDSN	Equity Securities		$ 17,792

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	DSCSY	Equity Securities		$ 17,758
	BSY	Equity Securities		$ 17,709
	COO	Equity Securities		$ 17,703
	FND	Equity Securities		$ 17,597
	HD	Equity Securities		$ 17,549
	AAGIY	Equity Securities		$ 17,520
	TJX	Equity Securities		$ 17,512
	BAM E	Equity Securities		$ 17,498
	Cash	Cash		$ 17,452
	FMX	Equity Securities		$ 17,384
	SMNEY	Equity Securities		$ 17,379
	TDY	Equity Securities		$ 17,365
	ABBNY	Equity Securities		$ 17,235
	MA	Equity Securities		$ 17,126
	KKR	Equity Securities		$ 17,082
	AJG	Equity Securities		$ 17,080
	ORLY	Equity Securities		$ 17,056
	VLTO	Equity Securities		$ 16,963
	ARGX	Equity Securities		$ 16,819
	EADSY	Equity Securities		$ 16,797
	CI	Equity Securities		$ 16,789
	PGR	Equity Securities		$ 16,624
	LAD	Equity Securities		$ 16,617
	HESAY	Equity Securities		$ 16,616
	CDNS	Equity Securities		$ 16,567
	STX	Equity Securities		$ 16,523
	GILD	Equity Securities		$ 16,447
	JKHY	Equity Securities		$ 16,423
	NXPI	Equity Securities		$ 16,280
	SPOT	Equity Securities		$ 16,260
	CSCO	Equity Securities		$ 16,253
	THO	Equity Securities		$ 16,222
	PANW	Equity Securities		$ 16,210
	CMPGY	Equity Securities		$ 16,187
	CME	Equity Securities		$ 16,112

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Control Associates, Inc. Employee Stock Ownership Plan

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	LRLCY	Equity Securities		$ 16,102
	XEL	Equity Securities		$ 16,101
	KO	Equity Securities		$ 16,009
	Cash	Cash		$ 15,929
	ABT	Equity Securities		$ 15,912
	EMR	Equity Securities		$ 15,661
	FIS	Equity Securities		$ 15,618
	BX	Equity Securities		$ 15,568
	TT	Equity Securities		$ 15,568
	XOM	Equity Securities		$ 15,524
	HLT	Equity Securities		$ 15,512
	IDEXY	Equity Securities		$ 15,477
	AZN	Equity Securities		$ 15,444
	NTDOY	Equity Securities		$ 15,410
	ABG	Equity Securities		$ 15,347
	DHR	Equity Securities		$ 15,338
	ICLR	Equity Securities		$ 15,306
	SAP	Equity Securities		$ 15,303
	HSY	Equity Securities		$ 15,286
	Cash	Cash		$ 15,272
	UNCRY	Equity Securities		$ 15,219
	TSM	Equity Securities		$ 15,195
	EFX	Equity Securities		$ 15,189
	OLED	Equity Securities		$ 15,181
	RHHBY	Equity Securities		$ 15,162
	SPGI	Equity Securities		$ 15,155
	CFRUY	Equity Securities		$ 15,136
	TTAN	Equity Securities		$ 15,123
	SNPS	Equity Securities		$ 15,031
	CHGCY	Equity Securities		$ 15,026
	LSRCY	Equity Securities		$ 14,998
	SCHW	Equity Securities		$ 14,987
	NU	Equity Securities		$ 14,982
	PLD	Equity Securities		$ 14,936
	AOS	Equity Securities		$ 14,914

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Control Associates, Inc. Employee Stock Ownership Plan

