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
NURSA, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2022

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)
NURSA, INC.

5295 S. COMMERCE DR #600
MURRAY, UT 84059

2b Employer Identification Number (EIN)
83-3203044

2c Plan Sponsor's telephone number
801-695-9609

2d Business code (see instructions)
519100

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	MATTHEW ISOM
	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 [X] 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**	190
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)**	141
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	114
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	68
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	182
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
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)**	142
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)**	148
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	18
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 2H 2J 2K 2T 3D 2R

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **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
NURSA, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
83-3203044

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).. . . . . [X] Yes [ ] No

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
60 64 65	RECORDKEEPER	20178	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

FINANCIAL NETWORK WEALTH ADVISORS

87-2857735

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	13265	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 [ ]

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LOOMIS INV GRD BD Y - SS&C GLOBAL 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(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
NURSA, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
83-3203044

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	57432	107552
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4092567	5287678
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
1e Buildings and other property used in plan operation	1e	0	0
1f Total assets (add all amounts in lines 1a through 1e)	1f	4149999	5395230
Liabilities			
1g Benefit claims payable	1g	0	0
1h Operating payables	1h	0	0
1i Acquisition indebtedness	1i	0	0
1j Other liabilities	1j	0	6822
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	6822
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	4149999	5388408

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)	241474	
(B) Participants	2a(1)(B)	953960	
(C) Others (including rollovers)	2a(1)(C)	176839	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1372273
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3760	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3760
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	176971	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		176971
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		722644
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		2275648
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1003340	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1003340
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	20178	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	13721	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		33899
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1037239
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1238409
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [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) [X] 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: HBME LLC **(2)** EIN: 82-4439676

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		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?	**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
NURSA, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
83-3203044

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | **1** |

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | **3** |

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6	**a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	**6a**	
	b Enter the amount contributed by the employer to the plan for this plan year	**6b**	
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	**6c**	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

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

NURSA, INC. 401(K) PLAN

Financial Statements
and
Independent Auditor's Report

As of and for the Years Ended
December 31, 2025 and 2024

Nursa, Inc. 401K

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PARTNERS

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TROY F. NILSON, CPA

Independent Auditor's Report

To the Plan Administrator and Participants
Nursa, Inc. 401(K) Plan
Murray, Utah

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules of: Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4A – Schedule of Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Bountiful, Utah
September 23, 2026

NURSA, INC. 401(K) PLAN
Statements of Net Assets Available for Benefits
December 31,

	2025	2024
ASSETS		
Investments, at fair value	$ 5,395,230	$ 4,149,999
Receivables:		
Employer contributions	5,939	14,554
Employee contributions	22,316	60,528
Total receivables	28,255	75,082
Total assets	5,423,485	4,225,081
LIABILITIES		
Excess contributions refundable to participants	6,822	-
Total liabilities	6,822	-
Net assets available for benefits	$ 5,416,663	$ 4,225,081

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

NURSA, INC. 401(K) PLAN
Statement of Changes in Net Assets Available for Benefits
December 31,

	2025
Additions	
Additions to net assets attributed to:	
Investment income:	
Unrealized gain	$ 679,807
Realized gain	42,836
Interest and dividends	180,732
Total investment income	903,375
Contributions:	
Employee	915,748
Employer	232,859
Rollover	176,839
Total contributions	1,325,446
Total additions	2,228,821
Deductions	
Deductions from net assets attributed to:	
Benefits paid directly to participants	1,003,340
Administration expenses	33,899
Total deductions	1,037,239
Net increase in net assets available for benefits	1,191,582
Net assets available for benefits, beginning of plan year	4,225,081
Net assets available for benefits, end of plan year	$ 5,416,663

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

NOTE 1 – Description of Plan

The following description of the Nursa, Inc. 401(K) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, which became effective on January 1, 2022, is a defined contribution plan providing retirement benefits for all eligible employees of Nursa, Inc. (the Company or Plan Administrator). The Plan is intended to be qualified under Section 401(a) of the Internal Revenue Code of 1986, as amended (the Internal Revenue Code) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

The Plan became effective on January 1, 2022, with Elective Deferral Contributions added as of September 2, 2022. All employees of the Company and its adopting affiliates are eligible to participate in the Plan, except for employees covered by a collective bargaining agreement (unless the agreement provides for participation), leased employees, and non-resident aliens with no U.S. source income. There is no minimum age or service requirement for eligibility. Employees become eligible to participate on the first day of the calendar month coincident with or next following the date they first perform an Hour of Service as an Eligible Employee.

