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
COKINOS & YOUNG, A PROFESSIONAL CORPORATION 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1990

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)
COKINOS & YOUNG, A PROFESSIONAL

1221 LAMAR STREET 16TH FLOOR
HOUSTON, TX 77010-3039

2b Employer Identification Number (EIN) 76-0288148

2c Plan Sponsor's telephone number 713-535-5590

2d Business code (see instructions) 541110

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.	10/13/2026	TODD GRUBE
	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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	244
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)**	149
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	163
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	33
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	197
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	198
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)**	233
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)**	172
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	8
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] 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)** [X] **A** (Insurance Information) – Number Attached 1
- **(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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
COKINOS & YOUNG, A PROFESSIONAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COKINOS & YOUNG, A PROFESSIONAL

D Employer Identification Number (EIN)
76-0288148

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-LP9W	249	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
335	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CAMBRIDGE INVESTMENT RESEARCH
1776 PLEASANT PLAIN RD
FAIRFIELD, IA 52556

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
335	0	COMMISSION	0

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	177992
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	0
c	Premiums due but unpaid at the end of the year	6c	0
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	174942
c	Additions: (1) Contributions deposited during the year	7c(1)	0		
	(2) Dividends and credits	7c(2)	19		
	(3) Interest credited during the year	7c(3)	3032		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	0		
	▶ FIXED ACCOUNT				
	(6) Total additions			7c(6)	3051
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	177993
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0		
	(2) Administration charge made by carrier	7e(2)	0		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	177993

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
COKINOS & YOUNG, A PROFESSIONAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COKINOS & YOUNG, A PROFESSIONAL

D Employer Identification Number (EIN)
76-0288148

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)

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42-1445429

(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 59	NONE	0	Yes [X] No [ ]	Yes [X] No [ ]	70106	Yes [ ] No [X]

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215-2226

(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 59	NONE	50601	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

BRINKER CAPITAL INVESTMENTS

17605 WRIGHT ST
OMAHA, NE 68130

13-4109249

(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?
26	INVESTMENT ADVISORY	15818	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

NATIONWIDE

31-4177100

(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 59	NONE	0	Yes [X] No [ ]	Yes [X] No [ ]	7909	Yes [ ] No [X]

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

NATIONWIDE RETIREMENT PLANS

10 W NATIONWIDE BLVD
COLUMBUS, OH 43215

(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 59	NONE	0	Yes [X] No [ ]	Yes [X] No [ ]	7264	Yes [ ] No [X]

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

NATIONWIDE

31-4177100

(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?
26	INVESTMENT ADVISORY	3834	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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
CAMBRIDGE INVESTMENT RESEARCH	28 59	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.
COKINOS & YOUNG, A PROFESSIONAL CO TODD GRUBE1221 LAMAR STREET 16TH F HOUSTON, TX 77010 76-0288148	0

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONWIDE	26	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.
BRINKER CAPITAL INVESTMENTS 17605 WRIGHT ST OMAHA, NE 68130 13-4109249	0

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CAMBRIDGE INVESTMENT RESEARCH	28 59	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.
COKINOS & YOUNG, A PROFESSIONAL COR TODD GRUBE1221 LAMAR STREET 16TH FL HOUSTON, TX 77010 76-0288148	0

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
COKINOS & YOUNG, A PROFESSIONAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COKINOS & YOUNG, A PROFESSIONAL

D Employer Identification Number (EIN)
76-0288148

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)	445529	413000
(2) Participant contributions	1b(2)	47078	0
(3) Other	1b(3)	1043	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	314564	347366
(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)	34370621	40714884
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	174942	177992
(15) Other	1c(15)		

		(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)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	35353777	41653242
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	35353777	41653242

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)	931006	
(B) Participants	2a(1)(B)	1810444	
(C) Others (including rollovers)	2a(1)(C)	117210	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2858660
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	29289	
(F) Other	2b(1)(F)	3051	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		32340
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	25379	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		25379
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		5365109
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		8281488
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1962371	
(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)		1962371
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)		
(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)	19652	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		19652
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1982023
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6299465
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) [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: WRINKLE, GARDNER & COMPANY, PC. **(2)** EIN: 76-0361151

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

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

A Name of plan
COKINOS & YOUNG, A PROFESSIONAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COKINOS & YOUNG, A PROFESSIONAL

D Employer Identification Number (EIN)
76-0288148

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | 1 | 0

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

EIN(s): 04-3157927

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 Q702763A .

COKINOS & YOUNG 401(k)
PROFIT SHARING PLAN
Financial Statements and Schedule

As of December 31, 2025 and 2024 and for the year ended December 31, 2025
with Report of Independent Auditors

Cokinos & Young 401(k) Profit Sharing Plan
Financial Statements and Schedule

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.

WG&F
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
the Cokinos & Young 401(k) Profit Sharing Plan

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

We have performed an audit of the financial statements of Cokinos & Young 401(k) Profit Sharing 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 years 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 audit of Cokinos & Young 401(k) Profit Sharing 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 ("DOL") 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from Nationwide Insurance Company ("Nationwide") as of and for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audit 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 ("U.S. GAAP").
- the information in the accompanying financial statements related to assets held by and certified to Nationwide 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 on the Financial Statements

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("U.S. 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 Cokinos & Young 401(k) Profit Sharing 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 U.S. GAAP, 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 Cokinos & Young 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. 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 U.S. 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 Cokinos & Young 401(k) Profit Sharing 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 Cokinos & Young 401(k) Profit Sharing 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 U.S. GAAP.

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 U.S. GAAP.

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 Matters

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a - Schedule of Delinquent Participant Transactions and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the DOL'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 U.S. 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 its form and content, were presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

INDEPENDENT AUDITOR'S REPORT, continued

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, was presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Wrinkle, Gardner & Faust, P.C.

