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 10/01/2025 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
- [X] 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
LIFT, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/2018

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)
LIFT, INC.

3745 HEMPLAND ROAD
MOUNTVILLE, PA 17554

2b Employer Identification Number (EIN) 23-2574915

2c Plan Sponsor's telephone number 717-662-1800

2d Business code (see instructions) 423800

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.	10/14/2026	BRYAN HESS
	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**	442
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)**	343
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	365
b	Retired or separated participants receiving benefits	**6b**	8
c	Other retired or separated participants entitled to future benefits	**6c**	98
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	471
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	472
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)**	440
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)**	470
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	6
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:

2P 2Q 3F

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [ ] **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 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 10/01/2025 and ending 12/31/2025

A Name of plan
LIFT, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
23-2574915

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	54	404
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
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)		
(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)	2819743	2864046
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	108040000	116580000
(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	110859797	119444450
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	69903548	69276162
1k Total liabilities (add all amounts in lines 1g through1j)	1k	69903548	69276162
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	40956249	50168288

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)	955310	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		955310
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	36866	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		36866
(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)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(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)	8540000	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		8540000

		(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)		8098
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		9540274
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	0	
(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)		0
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		327723
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)	512	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		512
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		328235
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		9212039
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [ ] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [X] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: RKL LLP **(2)** EIN: 23-2108173

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 10/01/2025 and ending 12/31/2025

A Name of plan
LIFT, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
23-2574915

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): 33-6134835

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

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

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

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

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

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

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

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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

rkl ADVISORS for WHAT'S NEXT

Lift, Inc.
Employee Stock Ownership Plan

Financial Statements and Supplemental Schedules

December 31, 2025, September 30, 2025, and September 30, 2024

Lift, Inc. Employee Stock Ownership Plan

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December 31, 2025, September 30, 2025, and September 30, 2024

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Independent Auditor's Report

To the ESOP Committee and Participants
Lift, Inc. Employee Stock Ownership Plan
Mountville, Pennsylvania

Opinion

We have audited the financial statements of Lift, Inc. Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets (deficit) available for benefits as of December 31, 2025, September 30, 2025, and September 30, 2024, the related statement of changes in net assets (deficit) available for benefits for the period of October 1, 2025 through December 31, 2025 and the year ended September 30, 2025, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets (deficit) available for benefits of the Plan as of December 31, 2025, September 30, 2025, and September 30, 2024, and the changes in its net assets (deficit) available for benefits for the period of October 1, 2025 through December 31, 2025 and the year ended September 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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Responsibilities of Management for the Financial Statements (continued)

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025 and September 30, 2025 and Schedule H, Line 4j Schedule of Reportable Transactions for the year ended September 30, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

RKL LLP

October 14, 2026
Exton, Pennsylvania

Lift, Inc. Employee Stock Ownership Plan

Statement of Net Assets (Deficit) Available for Benefits

	December 31, 2025			September 30, 2025			September 30, 2024		
	Allocated	**Unallocated**	**Total**	**Allocated**	**Unallocated**	**Total**	**Allocated**	**Unallocated**	**Total**
Non-Interest Bearing Cash	**$ 404**	**$ -**	**$ 404**	$ 54	$ -	$ 54	$ 70	$ -	$ 70
Investments, at Fair Value									
Lift, Inc. common stock	**35,441,602**	**81,138,398**	**116,580,000**	32,003,285	76,036,715	108,040,000	23,496,062	65,153,938	88,650,000
Registered investment companies	**2,864,046**	**-**	**2,864,046**	2,819,743	-	2,819,743	-	-	-
Money market fund	**-**	**-**	**-**	-	-	-	1,469,919	-	1,469,919
Total Assets	**38,306,052**	**81,138,398**	**119,444,450**	34,823,082	76,036,715	110,859,797	24,966,051	65,153,938	90,119,989
Note Payable	**-**	**69,276,162**	**69,276,162**	-	69,903,548	69,903,548	-	72,377,763	72,377,763
Net Assets (Deficit) Available for Benefits	**$ 38,306,052**	**$ 11,862,236**	**$ 50,168,288**	$ 34,823,082	$ 6,133,167	$ 40,956,249	$ 24,966,051	$ (7,223,825)	$ 17,742,226

See accompanying notes.