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	CTRA	Equity Securities		$ 14,897
	RSG	Equity Securities		$ 14,835
	NOC	Equity Securities		$ 14,825
	HMC	Equity Securities		$ 14,799
	GPC	Equity Securities		$ 14,755
	DG	Equity Securities		$ 14,737
	MC	Equity Securities		$ 14,710
	SHEL	Equity Securities		$ 14,696
	AGNC	Equity Securities		$ 14,686
	INGR	Equity Securities		$ 14,665
	UTHR	Equity Securities		$ 14,618
	SAP	Equity Securities		$ 14,575
	LII	Equity Securities		$ 14,567
	TYL	Equity Securities		$ 14,526
	MSFT	Equity Securities		$ 14,509
	TRV	Equity Securities		$ 14,503
	TCEHY	Equity Securities		$ 14,391
	CASY	Equity Securities		$ 14,370
	TFC	Equity Securities		$ 14,369
	ESLOY	Equity Securities		$ 14,258
	Cash	Cash		$ 14,173
	GL	Equity Securities		$ 14,126
	ARES	Equity Securities		$ 14,062
	EXPD	Equity Securities		$ 14,007
	VTR	Equity Securities		$ 14,006
	CYBR	Equity Securities		$ 13,828
	WSO	Equity Securities		$ 13,815
	LNG	Equity Securities		$ 13,802
	SAIA	Equity Securities		$ 13,714
	ETN	Equity Securities		$ 13,696
	MFC	Equity Securities		$ 13,605
	MDT	Equity Securities		$ 13,544
	RIO	Equity Securities		$ 13,525
	LNT	Equity Securities		$ 13,522
	BCUCY	Equity Securities		$ 13,502

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	SONY	Equity Securities		$ 13,389
	SPOT	Equity Securities		$ 13,356
	UCBJY	Equity Securities		$ 13,277
	TRMB	Equity Securities		$ 13,241
	ANET	Equity Securities		$ 13,234
	WCN	Equity Securities		$ 13,152
	CMCSA	Equity Securities		$ 13,152
	ETN	Equity Securities		$ 13,059
	POOL	Equity Securities		$ 13,039
	SYK	Equity Securities		$ 13,004
	BAESY	Equity Securities		$ 13,003
	HLN	Equity Securities		$ 13,001
	LVMUY	Equity Securities		$ 12,970
	BJ	Equity Securities		$ 12,964
	TECH	Equity Securities		$ 12,879
	LRLCY	Equity Securities		$ 12,848
	ANET	Equity Securities		$ 12,841
	WMB	Equity Securities		$ 12,803
	GD	Equity Securities		$ 12,793
	SPOT	Equity Securities		$ 12,776
	AMP	Equity Securities		$ 12,749
	LRLCY	Equity Securities		$ 12,676
	ZBRA	Equity Securities		$ 12,627
	ATEYY	Equity Securities		$ 12,506
	TTAN	Equity Securities		$ 12,461
	BBVA	Equity Securities		$ 12,401
	CYATY	Equity Securities		$ 12,396
	OLLI	Equity Securities		$ 12,386
	PLD	Equity Securities		$ 12,255
	MDLZ	Equity Securities		$ 12,219
	ESLOY	Equity Securities		$ 12,198
	IBDRY	Equity Securities		$ 12,182
	NVO	Equity Securities		$ 12,160
	COR	Equity Securities		$ 12,159
	SAP	Equity Securities		$ 12,146

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Cash	Cash		$ 12,143
	BMY	Equity Securities		$ 12,137
	Cash	Cash		$ 12,064
	PM	Equity Securities		$ 12,030
	CARR	Equity Securities		$ 11,995
	RWEOY	Equity Securities		$ 11,835
	BLK	Equity Securities		$ 11,774
	BFAM	Equity Securities		$ 11,661
	LBRDK	Equity Securities		$ 11,615
	LSEGY	Equity Securities		$ 11,586
	CPRT	Equity Securities		$ 11,471
	WMB	Equity Securities		$ 11,421
	NICE	Equity Securities		$ 11,304
	AMADY	Equity Securities		$ 11,167
	ADYEY	Equity Securities		$ 11,163
	BF	Equity Securities		$ 11,154
	CYBR	Equity Securities		$ 11,152
	AAPL	Equity Securities		$ 11,146
	IDEXY	Equity Securities		$ 11,105
	JLL	Equity Securities		$ 11,104
	NNN	Equity Securities		$ 11,096
	HIG	Equity Securities		$ 11,024
	TRV	Equity Securities		$ 11,022
	KNSL	Equity Securities		$ 10,951
	DB	Equity Securities		$ 10,912
	PEP	Equity Securities		$ 10,908
	MSA	Equity Securities		$ 10,890
	EADSY	Equity Securities		$ 10,889
	B	Equity Securities		$ 10,888
	CHARLES SCHWAB	Corporate Debt		$ 10,873
	UNITED HEALTH GR	Corporate Debt		$ 10,831
	BCUCY	Equity Securities		$ 10,813
	CHH	Equity Securities		$ 10,764
	DSDVY	Equity Securities		$ 10,739
	NSC	Equity Securities		$ 10,683