Friendswood, Texas
October 13, 2026

Cokinos & Young 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits

	December 31 2025	2024
Assets:		
Investments at fair value	**$ 40,714,884**	$ 34,370,621
Investments at contract value	**177,992**	174,942
Total investments	**40,892,876**	34,545,563
Employer contributions receivable	**413,000**	445,530
Participant contributions receivable	**0**	47,078
Other receivables	**0**	1,042
Notes receivable from participants	**347,366**	314,564
Total receivables	**760,366**	808,214
Total assets	**41,653,242**	35,353,777
Net assets available for benefits	**$ 41,653,242**	$ 35,353,777

The accompanying notes are an integral part of these financial statements

Cokinos & Young 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2025

Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments - mutual funds	**$**	**5,272,466**
Net appreciation in fair value of Self-Directed Brokerage Account		**92,643**
Dividends and interest		**25,379**
Total investment income		**5,390,488**
Interest income on notes receivable from participants		**32,340**
Contributions:		
Contributions from employer		**931,006**
Contributions from participants		**1,810,444**
Rollover contributions		**117,210**
Total contributions		**2,858,660**
Total additions		**8,281,488**
Deductions:		
Deductions from net assets attributed to:		
Benefit payments directly to participants or beneficiaries		**1,962,371**
Administrative fees		**19,652**
Total deductions		**1,982,023**
Increase in net assets		**6,299,465**
Net assets available for benefits at beginning of year		**35,353,777**
Net assets available for benefits at end of year	**$**	**41,653,242**

The accompanying notes are an integral part of these financial statements

1. Description of the Plan

The following description of the Cokinos & Young 401(k) Profit Sharing 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 Cokinos & Young 401(k) Profit Sharing Plan was established January 1, 1990. The latest amended provisions became effective in 2022. The Plan is a defined-contribution plan covering all eligible employees of Cokinos & Young (the "Employer"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Trustees have the responsibility of supervising and directing the administrative activities of the Plan and are the plan fiduciaries.

Eligibility

All employees are eligible to participate in the Plan on their hire date. An employee may begin contributing to the Plan on the first day of the quarter after the eligibility requirements have been met.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Employer's contribution and, (b) Plan earnings, and charged with transaction and service-based fees and an allocation of administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants have the option to direct the investment of their accounts into any combination of funds which are available within the Plan.

Contributions

Each year, participants may contribute up to 80% of pretax annual compensation, as defined in the Plan. In addition, participants may separately elect to defer up to 80% of any bonuses paid to them during the year. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers multiple funds as investment options for participants. Contributions are subject

1. Description of the Plan, continued

The Employer may make a discretionary pretax matching contribution to each participant's account. The discretionary matching contribution is determined annually by the Trustees and participants will share in the matching contribution regardless of the amount of service they completed during the Plan Year. Additionally, the Employer may make discretionary profit sharing contributions on behalf of each participant in an amount to be determined by the Trustees at the end of the Plan Year. Participants must meet certain conditions to share in the profit sharing contribution.

Vesting
Each participant's contributions and allocated earnings thereon are fully vested and non-forfeitable. Participants acquire a vested interest in their employer contribution accounts based upon completed years of service as follows:

Years of Service for Vesting	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Regardless of the vesting schedule, the Employer contribution account of an employed participant shall become fully vested upon the attainment of normal retirement age (65), total or permanent disability, or death.

Notes Receivable From Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest determined by the Plan Administrator based on prevailing interest rates. The interest rate remains fixed throughout the duration of the loan. Principal and interest is paid ratably through after-tax payroll deduction.

Payment of Benefits
On termination of service, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or installments over a period of time. Vested account balances of less than $5,000 will be distributed in a single lump-sum payment.

1. Description of the Plan, continued

Forfeited Accounts

As of December 31, 2025 and 2024, forfeited nonvested accounts totaled $11,547 and $22,713, respectively. These accounts can be used to pay administrative expenses of the Plan or to reduce future Employer contributions. During 2024, $41,509 was used to reduce Employer contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accounting records of the Plan and the Form 5500 prepared by Nationwide Insurance Company are maintained and presented under the accrual method of accounting in accordance with generally accepted accounting principles in the United States of America ("U.S. GAAP").

Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded when earned. No allowance for credit losses has been recorded as of December 31, 2025 or 2024. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

2. Summary of Significant Accounting, continued

Benefits and Withdrawals
Benefits are recorded when paid.

Administrative Fees
The Plan incurred administrative fees of $19,652 in 2025.

Risks and Uncertainties
The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate risk, market risk, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

Subsequent Events
The Plan has evaluated subsequent events through October 13, 2026, which is the date the financial statements were available to be issued, and has concluded that there are no significant events to be reported.

3. Income Tax Status

The Internal Revenue Service has determined and informed the Employer by a letter dated June 30, 2020 that the Plan and related trust as amended are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified, and the related trust is tax-exempt.

U.S. GAAP requires the Company to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Furthermore, 2022 and later remain subject to examination by the IRS.

4. Information Certified by Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C). Accordingly, Nationwide Insurance Company ("NIC"), the Plan's trustee for 2025, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate:

December 31,		**2025**		**2024**
Money market fund	**$**	**1,749,548**	$	1,759,619
Mutual funds	**$**	**38,464,535**	$	32,202,851
Self-Directed Brokerage Account	**$**	**500,801**	$	408,151
Guaranteed investment contract	**$**	**177,992**	$	174,942

Year Ended December 31, 2025		
Net appreciation in fair value of investments	**$**	**5,272,466**
Dividends and interest	**$**	**25,379**

In addition, the information contained in the Schedule of Assets (Held at End of Year), December 31, 2025 has also been certified as complete and accurate by NIC.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

5. Fair Value Measurements

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

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

5. Fair Value Measurements (Continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;

- Quoted prices for identical or similar assets or liabilities in inactive markets;

- Inputs other than quoted prices that are observable for the asset or liability;

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

- If the assets 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.

In determining the fair value of assets, the Plan generally uses the market approach, which uses prices and other relevant data based on market transactions involving identical or comparable assets and liabilities.

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

Money market fund: Valued using daily published floating net asset values ("NAV") of fund shares.

Mutual funds: Valued at the quoted NAV of the shares held by the Plan at year end.

Common stock: Valued at the closing price of the stock on the active market on the last trading day of the plan year.