Effective January 1, 2024, long-term part-time (LTPT) employees who have worked at least 500 hours in each of three consecutive 12-month periods (reduced to two periods starting January 1, 2025) are eligible to make Elective Deferral Contributions, but are not eligible for employer contributions until they satisfy the standard eligibility requirements for those contributions

Contributions

Participants may make pre-tax elective deferral contributions, Roth (after-tax) contributions, and catch-up contributions to the Plan. For 2025, the combined pre-tax and Roth deferral limit is $23,500, with an additional $7,500 catch-up contribution permitted for those age 50 or older. Participants may start, change, or stop their contributions in accordance with procedures established by the Plan Administrator and must specify the allocation between pre-tax and Roth contributions. The Plan also permits rollover contributions from qualified 401(a) plans and IRAs, including Roth rollovers if allowed, but does not accept after-tax rollover amounts. All contributions are subject to annual IRS limits on total additions ($70,000 in 2025) and compensation ($350,000 in 2025).

Employer contributions are discretionary and may include matching and non-elective contributions. Matching contributions are allocated as a uniform percentage of employee deferrals (including Roth and catch-up), with the specific percentage determined by the employer each year and allocated each pay period. Non-elective contributions are also discretionary and are allocated pro rata based on plan compensation to participants who complete 1,000 hours of service and are employed on the last day of the plan year, unless they terminate due to death, disability, or retirement. Qualified non-elective contributions (QNECs) may also be made at the employer's discretion. All employer contributions are subject to the same IRS annual limits as participant contributions

Participant Accounts

The Plan's record keeper maintains an account in the name of each participant to which each participant's contributions, the Company's contributions for such participant, and the participant's share of the net earnings, losses and expenses, if any, of the various investments are recorded. Allocations are generally based on eligible participant account balances. The earnings on the assets held in each of the investments and all proceeds from the sale of such assets are held and reinvested in the respective investments.

NOTE 1 – Description of Plan (continued)

Participants may rollover contributions of before-tax dollars from a prior employer's eligible retirement plan, as defined in the Plan, or an Individual Retirement Account, into their Plan accounts. Rollovers must be made within the time limits prescribed by the Internal Revenue Service.

Payment of Benefits

Participants become eligible for payment of benefits upon termination of employment, retirement, disability, or death. Distributions may also be made in-service upon attainment of age 59½, for hardship, qualified birth or adoption, reservist or deemed severance, and from rollover accounts at any time, subject to plan rules. The normal form of payment is a lump sum in cash, although installment payments are permitted to the extent required to satisfy required minimum distribution (RMD) rules. Death benefits are paid to beneficiaries, generally by the end of the fifth year after the participant's death, unless an eligible designated beneficiary elects a longer payout period. Required minimum distributions must begin by April 1 following the later of the year the participant attains age 70½ (or 72, depending on date of birth) or retires. If a participant's vested account balance is $5,000 or less after termination, the Plan will automatically distribute the balance as a cash payment or rollover to an IRA if no election is made.

Vesting

Participants are always 100% vested in their Elective Deferral, Roth, Rollover, and Qualified Non-Elective Contribution accounts. Employer matching and non-elective contributions vest according to the following graded schedule:

Years of Service	Matching Percentage
0-1 year	0%
1 years	50%
2 years	100%

Full (100%) vesting in all accounts is granted upon a participant's death, disability, or attainment of normal retirement age (age 65) while employed. If a participant forfeits nonvested amounts due to termination and distribution, those amounts may be restored if the participant is rehired and repays the distribution within five years (or before incurring five consecutive one-year periods of severance). The plan's vesting schedule meets or exceeds top-heavy minimum requirements.