Lift, Inc. Employee Stock Ownership Plan

Statement of Changes in Net Assets (Deficit) Available for Benefits

	Period Ended December 31, 2025			Year Ended September 30, 2025		
	Allocated	**Unallocated**	**Total**	**Allocated**	**Unallocated**	**Total**
Additions						
Investment income						
Net appreciation in fair value of investments	**$ 2,537,991**	**$ 6,010,107**	**$ 8,548,098**	$ 5,247,415	$ 14,250,816	$ 19,498,231
Interest and dividends	**36,866**	**-**	**36,866**	77,574	-	77,574
Allocation of 7,794 and 31,174 shares of common stock of Lift, Inc., respectively	**908,625**	**-**	**908,625**	3,368,039	-	3,368,039
	3,483,482	**6,010,107**	**9,493,589**	8,693,028	14,250,816	22,943,844
Employer contributions	**-**	**955,310**	**955,310**	1,444,101	3,820,441	5,264,542
Total Additions	**3,483,482**	**6,965,417**	**10,448,899**	10,137,129	18,071,257	28,208,386
Deductions						
Interest expense	**-**	**327,723**	**327,723**	-	1,346,226	1,346,226
Benefits paid to participants	**-**	**-**	**-**	280,098	-	280,098
Allocation of 7,794 and 31,174 shares of common stock of Lift, Inc., respectively	**-**	**908,625**	**908,625**	-	3,368,039	3,368,039
Administrative expenses	**512**	**-**	**512**	-	-	-
Total Deductions	**512**	**1,236,348**	**1,236,860**	280,098	4,714,265	4,994,363
Net Increase	**3,482,970**	**5,729,069**	**9,212,039**	9,857,031	13,356,992	23,214,023
Net Assets (Deficit) Available for Benefits at Beginning of Year	**34,823,082**	**6,133,167**	**40,956,249**	24,966,051	(7,223,825)	17,742,226
Net Assets Available for Benefits at End of Year	**$ 38,306,052**	**$ 11,862,236**	**$ 50,168,288**	$ 34,823,082	$ 6,133,167	$ 40,956,249

See accompanying notes.

Note 1 - Description of Plan

The following description of the Lift, Inc. Employee Stock Ownership Plan (the Plan) provides only general information. Participants should refer to the plan agreement for more complete information.

On October 1, 2025, the Plan was amended to change the year end from September 30th to December 31st. Effective October 1, 2025, a short plan year is defined as the period October 1, 2025 through December 31, 2025 and a plan year is defined as the calendar year ending each December 31st. Prior to October 1, 2025 the plan year was the 12-consective month period ending each September 30th.

General and Eligibility

The Plan is a defined contribution pension plan covering all full-time employees of Lift, Inc. (the Company) who have one year of service with at least 1,000 hours completed and are age 18 or older. An employee will become a participant of the Plan on the first day of October or April (entry date).

The Plan provides retirement, death, and disability benefits. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (IRC), and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company is responsible for the administration and management of the Plan. The Board of Directors has appointed the ESOP Committee (the Committee) to act as its agent in performing these duties. The Committee manages the operation of the Plan, including giving direction concerning all payments from the Plan. The Company has entered into a trust agreement with Prudent Fiduciary Services, LLC, the trustee.

The Plan purchased Company common stock using the proceeds of a bank borrowing and holds the common stock in a trust established under the Plan. As the Plan makes debt payments, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the Company. The lender has no rights against shares of common stock once they are allocated to participants in accordance with the terms of the employee stock ownership plan. Accordingly, the financial statements of the Plan as of December 31, 2025, September 30, 2025, and September 30, 2024, and for the period October 1, 2025 to December 31, 2025 and the year ended September 30, 2025, present separately the assets and liabilities and changes therein pertaining to:

A. The accounts of employees with vested rights in allocated common stock (allocated), and

B. Common stock not yet allocated to employees (unallocated).

Note 1 - Description of Plan (continued)

Contributions

No contributions are made by participants. The Company may contribute a discretionary contribution, to be determined each year. The contribution may be in Company common stock or in cash. The discretionary contribution totaled $-0- and $1,444,101 for the period October 1, 2025 to December 31, 2025 and the year ended September 30, 2025, respectively. In addition, the Company is required to make annual contributions in an amount sufficient to enable the Plan to make its regularly scheduled payments of principal and interest due on its term loan. Contributions are subject to certain IRS limitations.