5. Fair Value Measurements, continued

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis as of December 31, 2025 and 2024:

	Investments at Fair Value as of December 31, 2025			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market fund	**$ 1,749,548**	**$ -**	**$ -**	**$ 1,749,548**
Mutual funds	**38,464,535**	**-**	**-**	**38,464,535**
Self-Directed Brokerage account	**500,801**			**500,801**
Total investments at fair valu	**$ 40,714,884**	**$ -**	**$ -**	**$ 40,714,884**

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 1,759,619	$ -	$ -	$ 1,759,619
Mutual funds	32,202,851	-	-	32,202,851
Self-Directed Brokerage account	408,151			408,151
Total investments at fair value	$ 34,370,621	$ -	$ -	$ 34,370,621

6. Investment in Group Annuity Contract

The contract value of the group annuity contract (the "Contract"), approximating fair value, was $177,992 and $174,942 as of December 31, 2025 and 2024, respectively. There are no reserves against contract value for credit risk of the contract issuer.

6. Investment in Group Annuity Contract, continued

The average yield on the Contract was 1.73% for the year ended December 31, 2025. Crediting interest rates are reset annually, with the reset based on formulas that may use market value, book value, duration and yield. There is no minimum crediting rate.

The Contract does not specify any events that would limit the ability of the Plan to transact at contract value with the issuer or any events that would allow the issuer to terminate the contract and settle for an amount different from contract value. The Contract provides various payment options for surrendering the Contract at contract value, however, the Plan Sponsor does not intend to surrender the Contract.

7. Party-in-Interest Transactions

Certain Plan investments are managed by NIC. NIC is the custodian and recordkeeper as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid directly to NIC by the Plan or Plan Sponsor for administrative services totaled $70,106 for 2025 and are recorded in Net appreciation in fair value of investments on the Statement of Changes in Net Assets Available for Benefits.

The Plan issues notes receivable from participants and certain fees to the Trustee for the daily operational services of the Plan. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

8. Plan Termination

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

9. Delinquent Participant Contributions

For the year ended December 31, 2025, the Company determined that certain employee deferrals aggregating $103,893 had not been remitted to the Plan in a timely manner, according to DOL regulations. Although these remittances were made, they fell outside the normal processing time the Company allows. An investigation was held to determine the root cause of the delinquent contributions, and the necessary corrective measures were identified. The lost earnings related to these contributions of $120 will be processed and deposited to participant accounts in October 2026.

Cokinos & Young 401(k) Profit Sharing Plan
EIN - 76-0288148; Plan Number 001
Schedule H, Line 4a -
Schedule of Delinquent Participant Transactions
December 31, 2025

Participant Contributions Transferred Late to Plan Check here if late Participant Loan Repayments are included:		Total that Consitute Nonexept Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program ("VFCP") and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
✔		$0.00	$0.00	$119.61	$103,893.00

See Report of Independent Auditors.

Cokinos & Young 401(k) Profit Sharing Plan
EIN - 76-0288148; Plan Number 001
Schedule H, Line 4i -
Schedule of Assets (Held at End of Year)
December 31, 2025

(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
	Money market trusts and cash:			
*	Nationwide Life Insurance Company	Money market/cash		$ 1,749,548
	Total money market trusts and cash			1,749,548
	Mutual funds:			
	FIDADV GR OPPR INST	Mutual fund		4,502,126
*	NW INV DEST MOD AGGR R6	Mutual fund		2,533,986
	DESTINATIONS LARGE CAP EQUITY FUND - CLA	Mutual fund		1,990,669
	VNGRD HI YLD CORP ADML	Mutual fund		1,838,629
*	NW INV DEST MOD R6	Mutual fund		1,664,376
	AMFDS 2045 TRGTDTRTRMT R6	Mutual fund		1,266,594
	DESTINATIONS INTERNATIONAL EQUITY FUND -	Mutual fund		1,152,366
	VNGRD TTL STMKT INDX FD AS	Mutual fund		1,074,699
	AMFDS NEW PRSPCT R6	Mutual fund		1,060,096
	DFA GLBL ALLOC 60 40 INST	Mutual fund		1,025,274
	BLKRK EQ DIVD INST	Mutual fund		1,005,777
*	NW S P 500 INDX R6	Mutual fund		938,068
	PRNCPL MDCAP A	Mutual fund		911,376
	DESTINATIONS CORE FIXED INCOME FUND - CL	Mutual fund		807,446
	VNGRD WLSLY INC ADML	Mutual fund		762,338
	JNSHNDRSN BAL N	Mutual fund		703,560
*	NW INV DEST AGGR R6	Mutual fund		696,818
	VNGRD STRAT EQ INV	Mutual fund		687,050
	DFA US LGCAP GR INST	Mutual fund		648,558
	PIMCO TTL RTN INST	Mutual fund		627,251
	DFA ST GOVT	Mutual fund		579,223
	VNGRD EXPLR ADML	Mutual fund		570,765
	FIDELITY ADVISOR BALANCED FUND - CLASS I	Mutual fund		563,896
	JNSHNDRSN FRTY T	Mutual fund		551,856
	AMFDS 2060 TRGTDTRTRMT R6	Mutual fund		521,272
	OKMRK INTL I	Mutual fund		519,758
	INVSCO GLBL Y	Mutual fund		504,110
	TROWEPR SPCTRM MOD ALLOC	Mutual fund		490,213
	DFA EMRG MKT	Mutual fund		476,798