Participant Loans

The Plan permits participant loans, which are available to all participants, beneficiaries, and alternate payees on a nondiscriminatory basis. The maximum loan amount is the lesser of $50,000 (reduced by the highest outstanding balance of all plan loans during the prior 12 months minus the outstanding balance on the date the new loan is made) or 50% of the participant's vested account balance. Loans must be repaid with level amortization of principal and interest at least quarterly over a period not exceeding five years, unless the loan is for the purchase of a primary residence, in which case a longer term may be permitted. Loans must bear a reasonable interest rate and be secured by no more than 50% of the participant's vested account balance. If a participant defaults, the outstanding balance is treated as a taxable deemed distribution and may be offset against the participant's account upon a distributable event. Additional loan terms and procedures are established by the plan administrator. As of December 31, 2025 and 2024, the Plan did not have any outstanding participant loans.

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

NOTE 1 – Description of Plan (continued)

Forfeitures

Upon termination of employment, participants forfeit their non-vested balances. Forfeited balances of terminated participants' non-vested accounts are used to pay for administrative expenses and any remaining amounts are used as future employer matching contributions. At December 31, 2025 and 2024, forfeited non-vested account balances totaled $103,805 and $56,805, respectively.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from these estimates.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA and the Internal Revenue Code. In the event of Plan termination, participants will be entitled to the full amount in their accounts as of the date of termination, regardless of the percent they are vested at the time of termination.

Recently Issued Accounting Pronouncements

The FASB established the Accounting Standards Codification ("Codification" or "ASC") as the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in accordance with generally accepted accounting principles in the United States ("GAAP").

Rules and interpretive releases of the Securities and Exchange Commission ("SEC") issued under authority of federal securities laws are also sources of GAAP for SEC registrants.

Recent Accounting Standards Update ("ASU") through ASU No. 2026-03 contains technical corrections to existing guidance, is not required for adoption, or affects guidance to other industries. The Plan Sponsor continues to evaluate newly issued accounting pronouncements to determine applicability, adoption and implementation, if any materially affects the Plan's financial statements. Most of these recent updates have no current applicability to materially affect the Plan's financial statements.

Cash and Cash Equivalents

The Plan considers all short-term, highly liquid investments, that are readily convertible within ninety days, to known amounts of cash, as cash equivalents.

Administrative Expenses

Administrative expenses as reported on the financial statements include various fees charged to participants for transactions. All other administrative expenses, including legal and audit fees, are paid by the Plan sponsor. Plan administrative expenses for the year ended December 31, 2025 were $33,899.

NOTE 1 – Description of Plan (continued)

Investment Valuation and Income Recognition

The participants make direct investment of their share of plan assets among available investment options. Investments are presented at fair value as reported by the Trustee based on quoted market prices for the underlying securities. Purchases and sales of securities are recorded on a trade-date basis. Net (depreciation) appreciation in the fair value of investments includes both realized and unrealized gains and losses. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. During the year ended December 31, 2025, the net appreciation in the fair value of investments was $903,375.

Income Tax Status

The Internal Revenue Service has determined and informed the Company, by a letter dated June 30, 2020, that the Plan and related trust are designed and amended in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan is annually required to file Form 5500, Annual Return/Report of Employee Benefit Plan with the Internal Revenue Service ("IRS"). Federal tax returns are open for examination by the IRS for a period of three years after the due date of the return. As of December 31, 2025, the tax returns for the years ending December 31, 2022, and forward are open for examination by the IRS.

Risks and Uncertainties

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

NOTE 2 – Excess Contributions Refundable

During the plan year ended December 31, 2025, the Plan did not satisfy the annual deferral percentage (ADP) nondiscrimination testing requirements applicable to highly compensated employees. The excess contributions identified through the testing process totaled $6,822. The amount was recorded as a payable to participants at December 31, 2025, with a corresponding reduction of participant contributions.