Participant Accounts

Each participant's account is credited with allocations of (a) the Company's contribution, (b) plan earnings, and (c) forfeitures of terminated participants' nonvested accounts, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The employer contribution is allocated to eligible participants according to the ratio each participant's compensation for the short plan year or plan year bears to the total compensation of all participants for the short plan year or plan year. To be eligible a participant must be employed by the Company on the last day of the plan year and credited with 250 hours during the short plan year or 1,000 hours during the plan year. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Vesting is determined on a graded scale starting at 20% after two years of credited service and increasing 20% per year for each additional year of credited service until attaining 100% vesting after six years of credited service, based on the following vesting schedule:

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

Due to the change in plan year from years ending on September 30th to years ending on December 31st, effective October 1, 2025, employees completing 1,000 or more hours of service in the 12-month period from October 1, 2024 and ending on September 30, 2025 will receive credit for one year of service, and employees completing 1,000 or more hours of service in the 12-month period from January 1, 2025 and ending December 31, 2025, will also receive credit for one year of service for vesting purposes (for a possible total of two years of service credit).

On September 30, 2025, the Plan was amended to adjust the vesting percentage of all accounts of certain participants affected by the sale of a business segment to 100%.

Note 1 - Description of Plan (continued)

Payment of Benefits

No distributions from the Plan will be made until a participant retires, dies (in which case payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company. Distributions are made in cash or, if a participant elects, in the form of Company common shares plus cash for any fractional share. If a participant's vested account balance is $20,000 or less at the time of separation from service, the balance shall be paid in a lump sum as soon as administratively feasible after the close of the plan year. For vested balances greater than $20,000, the balance will be distributed as soon as administratively feasible following the earlier of (a) the end of the fifth plan year following the plan year in which the participant terminates employment or (b) the end of the plan year in which the participant attains normal retirement age, unless the participant elects a later date.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares that have been distributed under the terms of the Plan, as long as the shares are not publicly traded or if the shares are subject to trading limitations.

Forfeited Accounts

Forfeitures of employer contributions will be allocated among the accounts of eligible participants. Forfeitures allocated to participants' accounts totaled $-0- and $195,333 for the period October 1, 2025 to December 31, 2025 and for the year ended September 30, 2025, respectively. As of December 31, 2025, September 30, 2025, September 30, 2024, there were no forfeited nonvested accounts.

Put Option

Under federal income tax regulations, the employer stock that is held by the Plan and its participants and is not readily tradable on an established market or is subject to trading limitations includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the appraised value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Dividends

The Board of Directors of the Company can declare dividends on Company common stock. At the discretion of the trustee, dividends on Company common stock are allocated to the accounts of participants. If a participant was terminated and was 100% vested, payment shall be distributed to the participant within 90 days after the close of the plan year for which the dividends are paid. Dividends on the unallocated shares shall be used to repay the debt of the Plan. The shares released by the payment on the debt are allocated to eligible participants based on the ratio of their eligible compensation. No dividends were paid during the period October 1, 2025 to December 31, 2025 or during the year ended September 30, 2025.

Note 1 - Description of Plan (continued)

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company common stock into investments that are more diversified. Participants who are at least age 55 with at least ten years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. If a participant elects to diversify their stock, they may not elect to convert back to the Company common stock.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual 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.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

As provided in the plan agreement, administrative expenses may be paid either by the Plan or by the Company. The Company has historically paid the operating expenses for the Plan. Investment related expenses are included in net appreciation in fair value of investments.

Note 3 - Fair Value Measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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.

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

The following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025, September 30, 2025, or September 30, 2024.

The fair value of the Company common stock held by the Plan is valued at fair value based upon an independent appraisal. For the period October 1, 2025 to December 31, 2025 and the years ended September 30, 2025 and 2024, the appraisal was based upon two commonly accepted market approaches to valuation: the guideline public company methodology and the discounted cash flow methodology. The appraiser took into account the general economic outlook, the financial condition of the Company, and the results of operations of the Company, among other factors. A fair market value of $116.58, $108.04, and $88.65 per share of common stock was calculated as of December 31, 2025, September 30, 2025 and September 30, 2024, respectively.

Registered investment companies are valued at the net asset value of shares held by the Plan at year-end.