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	HEARTLAND VAL PLS INST	Mutual fund		471,766
	VNGRD 500 INDEX FD AS	Mutual fund		408,537
	DESTINATIONS SMALL-MID CAP EQUITY FUND -	Mutual fund		377,903
	TROWEPR SCNC TECH	Mutual fund		363,380
	VNGRD TTL INTLSTKINDX ADML	Mutual fund		354,515
	AMFDS 2055 TRGTDTRTRMT R6	Mutual fund		348,187
	FIDADV STKSEL MDCAP INST	Mutual fund		342,046
	AMFDS 2040 TRGTDTRTRMT R6	Mutual fund		314,017
	AMCENT ULTRA R6	Mutual fund		261,539
	DESTINATIONS GLOBAL FIXED INCOME OPPORTU	Mutual fund		249,992
	JPM MDCAP VAL R6	Mutual fund		239,047
	VANECK INTL INV GOLD INST	Mutual fund		236,575
*	NW INV DEST MOD CNSRV R6	Mutual fund		224,144
	AMCENT SMCAP VAL R6	Mutual fund		222,335
	DESTINATIONS MULTI STRATEGY ALTERNATIVES	Mutual fund		216,658
	AMFDS 2050 TRGTDTRTRMT R6	Mutual fund		201,024
	THRNBRG LTD TRM INC R5	Mutual fund		194,036
	MFS VAL R6	Mutual fund		191,726
	AMFDS 2035 TRGTDTRTRMT R6	Mutual fund		154,695
	INVSCO GOLDSPECMNRLS Y	Mutual fund		148,187
	DESTINATIONS REAL ASSETS FUND - CLASS Z	Mutual fund		145,332
	VNGRD GR INDX ADML	Mutual fund		140,354
	T. ROWE PRICE SCIENCE & TECH I	Mutual fund		139,358
	JNSHNDRSN RSRCH N	Mutual fund		136,847
	PRNCPL HI YLD INST	Mutual fund		132,443
	PIMCO REAL RTN INST	Mutual fund		127,104
	DESTINATIONS EQUITY INCOME FUND - CLASS	Mutual fund		124,149
	DFA US LGCAP VAL INST	Mutual fund		120,755
	COL EMRG MKT BD INST2	Mutual fund		109,415
	VICTORY PIONEER HIGH YIELD FND - CLASS Y	Mutual fund		106,519
	VNGRD LT TRSRY ADML	Mutual fund		104,275
	INVSCO COMSTK R5	Mutual fund		103,064
	DFA US SMCAP VAL INST	Mutual fund		101,799
*	NW MEL DYNMC US COR R6	Mutual fund		89,569
	PRUDNTL JNISN NATRL RSRC Z	Mutual fund		64,629
	DESTINATIONS LOW DURATION FIXED INCOME F	Mutual fund		61,304
	Neuberger Eq Income Fund - Institutional	Mutual fund		58,346
	VNGRD MDCAP GR INDX ADML	Mutual fund		47,928
	FNKLNTMP FORGN ADV	Mutual fund		47,855

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost**	**Current value**
*	NW DEST 2045 R6	Mutual fund		47,189
	AMFDS 2025 TRGT DT RETIREMENT INCOME R6	Mutual fund		39,876
	VIRTUS NFJ MDCAPVAL INST	Mutual fund		37,508
*	NW INV DEST CNSRV R6	Mutual fund		33,785
	GDMNSCS SHRT DUR GOVT INST	Mutual fund		32,158
	AMFDS 2020 TRGT DT RETIREMENT INCOME R6	Mutual fund		25,474
	AMFDS 2030 TRGTDTRTRMT R6	Mutual fund		23,023
	DFA US LGCAP EQ INST	Mutual fund		19,835
	FED HRMS CORP BD INST	Mutual fund		15,510
	FID 500 INDX	Mutual fund		9,656
	Neuberger Real Est Fund - Institutional	Mutual fund		7,753
	FED HRMS PRUDNT BEAR INST	Mutual fund		5,924
	AMFDS 2065 TRGTDTRTRMT R6	Mutual fund		3,501
	FIDELITY ADVISOR ENERGY FUND - CLASS I	Mutual fund		3,072
	FIDADV STRAT DIVD INC INST	Mutual fund		1,667
	TCW SECURITIZED BOND FUND - I CLASS	Mutual fund		624
	AMFDS GR FD AM R6	Mutual fund		607
	PIMCO LOW DUR INST			351
	THRNBRG INTL VAL R6			350
	AB HI INC I			192
	LEGGM WSTRAS CORPLSBD I	Mutual fund		178
	Total mutual funds			38,464,535
	Self-Directed Brokerage Account:			
	Common stocks	Various Securities		500,596
	Interest bearing cash	Various Securities		205
	Total Self-Directed Brokerage Account:			500,801
	Guaranteed investment contract:			
*	Nationwide Life Insurance Company	Custodial Fixed		177,992
	Total guaranteed investment contract			177,992
*	**Participant loans**	3.50% to 10.50% various maturity		347,366
	Total	dates through 2029	$	41,240,242

* Party-in-interest

Note: Cost information is not required as all investments are participant-directed.

See Report of Independent Auditors.

COKINOS & YOUNG 401(k)
PROFIT SHARING PLAN
Financial Statements and Schedule

As of December 31, 2025 and 2024 and for the year ended December 31, 2025
with Report of Independent Auditors

Cokinos & Young 401(k) Profit Sharing Plan
Financial Statements and Schedule

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.

WG&F
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
the Cokinos & Young 401(k) Profit Sharing Plan

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

We have performed an audit of the financial statements of Cokinos & Young 401(k) Profit Sharing 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 years 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 audit of Cokinos & Young 401(k) Profit Sharing 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 ("DOL") 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from Nationwide Insurance Company ("Nationwide") as of and for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audit 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 ("U.S. GAAP").
- the information in the accompanying financial statements related to assets held by and certified to Nationwide 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 on the Financial Statements

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("U.S. 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 Cokinos & Young 401(k) Profit Sharing 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 U.S. GAAP, 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 Cokinos & Young 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. 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 U.S. 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 Cokinos & Young 401(k) Profit Sharing 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 Cokinos & Young 401(k) Profit Sharing 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 U.S. GAAP.

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 U.S. GAAP.

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 Matters

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a - Schedule of Delinquent Participant Transactions and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the DOL'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 U.S. 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 its form and content, were presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

INDEPENDENT AUDITOR'S REPORT, continued

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, was presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Wrinkle, Gardner & Faust, P.C.