The Plan distributed $1,990 of the excess contributions to the affected highly compensated employees on February 24, 2026, and distributed the remaining excess contributions on July 6, 2026. Because a portion of the corrective distribution was made 2 ½ months following the end of the plan year, the corrective distribution was considered delinquent. As such, the plan sponsor is subject to a 10% excise tax under IRS guidelines.

NOTE 3 – Fidelity Bonding Requirement

The Employee Retirement Income Security Act of 1974 (ERISA) requires that every person who handles funds or other property of the Plan be bonded in an amount not less than 10% of the amount of funds handled, with a minimum bond of $1,000 and a maximum of $500,000 (or $1,000,000 for plans that hold employer securities). As of December 31, 2024, the Plan did not maintain a fidelity bond as required by ERISA. As a result, the Plan was not in compliance at that date. The required fidelity bond was obtained and paid on July 9, 2025. Accordingly, the Plan remediated the previously reported noncompliance and maintained fidelity bond coverage as of December 31, 2025.

NOTE 4 – Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The three levels of valuation hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual Funds – The value of shares in a mutual fund is based on the quoted market price of the fund in the exchange in which the fund is traded on the last business day of the year. Mutual funds are classified within Level 1 in the fair value hierarchy tables below.

The following tables set forth by level, within the fair value hierarchy, the Plan's fair value measurements as of December 31, 2025 and 2024:

	Assets at Fair Value as of December 31, 2025			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual Funds	$ 5,287,678	$ -	$ -	$ 5,287,678
Interest bearing cash	107,552			107,552
Total investments at fair value	$ 5,395,230	$ -	$ -	$ 5,395,230

	Assets at Fair Value as of December 31, 2024			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual Funds	$ 4,092,567	$ -	$ -	$ 4,092,567
Interest bearing cash	57,432	-	-	57,432
Total investments at fair value	$ 4,149,999	$ -	$ -	$ 4,149,999

NOTE 5 – Late Remittance of Employee Contributions

During 2024, certain employee contributions were not remitted to the plan within the time frame specified by the Department of Labor's regulations. The total amount of these late contributions was $93,221. The plan sponsor has remitted these contributions, including lost earnings, and corrected the matter outside the DOL's Voluntary Fiduciary Correction Program.

NOTE 6 – Information Certified by the Trustee

The Plan Administrator has elected the method of compliance permitted by ERISA Section 103(a)(3)(C). Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments held at December 31, 2025 and 2024, and investment activity for the year ended December 31, 2025, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the Plan's trustee and a qualified institution.

The certified information includes beginning and ending investment balances and related investment activity for the year ended December 31, 2025, including investment earnings. Information not covered by the certification is subject to audit procedures in accordance with auditing standards generally accepted in the United States of America.

NOTE 7 – Reconciliation of Financial Statements to Schedule H of Form 5500

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

	2025	2024
Net assets available for benefits per the financial statements	$ 5,416,663	$ 4,225,081
Employee contributions receivable	(22,316)	(60,528)
Employer contributions receivable	(5,939)	(14,554)
Net assets available for benefits per Shedule H of Form 5500	$ 5,388,408	$ 4,149,999

The following is a reconciliation of net change in assets available for benefits per the financial statements for the year ended December 31, 2025 to Form 5500:

	2025
Net change in net assets available for benefits per the financial statements	$ 1,191,582
Change in contributions receivable	46,827
Net income per Schedule H of Form 5500	$ 1,238,409

NOTE 8 – Party in Interest Transactions

Certain plan transactions are with parties in interest, as defined by ERISA Section 3(14), including the plan sponsor, fiduciaries, service providers, and participants. Typical party-in-interest transactions include payment of administrative and investment management fees to service providers, employer contributions, and participant loans. The Plan permits participant loans to participants, beneficiaries, and alternate payees under specific terms and conditions. Employer contributions (matching, non-elective, and qualified non-elective) are made in accordance with the plan provisions. The Plan also pays reasonable fees to service providers, such as the trustee, recordkeeper, and investment managers, for necessary plan services. All such transactions are conducted in accordance with ERISA's fiduciary and prohibited transaction rules and are disclosed in the plan's financial statements and supplemental schedules as required. No prohibited transactions with parties in interest occurred during the year, other than those that qualify for statutory or administrative exemption.