Note 3 - 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 fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	Fair Value Measurements at December 31, 2025			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	**Significant Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**	**Total**
Lift, Inc. common stock	**$ -**	**$ -**	**$ 116,580,000**	**$ 116,580,000**
Registered investment companies	**2,864,046**	**-**	**-**	**2,864,046**
	$ 2,864,046	**$ -**	**$ 116,580,000**	**$ 119,444,046**

	Fair Value Measurements at September 30, 2025			
Lift, Inc. common stock	$ -	$ -	$ 108,040,000	$ 108,040,000
Registered investment companies	2,819,743	-	-	2,819,743
	$ 2,819,743	$ -	$ 108,040,000	$ 110,859,743

	Fair Value Measurements at September 30, 2024			
Lift, Inc. common stock	$ -	$ -	$ 88,650,000	$ 88,650,000
Registered investment company	1,469,919	-	-	1,469,919
	$ 1,469,919	$ -	$ 88,650,000	$ 90,119,919

Changes in Fair Value of Level 3 Assets

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another.

Plan management evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the period October 1, 2025 to December 31, 2025 and the years ended September 30, 2025 and 2024, there were no significant transfers in or out of Level 3.

Note 3 - Fair Value Measurements (continued)

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs:

Instrument	Fair Value			Principal Valuation Technique	Unobservable Inputs
	December 31, 2025	September 30, 2025	September 30, 2024		
Common stock	**$ 116,580,000**	$ 108,040,000	$ 88,650,000	Capitalization of benefits (income approach)	Weighted average cost of capital Discount for lack of marketability

Note 4 - Investments

The Plan's investment in Lift, Inc. common stock is presented in the following tables (all non-participant directed) at December 31, 2025, September 30, 2025, and September 30, 2024:

	December 31, 2025		September 30, 2025		September 30, 2024	
	Allocated	Unallocated	Allocated	Unallocated	Allocated	Unallocated
Number of Shares	**304,011**	**695,989**	296,217	703,783	265,043	734,957
Cost	**$ 29,688,481**	**$ 67,967,462**	$ 28,927,350	$ 68,728,593	$ 25,883,024	$ 71,772,919
Fair Value	**$ 35,441,602**	**$ 81,138,398**	$ 32,003,285	$ 76,036,715	$ 23,496,062	$ 65,153,938

Note 5 - Note Payable

On October 4, 2019, the Plan entered into an agreement to purchase 1,000,000 shares of Lift, Inc. common stock from the Company. The purchase price was $97,655,943. On October 1, 2025 the note was amended in conjunction with the change in the Plan's year end (see Note 1), and the payment made for the period October 1, 2025 to December 31, 2025 was prorated accordingly. The purchase is subject to a promissory note and is payable in annual payments of $3,820,440 plus one payment of $1,241,831. The note bears interest at 1.86% and matures in December 2048. The shares purchased are pledged as collateral on the note.

Under the terms of the Plan, the Company common stock acquired with the promissory note is held in a suspense account, as defined by the Plan. Company common stock held in the suspense account is released as the promissory note is repaid in accordance with a formula as set forth in the plan agreement.

Note 5 - Note Payable (continued)

The future maturities of the note payable are as follows for the five subsequent years ending December 31 and thereafter:

2026	**$ 2,531,904**
2027	**2,578,997**
2028	**2,626,967**
2029	**2,675,828**
2030	**2,725,599**
Thereafter	**56,136,867**
	$ 69,276,162

Note 6 - Tax Status

The IRS has determined and informed the Company by a letter dated November 23, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the determination letter. The plan administrator believes that the Plan is currently designed and is currently being operated in compliance with the applicable requirements of IRC. The Plan is exempt from federal and state income taxes under current regulations.

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

Note 7 - Administration of Plan Assets

The Plan's assets, which consist principally of Company common stock, are held by the trustee of the Plan.

Company contributions are held and managed by the trustee, which invests cash received, interest and dividend income, and makes distributions to participants.

Certain administrative functions are performed by the officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Company.

Note 8 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in the Company contribution portion of their account. Upon termination of the Plan, the Committee, consisting primarily of the officers of the Company, shall direct the trustee to pay all liabilities and expenses of the trust fund and to sell shares of encumbered stock held in the suspense account, if any, to the extent that such sale is necessary in order to pay any outstanding loans.

Note 9 - Risks and Uncertainties

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

The financial statements include Lift, Inc. common stock, whose value has been estimated by the plan administrator with the assistance of an independent valuation specialist in the absence of readily ascertainable market value. Because of the inherent subjectivity in any valuation, the estimated value may differ significantly from the value that would have been used had a ready market for the securities existed and the difference could be material.

The Plan also maintains cash in a bank deposit account which, at times, may exceed federally insured limits. The Plan has not experienced any losses in the account. The Plan believes it is not exposed to any significant credit risk on cash.