Friendswood, Texas
October 13, 2026

Cokinos & Young 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits

	December 31 2025	2024
Assets:		
Investments at fair value	**$ 40,714,884**	$ 34,370,621
Investments at contract value	**177,992**	174,942
Total investments	**40,892,876**	34,545,563
Employer contributions receivable	**413,000**	445,530
Participant contributions receivable	**0**	47,078
Other receivables	**0**	1,042
Notes receivable from participants	**347,366**	314,564
Total receivables	**760,366**	808,214
Total assets	**41,653,242**	35,353,777
Net assets available for benefits	**$ 41,653,242**	$ 35,353,777

The accompanying notes are an integral part of these financial statements

Cokinos & Young 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2025

Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments - mutual funds	**$**	**5,272,466**
Net appreciation in fair value of Self-Directed Brokerage Account		**92,643**
Dividends and interest		**25,379**
Total investment income		**5,390,488**
Interest income on notes receivable from participants		**32,340**
Contributions:		
Contributions from employer		**931,006**
Contributions from participants		**1,810,444**
Rollover contributions		**117,210**
Total contributions		**2,858,660**
Total additions		**8,281,488**
Deductions:		
Deductions from net assets attributed to:		
Benefit payments directly to participants or beneficiaries		**1,962,371**
Administrative fees		**19,652**
Total deductions		**1,982,023**
Increase in net assets		**6,299,465**
Net assets available for benefits at beginning of year		**35,353,777**
Net assets available for benefits at end of year	**$**	**41,653,242**

The accompanying notes are an integral part of these financial statements

1. Description of the Plan

The following description of the Cokinos & Young 401(k) Profit Sharing 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 Cokinos & Young 401(k) Profit Sharing Plan was established January 1, 1990. The latest amended provisions became effective in 2022. The Plan is a defined-contribution plan covering all eligible employees of Cokinos & Young (the "Employer"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Trustees have the responsibility of supervising and directing the administrative activities of the Plan and are the plan fiduciaries.

Eligibility

All employees are eligible to participate in the Plan on their hire date. An employee may begin contributing to the Plan on the first day of the quarter after the eligibility requirements have been met.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Employer's contribution and, (b) Plan earnings, and charged with transaction and service-based fees and an allocation of administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants have the option to direct the investment of their accounts into any combination of funds which are available within the Plan.

Contributions

Each year, participants may contribute up to 80% of pretax annual compensation, as defined in the Plan. In addition, participants may separately elect to defer up to 80% of any bonuses paid to them during the year. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers multiple funds as investment options for participants. Contributions are subject

1. Description of the Plan, continued

The Employer may make a discretionary pretax matching contribution to each participant's account. The discretionary matching contribution is determined annually by the Trustees and participants will share in the matching contribution regardless of the amount of service they completed during the Plan Year. Additionally, the Employer may make discretionary profit sharing contributions on behalf of each participant in an amount to be determined by the Trustees at the end of the Plan Year. Participants must meet certain conditions to share in the profit sharing contribution.

Vesting
Each participant's contributions and allocated earnings thereon are fully vested and non-forfeitable. Participants acquire a vested interest in their employer contribution accounts based upon completed years of service as follows:

Years of Service for Vesting	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Regardless of the vesting schedule, the Employer contribution account of an employed participant shall become fully vested upon the attainment of normal retirement age (65), total or permanent disability, or death.

Notes Receivable From Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest determined by the Plan Administrator based on prevailing interest rates. The interest rate remains fixed throughout the duration of the loan. Principal and interest is paid ratably through after-tax payroll deduction.

Payment of Benefits
On termination of service, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or installments over a period of time. Vested account balances of less than $5,000 will be distributed in a single lump-sum payment.

1. Description of the Plan, continued

Forfeited Accounts

As of December 31, 2025 and 2024, forfeited nonvested accounts totaled $11,547 and $22,713, respectively. These accounts can be used to pay administrative expenses of the Plan or to reduce future Employer contributions. During 2024, $41,509 was used to reduce Employer contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accounting records of the Plan and the Form 5500 prepared by Nationwide Insurance Company are maintained and presented under the accrual method of accounting in accordance with generally accepted accounting principles in the United States of America ("U.S. GAAP").

Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded when earned. No allowance for credit losses has been recorded as of December 31, 2025 or 2024. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

2. Summary of Significant Accounting, continued

Benefits and Withdrawals
Benefits are recorded when paid.

Administrative Fees
The Plan incurred administrative fees of $19,652 in 2025.

Risks and Uncertainties
The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate risk, market risk, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

Subsequent Events
The Plan has evaluated subsequent events through October 13, 2026, which is the date the financial statements were available to be issued, and has concluded that there are no significant events to be reported.

3. Income Tax Status

The Internal Revenue Service has determined and informed the Employer by a letter dated June 30, 2020 that the Plan and related trust as amended are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified, and the related trust is tax-exempt.

U.S. GAAP requires the Company to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Furthermore, 2022 and later remain subject to examination by the IRS.

4. Information Certified by Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C). Accordingly, Nationwide Insurance Company ("NIC"), the Plan's trustee for 2025, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate:

December 31,		**2025**		**2024**
Money market fund	**$**	**1,749,548**	$	1,759,619
Mutual funds	**$**	**38,464,535**	$	32,202,851
Self-Directed Brokerage Account	**$**	**500,801**	$	408,151
Guaranteed investment contract	**$**	**177,992**	$	174,942

Year Ended December 31, 2025		
Net appreciation in fair value of investments	**$**	**5,272,466**
Dividends and interest	**$**	**25,379**

In addition, the information contained in the Schedule of Assets (Held at End of Year), December 31, 2025 has also been certified as complete and accurate by NIC.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

5. Fair Value Measurements

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

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

5. Fair Value Measurements (Continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;

- Quoted prices for identical or similar assets or liabilities in inactive markets;

- Inputs other than quoted prices that are observable for the asset or liability;

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

- If the assets 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.

In determining the fair value of assets, the Plan generally uses the market approach, which uses prices and other relevant data based on market transactions involving identical or comparable assets and liabilities.

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

Money market fund: Valued using daily published floating net asset values ("NAV") of fund shares.

Mutual funds: Valued at the quoted NAV of the shares held by the Plan at year end.

Common stock: Valued at the closing price of the stock on the active market on the last trading day of the plan year.

5. Fair Value Measurements, continued

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis as of December 31, 2025 and 2024:

	Investments at Fair Value as of December 31, 2025			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market fund	**$ 1,749,548**	**$ -**	**$ -**	**$ 1,749,548**
Mutual funds	**38,464,535**	**-**	**-**	**38,464,535**
Self-Directed Brokerage account	**500,801**			**500,801**
Total investments at fair valu	**$ 40,714,884**	**$ -**	**$ -**	**$ 40,714,884**

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 1,759,619	$ -	$ -	$ 1,759,619
Mutual funds	32,202,851	-	-	32,202,851
Self-Directed Brokerage account	408,151			408,151
Total investments at fair value	$ 34,370,621	$ -	$ -	$ 34,370,621

6. Investment in Group Annuity Contract

The contract value of the group annuity contract (the "Contract"), approximating fair value, was $177,992 and $174,942 as of December 31, 2025 and 2024, respectively. There are no reserves against contract value for credit risk of the contract issuer.