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	UCBJY	Equity Securities		$ 10,622
	NKE	Equity Securities		$ 10,576
	CMS	Equity Securities		$ 10,420
	WELL	Equity Securities		$ 10,394
	HTHIY	Equity Securities		$ 10,358
	ALFVY	Equity Securities		$ 10,348
	SITE	Equity Securities		$ 10,214
	EPOAY	Equity Securities		$ 10,175
	ATEYY	Equity Securities		$ 10,106
	SONY	Equity Securities		$ 10,061
	HKXCY	Equity Securities		$ 9,955
	JNJ	Equity Securities		$ 9,934
	ESLOY	Equity Securities		$ 9,822
	BAP	Equity Securities		$ 9,758
	SFTBY	Equity Securities		$ 9,752
	VZ	Equity Securities		$ 9,734
	ENGIY	Equity Securities		$ 9,667
	AAGIY	Equity Securities		$ 9,642
	DIS	Equity Securities		$ 9,557
	NTES	Equity Securities		$ 9,496
	CHE	Equity Securities		$ 9,413
	NSRGY	Equity Securities		$ 9,384
	VEEV	Equity Securities		$ 9,376
	CB	Equity Securities		$ 9,364
	LKQ	Equity Securities		$ 9,362
	Cash	Cash		$ 9,267
	IBM	Equity Securities		$ 9,183
	EPOAY	Equity Securities		$ 9,182
	KHC	Equity Securities		$ 9,167
	HLNE	Equity Securities		$ 9,133
	BAESY	Equity Securities		$ 9,009
	IMBBY	Equity Securities		$ 8,948
	ADYEY	Equity Securities		$ 8,927
	YUM E	Equity Securities		$ 8,926
	LRLCY	Equity Securities		$ 8,908

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(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	GPK	Equity Securities		$ 8,900
	VST	Equity Securities		$ 8,873
	RYAAY	Equity Securities		$ 8,807
	GOOG	Equity Securities		$ 8,786
	DBSDY	Equity Securities		$ 8,781
	BDX	Equity Securities		$ 8,733
	LLY	Equity Securities		$ 8,597
	FCNCA	Equity Securities		$ 8,585
	GMAB	Equity Securities		$ 8,532
	CFR E	Equity Securities		$ 8,484
	EXPO	Equity Securities		$ 8,474
	ASAZY	Equity Securities		$ 8,438
	CPAY	Equity Securities		$ 8,426
	ADYEY	Equity Securities		$ 8,384
	FNF	Equity Securities		$ 8,352
	TTE	Equity Securities		$ 8,178
	HALMY	Equity Securities		$ 8,174
	RYAAY	Equity Securities		$ 8,157
	RELX	Equity Securities		$ 8,124
	MORGAN STANLEY B/E	Corporate Debt		$ 8,102
	ROYAL BK OF	Corporate Debt		$ 8,070
	MELI	Equity Securities		$ 8,057
	LRCX	Equity Securities		$ 8,045
	ALC	Equity Securities		$ 8,039
	GBCI	Equity Securities		$ 8,017
	SCBFY	Equity Securities		$ 8,013
	CITIGROUP BOND	Corporate Debt		$ 7,986
	BANK OF AMER CORP	Corporate Debt		$ 7,927
	PKG	Equity Securities		$ 7,837
	BBVA	Equity Securities		$ 7,809
	CAG	Equity Securities		$ 7,807
	ORCL	Equity Securities		$ 7,796
	SFTBY	Equity Securities		$ 7,768
	IAC	Equity Securities		$ 7,625
	AVGO	Equity Securities		$ 7,614

See independent auditors' report.

Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
Plan Number: 003
Schedule H, Line 4i

December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	PNGAY	Equity Securities		$ 7,568
	EVRG	Equity Securities		$ 7,539
	OBICY	Equity Securities		$ 7,489
	CI E	Equity Securities		$ 7,431
	ITOCY	Equity Securities		$ 7,334
	D Ex	Equity Securities		$ 7,265
	GGG	Equity Securities		$ 7,213
	AMT	Equity Securities		$ 7,198
	DFKCY	Equity Securities		$ 7,190
	TREAS BOND	Government Securities		$ 7,127
	DLR	Equity Securities		$ 7,117
	SAN	Equity Securities		$ 7,085
	PPG	Equity Securities		$ 7,070
	HSHCY	Equity Securities		$ 7,057
	RSG	Equity Securities		$ 6,994
	TLK	Equity Securities		$ 6,989
	US TREASURY NOTE	Government Securities		$ 6,975
	SAFRY	Equity Securities		$ 6,964
	MURGY	Equity Securities		$ 6,951
	NVS	Equity Securities		$ 6,894
	AIQUY	Equity Securities		$ 6,873
	TAP	Equity Securities		$ 6,815
	DGX	Equity Securities		$ 6,768
	IDXX	Equity Securities		$ 6,765
	TTDKY	Equity Securities		$ 6,740
	CCK	Equity Securities		$ 6,693
	GLPI	Equity Securities		$ 6,614
	ISNPY	Equity Securities		$ 6,574
	GBOOY	Equity Securities		$ 6,545
	MOS	Equity Securities		$ 6,528
	CNC	Equity Securities		$ 6,502
	PRGO	Equity Securities		$ 6,501
	MKL	Equity Securities		$ 6,449
	SGIOY	Equity Securities		$ 6,394
	RCRUY	Equity Securities		$ 6,390

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Control Associates, Inc. Employee Stock Ownership Plan

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Plan Sponsor's EIN: 22-1629238
Plan Number: 003
Schedule H, Line 4i

December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	TOELY	Equity Securities		$ 6,333
	VTRS	Equity Securities		$ 6,312
	SSMXY	Equity Securities		$ 6,269
	CNI	Equity Securities		$ 6,228
	FJTSY	Equity Securities		$ 6,134
	HII	Equity Securities		$ 6,121
	CMPGY	Equity Securities		$ 6,078
	NTDOY	Equity Securities		$ 6,070
	MTUAY	Equity Securities		$ 6,044
	Cash	Cash		$ 6,033
	CPAY	Equity Securities		$ 6,019
	BYDDY	Equity Securities		$ 6,007
	NWG	Equity Securities		$ 6,005
	ATLKY	Equity Securities		$ 5,982
	TSLA	Equity Securities		$ 5,846
	XIACY	Equity Securities		$ 5,844
	CTSH	Equity Securities		$ 5,810
	MARUY	Equity Securities		$ 5,791
	KYCCF	Equity Securities		$ 5,760
	AIQUY	Equity Securities		$ 5,747
	TSN	Equity Securities		$ 5,745
	CHGCY	Equity Securities		$ 5,701
	SZKMY	Equity Securities		$ 5,676
	IQV	Equity Securities		$ 5,635
	DSNKY	Equity Securities		$ 5,629
	MTHRY	Equity Securities		$ 5,554
	RACE	Equity Securities		$ 5,543
	VNT E	Equity Securities		$ 5,540
	STZ	Equity Securities		$ 5,518
	GPN	Equity Securities		$ 5,495
	SE	Equity Securities		$ 5,486
	HAL	Equity Securities		$ 5,426
	ZBH	Equity Securities		$ 5,395
	DBOEY	Equity Securities		$ 5,363
	BTI	Equity Securities		$ 5,322