NOTE 9 – Delinquent Participation Contributions and Excise Tax Assessment

During the plan year ended December 31, 2025, certain participant contributions were not remitted to the Plan within the time period required by applicable Department of Labor regulations. The delinquent remittance constituted a prohibited transaction between the Plan and the plan sponsor.

As a result of the delinquent remittance, an excise tax assessment of $483 was incurred. The excise tax was accrued by the plan sponsor as of December 31, 2025. Management has determined that the excise tax was not borne by the Plan. The Plan Sponsor intends to file and remit the tax assessment in the fourth quarter of 2026.

NOTE 10 – Subsequent Events

The Plan Administrator has evaluated subsequent events for the period December 31, 2025 through September 23, 2026, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

Nursa, Inc. 401K

Supplemental Schedule

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

EIN 83-3203044; Plan No. 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value		(d) Cost	(e) Current Value
	Mutual funds:				
*	Fidelity	Capital & Income Fund	1,111 shares	**	$ 12,067
*		U.S. Bond Index Fund	7,797 shares	**	82,338
*		500 Index Fund	2,652 shares	**	630,506
*		Mid Cap Index Fund	1,232 shares	**	45,489
*		Small Cap Index Fund	2,372 shares	**	73,365
*		Total Market Index Fund	1,208 shares	**	225,701
*		Inflation-Protected Bond Index Fund	4,921 shares	**	44,871
*		Total International Index Fund	8,196 shares	**	141,950
*		Blue Chip Growth K6 Fund	7,119 shares	**	314,923
*		Small Cap Growth K6 Fund	1,805 shares	**	34,873
*		Freedom 2030 Fund - Class K6	977 shares	**	18,982
*		Freedom 2035 Fund - Class K6	9,206 shares	**	162,394
*		Freedom 2040 Fund - Class K6	9,016 shares	**	120,002
*		Freedom 2045 Fund - Class K6	16,993 shares	**	269,173
*		Freedom 2050 Fund - Class K6	60,528 shares	**	976,322
*		Freedom 2055 Fund - Class K6	67,847 shares	**	1,271,460
*		Freedom 2060 Fund - Class K6	29,344 shares	**	505,893
*		Freedom 2065 Fund - Class K6	6,768 shares	**	106,794
*		Freedom 2070 Fund - Class K6	170 shares	**	2,092
	Gabelli	Interest Bearing Cash	107,552 shares	**	107,552
	JPMorgan	Government Bond Fund - Class R6	1,111 shares	**	10,817
		U.S. Equity Fund - Class R6	637shares	**	17,256
	Putnam	Large Cap Value Fund - Class R6	1,904 shares	**	74,782
	Loomis Sayles	Investment Grade Bond Fund - Class Y	533 shares	**	5,279
	Cohen & Steers	Real Estate Securities Fund - Class Z	101 shares	**	6,651
	Janus Henderson	Enterprise Fund - Class N	161 shares	**	23,220
	American Funds	New World Fund - Class R6	531 shares	**	49,517
	American Century	Small Cap Value Fund - Class R6	387 shares	**	17,644
	PIMCO	RAE U.S. Small Fund - Institutional Class	985 shares	**	11,454
		RAE International Fund - Institutional Class	3,397 shares	**	31,864
		Total Assets (Held at End of Year)			$ 5,395,230

* Indicates party-in-interest to the Plan.

** Cost not determinable for participant directed investments

NURSA, INC. 401(K) PLAN
Supplemental Schedule
Schedule H, Line 4A - Schedule of Delinquent Participant Contributions
EIN 83-3203044; Plan No. 001

The following schedule presents participant contributions that were reported as delinquent for the year ended December 31, 2024 and were corrected during the year ended December 31, 2025. The delinquent participant contributions were corrected outside the Department of Labor's Voluntary Fiduciary Correction Program. The amount is carried forward and reported in the 2025 Schedule H, Line 4a because correction occurred during 2025.