6. Investment in Group Annuity Contract, continued

The average yield on the Contract was 1.73% for the year ended December 31, 2025. Crediting interest rates are reset annually, with the reset based on formulas that may use market value, book value, duration and yield. There is no minimum crediting rate.

The Contract does not specify any events that would limit the ability of the Plan to transact at contract value with the issuer or any events that would allow the issuer to terminate the contract and settle for an amount different from contract value. The Contract provides various payment options for surrendering the Contract at contract value, however, the Plan Sponsor does not intend to surrender the Contract.

7. Party-in-Interest Transactions

Certain Plan investments are managed by NIC. NIC is the custodian and recordkeeper as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid directly to NIC by the Plan or Plan Sponsor for administrative services totaled $70,106 for 2025 and are recorded in Net appreciation in fair value of investments on the Statement of Changes in Net Assets Available for Benefits.

The Plan issues notes receivable from participants and certain fees to the Trustee for the daily operational services of the Plan. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

8. Plan Termination

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

9. Delinquent Participant Contributions

For the year ended December 31, 2025, the Company determined that certain employee deferrals aggregating $103,893 had not been remitted to the Plan in a timely manner, according to DOL regulations. Although these remittances were made, they fell outside the normal processing time the Company allows. An investigation was held to determine the root cause of the delinquent contributions, and the necessary corrective measures were identified. The lost earnings related to these contributions of $120 will be processed and deposited to participant accounts in October 2026.

Cokinos & Young 401(k) Profit Sharing Plan
EIN - 76-0288148; Plan Number 001
Schedule H, Line 4a -
Schedule of Delinquent Participant Transactions
December 31, 2025

Participant Contributions Transferred Late to Plan Check here if late Participant Loan Repayments are included:		Total that Consitute Nonexept Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program ("VFCP") and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
✔		$0.00	$0.00	$119.61	$103,893.00

See Report of Independent Auditors.

Cokinos & Young 401(k) Profit Sharing Plan
EIN - 76-0288148; Plan Number 001
Schedule H, Line 4i -
Schedule of Assets (Held at End of Year)
December 31, 2025

(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
	Money market trusts and cash:			
*	Nationwide Life Insurance Company	Money market/cash		$ 1,749,548
	Total money market trusts and cash			1,749,548
	Mutual funds:			
	FIDADV GR OPPR INST	Mutual fund		4,502,126
*	NW INV DEST MOD AGGR R6	Mutual fund		2,533,986
	DESTINATIONS LARGE CAP EQUITY FUND - CLA	Mutual fund		1,990,669
	VNGRD HI YLD CORP ADML	Mutual fund		1,838,629
*	NW INV DEST MOD R6	Mutual fund		1,664,376
	AMFDS 2045 TRGTDTRTRMT R6	Mutual fund		1,266,594
	DESTINATIONS INTERNATIONAL EQUITY FUND -	Mutual fund		1,152,366
	VNGRD TTL STMKT INDX FD AS	Mutual fund		1,074,699
	AMFDS NEW PRSPCT R6	Mutual fund		1,060,096
	DFA GLBL ALLOC 60 40 INST	Mutual fund		1,025,274
	BLKRK EQ DIVD INST	Mutual fund		1,005,777
*	NW S P 500 INDX R6	Mutual fund		938,068
	PRNCPL MDCAP A	Mutual fund		911,376
	DESTINATIONS CORE FIXED INCOME FUND - CL	Mutual fund		807,446
	VNGRD WLSLY INC ADML	Mutual fund		762,338
	JNSHNDRSN BAL N	Mutual fund		703,560
*	NW INV DEST AGGR R6	Mutual fund		696,818
	VNGRD STRAT EQ INV	Mutual fund		687,050
	DFA US LGCAP GR INST	Mutual fund		648,558
	PIMCO TTL RTN INST	Mutual fund		627,251
	DFA ST GOVT	Mutual fund		579,223
	VNGRD EXPLR ADML	Mutual fund		570,765
	FIDELITY ADVISOR BALANCED FUND - CLASS I	Mutual fund		563,896
	JNSHNDRSN FRTY T	Mutual fund		551,856
	AMFDS 2060 TRGTDTRTRMT R6	Mutual fund		521,272
	OKMRK INTL I	Mutual fund		519,758
	INVSCO GLBL Y	Mutual fund		504,110
	TROWEPR SPCTRM MOD ALLOC	Mutual fund		490,213
	DFA EMRG MKT	Mutual fund		476,798