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Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
Plan Number: 003
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December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	WTKWY	Equity Securities		$ 5,282
	AVB	Equity Securities		$ 5,258
	AMTM	Equity Securities		$ 5,191
	UHAL.	Equity Securities		$ 5,141
	BAX	Equity Securities		$ 5,141
	DASTY	Equity Securities		$ 5,137
	KKPNY	Equity Securities		$ 5,108
	DANOY	Equity Securities		$ 5,087
	B	Equity Securities		$ 5,052
	SYIEY	Equity Securities		$ 5,030
	TCEHY	Equity Securities		$ 4,976
	SNX	Equity Securities		$ 4,958
	DLTR	Equity Securities		$ 4,920
	PEG	Equity Securities		$ 4,898
	ADM	Equity Securities		$ 4,887
	BYDDY	Equity Securities		$ 4,808
	SFHOY	Equity Securities		$ 4,722
	SHECY	Equity Securities		$ 4,712
	XIACY	Equity Securities		$ 4,685
	KYCCF	Equity Securities		$ 4,680
	TTNDY	Equity Securities		$ 4,664
	NVZMY	Equity Securities		$ 4,644
	CMC	Equity Securities		$ 4,638
	SIRI	Equity Securities		$ 4,619
	HSIC	Equity Securities		$ 4,610
	NE	Equity Securities		$ 4,603
	NWSA	Equity Securities		$ 4,597
	CNI	Equity Securities		$ 4,547
	BIO	Equity Securities		$ 4,545
	EXE	Equity Securities		$ 4,525
	SONVY	Equity Securities		$ 4,497
	SMECF	Equity Securities		$ 4,493
	UNICY	Equity Securities		$ 4,443
	RACE	Equity Securities		$ 4,435
	JAZZ	Equity Securities		$ 4,420

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Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
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December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	BIIB	Equity Securities		$ 4,400
	RNMBY	Equity Securities		$ 4,386
	AMZN	Equity Securities		$ 4,386
	DINO	Equity Securities		$ 4,378
	MTCH	Equity Securities		$ 4,359
	SE	Equity Securities		$ 4,337
	SE	Equity Securities		$ 4,337
	ACN	Equity Securities		$ 4,293
	WLK	Equity Securities		$ 4,289
	ONON	Equity Securities		$ 4,090
	DKILY	Equity Securities		$ 4,055
	SHOP	Equity Securities		$ 4,024
	MA E	Equity Securities		$ 3,996
	META	Equity Securities		$ 3,961
	ONC	Equity Securities		$ 3,950
	BUD	Equity Securities		$ 3,906
	OGE	Equity Securities		$ 3,886
	KMI	Equity Securities		$ 3,848
	CLPBY	Equity Securities		$ 3,681
	HDLMY	Equity Securities		$ 3,646
	KGSPY	Equity Securities		$ 3,614
	FISV	Equity Securities		$ 3,493
	LBTYA	Equity Securities		$ 3,442
	WCC	Equity Securities		$ 3,425
	VLVLY	Equity Securities		$ 3,418
	BF.B	Equity Securities		$ 3,414
	SSNC	Equity Securities		$ 3,409
	FLR	Equity Securities		$ 3,369
	HOCPY	Equity Securities		$ 3,336
	EVVTY	Equity Securities		$ 3,329
	LAD	Equity Securities		$ 3,323
	KMTUY	Equity Securities		$ 3,302
	MMYT	Equity Securities		$ 3,285
	ONON	Equity Securities		$ 3,254
	LLY E	Equity Securities		$ 3,224