Note 10 - Related Party and Party-In-Interest Transactions

The Plan invests primarily in the Company's common stock and has indebtedness guaranteed by the Company. These are related party and party-in-interest transactions. As described in Note 2, the Company pays plan expenses. The Plan has a number of service providers. Such providers are parties-in-interest under ERISA.

Note 11 - Subsequent Events

Plan management has evaluated subsequent events through October 14, 2026. This date is the date the financial statements were available to be issued. The following material event subsequent to December 31, 2025 was noted:

> As of January 1, 2026, an employee's entry date into the Plan changed from the first date of October or April to the first date of January or July.

No other material events subsequent to December 31, 2025 were noted.

Lift, Inc. Employee Stock Ownership Plan

EIN: 23-2574915, Plan Number 002

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
	Common Stock			
*	Lift, Inc.	1,000,000 shares of Lift, Inc. common stock, no par value (695,989 shares unallocated)	**$ 97,655,943**	**$ 116,580,000**
	Registered Investment Companies			
	Vanguard	Vanguard Short-term Investment Grade Adm	**525,171**	**531,132**
	Vanguard	Vanguard Total Bond Market Index Adm	**519,568**	**530,854**
	JPMorgan	JPMorgan Government Bond Cl R6	**517,843**	**529,612**
	Fidelity Investments	Fidelity 500 Index Fund	**369,438**	**426,419**
	Vanguard	Vanguard Short Term Inflation Protected Adm	**379,237**	**375,600**
	Vanguard	Vanguard Total International Bond Index Adm	**180,037**	**177,188**
	Vanguard	Vanguard Developed Markets Index Adm	**145,348**	**163,990**
	Fidelity Investments	Fidelity Extended Market Index Fund	**66,005**	**75,034**
	Vanguard	Vanguard Emerging Markets Stock Index Fund Adm	**48,597**	**54,217**
			2,751,244	**2,864,046**
	Total Assets (Held at End of Year)		**$ 100,407,187**	**$ 119,444,046**

* Represents a party-in-interest.

Lift, Inc. Employee Stock Ownership Plan

EIN: 23-2574915, Plan Number 002

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

September 30, 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
	Common Stock			
*	Lift, Inc.	1,000,000 shares of Lift, Inc. common stock, no par value (703,783 shares unallocated)	$ 97,655,943	$ 108,040,000
	Registered Investment Companies			
	Vanguard	Vanguard Short-term Investment Grade Adm	518,251	524,212
	Vanguard	Vanguard Total Bond Market Index Adm	510,326	521,630
	JPMorgan	JPMorgan Government Bond Cl R6	510,666	521,390
	Fidelity Investments	Fidelity 500 Index Fund	374,989	424,520
	Vanguard	Vanguard Short Term Inflation Protected Adm	365,350	365,693
	Vanguard	Vanguard Total International Bond Index Adm	174,602	175,041
	Vanguard	Vanguard Developed Markets Index Adm	146,944	159,741
	Fidelity Investments	Fidelity Extended Market Index Fund	65,713	75,079
	Vanguard	Vanguard Emerging Markets Stock Index Fund Adm	46,549	52,437
			2,713,390	2,819,743
	Total Assets (Held at End of Year)		$ 100,369,333	$ 110,859,743

* Represents a party-in-interest.

Lift, Inc. Employee Stock Ownership Plan

EIN: 23-2574915, Plan Number 002
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended September 30, 2025

(a) Identity of Party Involved	(b) Description of Asset (Including Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
	Category 1 - Single Transaction Exceeds 5% of Value					
	Federated Institutional Prime Obligations Fund	**$ -**	**$ 1,509,369**	**$ 1,509,369**	**$ 1,509,369**	**$ -**
	Category 3 - Series of Transactions in Same Security Exceeds 5% of Value					
	Federated Institutional Prime Obligations Fund	**$ 39,450 (7)**	**$ -**	**$ -**	**$ 39,450**	**$ -**
	Federated Institutional Prime Obligations Fund	**-**	**1,509,369 (1)**	**1,509,369**	**1,509,369**	**-**

"Lease Rental" and "Expense Incurred with Transaction" are not applicable.

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

Plan Name: Lift, Inc. Employee Stock Ownership Plan
Employer I.D. #: 23-2574915
Plan Number: 002

(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

Schedule of Assets (Held At End of Year) is contained in the attached audit report.