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	HEARTLAND VAL PLS INST	Mutual fund		471,766
	VNGRD 500 INDEX FD AS	Mutual fund		408,537
	DESTINATIONS SMALL-MID CAP EQUITY FUND -	Mutual fund		377,903
	TROWEPR SCNC TECH	Mutual fund		363,380
	VNGRD TTL INTLSTKINDX ADML	Mutual fund		354,515
	AMFDS 2055 TRGTDTRTRMT R6	Mutual fund		348,187
	FIDADV STKSEL MDCAP INST	Mutual fund		342,046
	AMFDS 2040 TRGTDTRTRMT R6	Mutual fund		314,017
	AMCENT ULTRA R6	Mutual fund		261,539
	DESTINATIONS GLOBAL FIXED INCOME OPPORTU	Mutual fund		249,992
	JPM MDCAP VAL R6	Mutual fund		239,047
	VANECK INTL INV GOLD INST	Mutual fund		236,575
*	NW INV DEST MOD CNSRV R6	Mutual fund		224,144
	AMCENT SMCAP VAL R6	Mutual fund		222,335
	DESTINATIONS MULTI STRATEGY ALTERNATIVES	Mutual fund		216,658
	AMFDS 2050 TRGTDTRTRMT R6	Mutual fund		201,024
	THRNBRG LTD TRM INC R5	Mutual fund		194,036
	MFS VAL R6	Mutual fund		191,726
	AMFDS 2035 TRGTDTRTRMT R6	Mutual fund		154,695
	INVSCO GOLDSPECMNRLS Y	Mutual fund		148,187
	DESTINATIONS REAL ASSETS FUND - CLASS Z	Mutual fund		145,332
	VNGRD GR INDX ADML	Mutual fund		140,354
	T. ROWE PRICE SCIENCE & TECH I	Mutual fund		139,358
	JNSHNDRSN RSRCH N	Mutual fund		136,847
	PRNCPL HI YLD INST	Mutual fund		132,443
	PIMCO REAL RTN INST	Mutual fund		127,104
	DESTINATIONS EQUITY INCOME FUND - CLASS	Mutual fund		124,149
	DFA US LGCAP VAL INST	Mutual fund		120,755
	COL EMRG MKT BD INST2	Mutual fund		109,415
	VICTORY PIONEER HIGH YIELD FND - CLASS Y	Mutual fund		106,519
	VNGRD LT TRSRY ADML	Mutual fund		104,275
	INVSCO COMSTK R5	Mutual fund		103,064
	DFA US SMCAP VAL INST	Mutual fund		101,799
*	NW MEL DYNMC US COR R6	Mutual fund		89,569
	PRUDNTL JNISN NATRL RSRC Z	Mutual fund		64,629
	DESTINATIONS LOW DURATION FIXED INCOME F	Mutual fund		61,304
	Neuberger Eq Income Fund - Institutional	Mutual fund		58,346
	VNGRD MDCAP GR INDX ADML	Mutual fund		47,928
	FNKLNTMP FORGN ADV	Mutual fund		47,855

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost**	**Current value**
*	NW DEST 2045 R6	Mutual fund		47,189
	AMFDS 2025 TRGT DT RETIREMENT INCOME R6	Mutual fund		39,876
	VIRTUS NFJ MDCAPVAL INST	Mutual fund		37,508
*	NW INV DEST CNSRV R6	Mutual fund		33,785
	GDMNSCS SHRT DUR GOVT INST	Mutual fund		32,158
	AMFDS 2020 TRGT DT RETIREMENT INCOME R6	Mutual fund		25,474
	AMFDS 2030 TRGTDTRTRMT R6	Mutual fund		23,023
	DFA US LGCAP EQ INST	Mutual fund		19,835
	FED HRMS CORP BD INST	Mutual fund		15,510
	FID 500 INDX	Mutual fund		9,656
	Neuberger Real Est Fund - Institutional	Mutual fund		7,753
	FED HRMS PRUDNT BEAR INST	Mutual fund		5,924
	AMFDS 2065 TRGTDTRTRMT R6	Mutual fund		3,501
	FIDELITY ADVISOR ENERGY FUND - CLASS I	Mutual fund		3,072
	FIDADV STRAT DIVD INC INST	Mutual fund		1,667
	TCW SECURITIZED BOND FUND - I CLASS	Mutual fund		624
	AMFDS GR FD AM R6	Mutual fund		607
	PIMCO LOW DUR INST			351
	THRNBRG INTL VAL R6			350
	AB HI INC I			192
	LEGGM WSTRAS CORPLSBD I	Mutual fund		178
	Total mutual funds			38,464,535
	Self-Directed Brokerage Account:			
	Common stocks	Various Securities		500,596
	Interest bearing cash	Various Securities		205
	Total Self-Directed Brokerage Account:			500,801
	Guaranteed investment contract:			
*	Nationwide Life Insurance Company	Custodial Fixed		177,992
	Total guaranteed investment contract			177,992
*	**Participant loans**	3.50% to 10.50% various maturity		347,366
	Total	dates through 2029	$	41,240,242

* Party-in-interest

Note: Cost information is not required as all investments are participant-directed.

See Report of Independent Auditors.

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

Name of Plan:

► Cokinos & Young, A Professional Corporation 401(K) Profit Sharing

Employer Identification Number:► 76-0288148

For plan year (beginning/ending):► 1/1/2025-12/31/2025 Plan number:►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
	AB HI INC I	MUTUAL FUND		192.00
	VIRTUS NFJ MDCAPVAL INST	MUTUAL FUND		37,508.00
	AMCENT SMCAP VAL R6	MUTUAL FUND		222,335.00
	AMCENT ULTRA R6	MUTUAL FUND		261,539.00
	AMFDS 2020 TRGT DT RETIREMENT INCOME R6	MUTUAL FUND		25,474.00
	AMFDS 2025 TRGT DT RETIREMENT INCOME R6	MUTUAL FUND		39,876.00
	AMFDS 2030 TRGTDTRTRMT R6	MUTUAL FUND		23,023.00
	AMFDS 2035 TRGTDTRTRMT R6	MUTUAL FUND		154,695.00
	AMFDS 2040 TRGTDTRTRMT R6	MUTUAL FUND		314,017.00
	AMFDS 2045 TRGTDTRTRMT R6	MUTUAL FUND		1,266,594.00
	AMFDS 2050 TRGTDTRTRMT R6	MUTUAL FUND		201,024.00
	AMFDS 2055 TRGTDTRTRMT R6	MUTUAL FUND		348,187.00
	AMFDS 2060 TRGTDTRTRMT R6	MUTUAL FUND		521,272.00
	AMFDS 2065 TRGTDTRTRMT R6	MUTUAL FUND		3,501.00
	AMFDS GR FD AM R6	MUTUAL FUND		607.00
	AMFDS NEW PRSPCT R6	MUTUAL FUND		1,060,096.00
	BLKRK EQ DIVD INST	MUTUAL FUND		1,005,777.00
	COL EMRG MKT BD INST2	MUTUAL FUND		109,415.00
	DFA EMRG MKT	MUTUAL FUND		476,798.00
	DFA GLBL ALLOC 60 40 INST	MUTUAL FUND		1,025,274.00
	DFA ST GOVT	MUTUAL FUND		579,223.00
	DFA US LGCAP EQ INST	MUTUAL FUND		19,835.00
	DFA US LGCAP GR INST	MUTUAL FUND		648,558.00
	DFA US LGCAP VAL INST	MUTUAL FUND		120,755.00
	DFA US SMCAP VAL INST	MUTUAL FUND		101,799.00
	FED HRMS CORP BD INST	MUTUAL FUND		15,510.00
	FED HRMS GOV OBLGTNS PRMR	MUTUAL FUND		1,749,548.00
	FED HRMS PRUDNT BEAR INST	MUTUAL FUND		5,924.00
	FID 500 INDX	MUTUAL FUND		9,656.00
	FIDADV GR OPPR INST	MUTUAL FUND		4,502,126.00
	FIDADV STKSEL MDCAP INST	MUTUAL FUND		342,046.00
	FIDADV STRAT DIVD INC INST	MUTUAL FUND		1,667.00
	FNKLNTMP FORGN ADV	MUTUAL FUND		47,855.00
	GDMNSCS SHRT DUR GOVT INST	MUTUAL FUND		32,158.00
	HEARTLAND VAL PLS INST	MUTUAL FUND		471,766.00
	INVSCO COMSTK R5	MUTUAL FUND		103,064.00
	INVSCO GLBL Y	MUTUAL FUND		504,110.00
	INVSCO GOLDSPECMNRLS Y	MUTUAL FUND		148,187.00
	JNSHNDRSN BAL N	MUTUAL FUND		703,560.00
	JNSHNDRSN FRTY T	MUTUAL FUND		551,856.00
	JNSHNDRSN RSRCH N	MUTUAL FUND		136,847.00
	JPM MDCAP VAL R6	MUTUAL FUND		239,047.00
	LEGGM WSTRAS CORPLSBD I	MUTUAL FUND		180.00
	MFS VAL R6	MUTUAL FUND		191,726.00
	Neuberger Eq Income Fund - Institutional	MUTUAL FUND		58,346.00
	Neuberger Real Est Fund - Institutional	MUTUAL FUND		7,753.00
	NW DEST 2045 R6	MUTUAL FUND		47,189.00
	NW INV DEST AGGR R6	MUTUAL FUND		696,818.00
	NW INV DEST CNSRV R6	MUTUAL FUND		33,785.00