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Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
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December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	CLVT	Equity Securities		$ 3,029
	RACE	Equity Securities		$ 2,956
	RIO	Equity Securities		$ 2,881
	CNH	Equity Securities		$ 2,840
	OMC	Equity Securities		$ 2,746
	GS E	Equity Securities		$ 2,637
	MMYT	Equity Securities		$ 2,628
	Cash	Cash		$ 2,602
	CMSQY	Equity Securities		$ 2,600
	CPB	Equity Securities		$ 2,480
	MICC	Equity Securities		$ 2,346
	WMT	Equity Securities		$ 2,340
	PLTR	Equity Securities		$ 2,311
	INSM	Equity Securities		$ 2,263
	GE E	Equity Securities		$ 2,156
	IBM E	Equity Securities		$ 2,073
	ALGN	Equity Securities		$ 2,030
	VNT E	Equity Securities		$ 2,008
	DG	Equity Securities		$ 1,992
	GEV E	Equity Securities		$ 1,961
	SHOP	Equity Securities		$ 1,932
	MOH	Equity Securities		$ 1,909
	TRUMY	Equity Securities		$ 1,885
	MMM	Equity Securities		$ 1,761
	ORCL	Equity Securities		$ 1,754
	CL	Equity Securities		$ 1,670
	PM Ex	Equity Securities		$ 1,604
	NTRA	Equity Securities		$ 1,604
	HOOD	Equity Securities		$ 1,583
	TSM	Equity Securities		$ 1,519
	J	Equity Securities		$ 1,457
	JNJ E	Equity Securities		$ 1,449
	NET	Equity Securities		$ 1,380
	APP	Equity Securities		$ 1,348
	INTU	Equity Securities		$ 1,325

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Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
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Schedule H, Line 4i

December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	BABA	Equity Securities		$ 1,319
	AMD	Equity Securities		$ 1,285
	CVNA	Equity Securities		$ 1,266
	APH E	Equity Securities		$ 1,216
	SOFI	Equity Securities		$ 1,178
	ABBV	Equity Securities		$ 1,142
	NFLX	Equity Securities		$ 1,125
	FISV	Equity Securities		$ 1,063
	GILD	Equity Securities		$ 982
	CRWD	Equity Securities		$ 938
	RTX	Equity Securities		$ 917
	SCHW	Equity Securities		$ 899
	ABT E	Equity Securities		$ 877
	WDC	Equity Securities		$ 861
	KO E	Equity Securities		$ 839
	MCK	Equity Securities		$ 820
	RBLX	Equity Securities		$ 810
	ALNY	Equity Securities		$ 795
	SE	Equity Securities		$ 765
	Cash	Cash		$ 742
	CIEN	Equity Securities		$ 702
	V	Equity Securities		$ 701
	DASH	Equity Securities		$ 679
	Cash	Cash		$ 660
	NOW	Equity Securities		$ 613
	MCD E	Equity Securities		$ 611
	CLS	Equity Securities		$ 591
	DHI E	Equity Securities		$ 576
	ISRG	Equity Securities		$ 566
	BABA	Equity Securities		$ 503
	DKILY	Equity Securities		$ 497
	VST	Equity Securities		$ 484
	DE	Equity Securities		$ 466
	PWR	Equity Securities		$ 457
	HIMS	Equity Securities		$ 455

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Control Associates, Inc. Employee Stock Ownership Plan

Schedule of Assets (Held at End of Year)

Plan Sponsor's EIN: 22-1629238
Plan Number: 003
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December 31, 2025

(a)	(b) Indentity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity, date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	SNOW	Equity Securities		$ 439
	UBER	Equity Securities		$ 409
	TT	Equity Securities		$ 389
	LITE	Equity Securities		$ 369
	PANW	Equity Securities		$ 368
	TWLO	Equity Securities		$ 284
	RKLB	Equity Securities		$ 279
	FG	Equity Securities		$ 278
	DASH	Equity Securities		$ 226

See independent auditors' report.

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

Name of Plan:

► CONTROL ASSOCIATES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

Employer Identification Number:► 22-1629238

For plan year (beginning/ending):► 01-01-25/12-31-25 Plan number:► 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current value
		SEE ATTACHED		