Year Contributions Were Delinquent	Delinquent Participant Contributions	Date Contributions Remitted	Lost Earnings Restored to Plan	Date Lost Earnings Remitted	Correction Method
2024	$ 27,815	7/18/2024	$ (237)	10/2/2025	Corrected outside VFCP
2024	$ 23,100	9/19/2024	$ 782	10/2/2025	Corrected outside VFCP
2024	$ 22,666	10/23/2024	$ (264)	10/2/2025	Corrected outside VFCP
2024	$ 19,640	1/3/2025	$ (195)	10/2/2025	Corrected outside VFCP

The delinquent participant contributions and related lost earnings were fully corrected during 2025. Accordingly, the amount is reported on Schedule H, Line 4a for the year ended December 31, 2025 because the correction occurred during the 2025 plan year.

Nursa, Inc. 401K

Supplemental Schedule

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

EIN 83-3203044; Plan No. 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value		(d) Cost	(e) Current Value
	Mutual funds:				
*	Fidelity	Capital & Income Fund	1,111 shares	**	$ 12,067
*		U.S. Bond Index Fund	7,797 shares	**	82,338
*		500 Index Fund	2,652 shares	**	630,506
*		Mid Cap Index Fund	1,232 shares	**	45,489
*		Small Cap Index Fund	2,372 shares	**	73,365
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*		Total International Index Fund	8,196 shares	**	141,950
*		Blue Chip Growth K6 Fund	7,119 shares	**	314,923
*		Small Cap Growth K6 Fund	1,805 shares	**	34,873
*		Freedom 2030 Fund - Class K6	977 shares	**	18,982
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	Gabelli	Interest Bearing Cash	107,552 shares	**	107,552
	JPMorgan	Government Bond Fund - Class R6	1,111 shares	**	10,817
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	Putnam	Large Cap Value Fund - Class R6	1,904 shares	**	74,782
	Loomis Sayles	Investment Grade Bond Fund - Class Y	533 shares	**	5,279
	Cohen & Steers	Real Estate Securities Fund - Class Z	101 shares	**	6,651
	Janus Henderson	Enterprise Fund - Class N	161 shares	**	23,220
	American Funds	New World Fund - Class R6	531 shares	**	49,517
	American Century	Small Cap Value Fund - Class R6	387 shares	**	17,644
	PIMCO	RAE U.S. Small Fund - Institutional Class	985 shares	**	11,454
		RAE International Fund - Institutional Class	3,397 shares	**	31,864
		Total Assets (Held at End of Year)			$ 5,395,230

* Indicates party-in-interest to the Plan.

** Cost not determinable for participant directed investments

NURSA, INC. 401(K) PLAN
Supplemental Schedule
Schedule H, Line 4A - Schedule of Delinquent Participant Contributions
EIN 83-3203044; Plan No. 001

The following schedule presents participant contributions that were reported as delinquent for the year ended December 31, 2024 and were corrected during the year ended December 31, 2025. The delinquent participant contributions were corrected outside the Department of Labor's Voluntary Fiduciary Correction Program. The amount is carried forward and reported in the 2025 Schedule H, Line 4a because correction occurred during 2025.

Year Contributions Were Delinquent	Delinquent Participant Contributions	Date Contributions Remitted	Lost Earnings Restored to Plan	Date Lost Earnings Remitted	Correction Method
2024	$ 27,815	7/18/2024	$ (237)	10/2/2025	Corrected outside VFCP
2024	$ 23,100	9/19/2024	$ 782	10/2/2025	Corrected outside VFCP
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The delinquent participant contributions and related lost earnings were fully corrected during 2025. Accordingly, the amount is reported on Schedule H, Line 4a for the year ended December 31, 2025 because the correction occurred during the 2025 plan year.