	NW INV DEST MOD AGGR R6	MUTUAL FUND		2,533,986.00
	NW INV DEST MOD CNSRV R6	MUTUAL FUND		224,144.00
	NW INV DEST MOD R6	MUTUAL FUND		1,664,376.00
	NW MEL DYNMC US COR R6	MUTUAL FUND		89,569.00
	NW S P 500 INDX R6	MUTUAL FUND		938,068.00
	OKMRK INTL I	MUTUAL FUND		519,758.00
	PIMCO LOW DUR INST	MUTUAL FUND		351.00
	PIMCO REAL RTN INST	MUTUAL FUND		127,104.00
	PIMCO TTL RTN INST	MUTUAL FUND		627,251.00
	VICTORY PIONEER HIGH YIELD FND - CLASS Y	MUTUAL FUND		106,519.00
	PRNCPL HI YLD INST	MUTUAL FUND		132,443.00
	TCW SECURITIZED BOND FUND - I CLASS	MUTUAL FUND		624.00
	THRNBRG INTL VAL R6	MUTUAL FUND		350.00
	THRNBRG LTD TRM INC R5	MUTUAL FUND		194,036.00
	TROWEPR SCNC TECH	MUTUAL FUND		363,380.00
	TROWEPR SPCTRM MOD ALLOC	MUTUAL FUND		490,213.00
	VANECK INTL INV GOLD INST	MUTUAL FUND		236,575.00
	VNGRD 500 INDEX FD AS	MUTUAL FUND		408,537.00
	VNGRD EXPLR ADML	MUTUAL FUND		570,765.00
	VNGRD GR INDX ADML	MUTUAL FUND		140,354.00
	VNGRD HI YLD CORP ADML	MUTUAL FUND		1,838,629.00
	VNGRD LT TRSRY ADML	MUTUAL FUND		104,275.00
	VNGRD MDCAP GR INDX ADML	MUTUAL FUND		47,928.00
	VNGRD STRAT EQ INV	MUTUAL FUND		687,050.00
	VNGRD TTL INTLSTKINDX ADML	MUTUAL FUND		354,515.00
	VNGRD TTL STMKT INDX FD AS	MUTUAL FUND		1,074,699.00
	VNGRD WLSLY INC ADML	MUTUAL FUND		762,338.00
	SELF DIRECTED BROKERAGE ACCOUNT	MUTUAL FUND		500,801.00
	DESTINATIONS CORE FIXED INCOME FUND - CL	MUTUAL FUND		807,446.00
	DESTINATIONS EQUITY INCOME FUND - CLASS	MUTUAL FUND		124,149.00
	DESTINATIONS GLOBAL FIXED INCOME OPPORTU	MUTUAL FUND		249,992.00
	DESTINATIONS INTERNATIONAL EQUITY FUND -	MUTUAL FUND		1,152,366.00
	DESTINATIONS LARGE CAP EQUITY FUND - CLA	MUTUAL FUND		1,990,669.00
	DESTINATIONS LOW DURATION FIXED INCOME F	MUTUAL FUND		61,304.00
	DESTINATIONS MULTI STRATEGY ALTERNATIVES	MUTUAL FUND		216,658.00
	DESTINATIONS SMALL-MID CAP EQUITY FUND -	MUTUAL FUND		377,903.00
	PRNCPL MDCAP A	MUTUAL FUND		911,376.00
	PRUDNTL JNISN NATRL RSRC Z	MUTUAL FUND		64,629.00
	BEST OF AMERICA-FIXED	UNALLOCATED INSURANCE CONTRACTS		177,992.00
	T. ROWE PRICE SCIENCE & TECH I	MUTUAL FUND		139,358.00
	FIDELITY ADVISOR BALANCED FUND - CLASS I	MUTUAL FUND		563,896.00
	DESTINATIONS REAL ASSETS FUND - CLASS Z	MUTUAL FUND		145,332.00
	FIDELITY ADVISOR ENERGY FUND - CLASS I	MUTUAL FUND		3,072.00
	PARTICIPANT LOANS	LOW-HIGH INTEREST RATE 3.50% - 10.50%		347,366.00