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
BOWMAN & COMPANY LLP 401(K) SAVINGS PLAN & TRUST

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 07/01/1987

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)
BOWMAN & COMPANY LLP

601 WHITE HORSE RD
VOORHEES, NJ 08043

2b Employer Identification Number (EIN)
21-0658561

2c Plan Sponsor's telephone number
856-435-6200

2d Business code (see instructions)
541211

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.	10/15/2026	CAROL KEMBLE
	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**	167
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)**	115
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	116
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	54
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	170
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	170
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)**	157
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)**	162
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 2T 3B 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)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

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

A Name of plan
BOWMAN & COMPANY LLP 401(K) SAVINGS PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BOWMAN & COMPANY LLP

D Employer Identification Number (EIN)
21-0658561

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

MMA SECURITIES

22-3570392

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	30000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WILKIN GUTTENPLAN

22-2612018

(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?
10	PLAN ADMINISTRATOR	17500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STRATEGIC ADVISERS LLC

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	7050	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	-15827	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMER NEW PERSPECT R4 - AMERICAN FU 95-2566717	0.35%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ARTISAN MID CAP INV - SS&C GLOBAL 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLKRK HI YLD INST - BNY MELLON INV 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.15%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL INCOME OPPS I - COLUMBIA MGT I	430 W 7TH STREET STE 219104 KANSAS CITY, MO 64105	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA DIV INC A - COLUMBIA MGT	290 CONGRESS ST BOSTON, MA 02210	0.50%

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

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM MIDCAP VALUE L - DST ASSET MAN	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS INTL DIVRSN R3 - MFS SERVICE C 04-2865649	0.50%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS INTL DIVRSN R4 - MFS SERVICE C 04-2865649	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS MID CAP VALUE R3 - MFS SERVICE 04-2865649	0.50%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NYLI W LRG CP GR A - NYLIM SERVICE 52-2206685	0.60%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NYLI W LRG CP GR I - NYLIM SERVICE 52-2206685	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIF SMALL CAP R5 - PRINCIPAL SHARE 711 HIGH STREET DES MOINES, IA 50392	0.25%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
THORNBURG STR INC R5 - THORNBURG I 2300 NORTH RIDGETOP ROAD SANTA FE, NM 87506	0.10%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP DIV GROWTH - T. ROWE PRICE SER 52-2269240	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

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

A Name of plan
BOWMAN & COMPANY LLP 401(K) SAVINGS PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BOWMAN & COMPANY LLP

D Employer Identification Number (EIN)
21-0658561

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MORLEY STABLE VALUE

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
93-6274329-001	C	2060711

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
BOWMAN & COMPANY LLP 401(K) SAVINGS PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BOWMAN & COMPANY LLP

D Employer Identification Number (EIN)
21-0658561

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	71904
(2) Participant contributions	1b(2)	0	121274
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1066	3192
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	155825	146344
(9) Value of interest in common/collective trusts	1c(9)	3042163	2060711
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	32121776	33832875
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
1e Buildings and other property used in plan operation	1e	0	0
1f Total assets (add all amounts in lines 1a through 1e)	1f	35320830	36236300
Liabilities			
1g Benefit claims payable	1g	0	0
1h Operating payables	1h	0	0
1i Acquisition indebtedness	1i	0	0
1j Other liabilities	1j	12904	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	12904	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	35307926	36236300

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)	515169	
(B) Participants	2a(1)(B)	1255830	
(C) Others (including rollovers)	2a(1)(C)	165269	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1936268
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	56	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	12423	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12479
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2345931	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2345931
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		74138
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2992531
c Other income	2c		59469
d Total income. Add all **income** amounts in column (b) and enter total	2d		7420816
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6394250	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		6394250
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	43642	
(4) IQPA audit fees	2i(4)	17500	
(5) Investment advisory and investment management fees	2i(5)	37050	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		98192
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6492442
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		928374
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: WILKIN & GUTTENPLAN, P.C. **(2)** EIN: 22-2612018

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		700000
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**		X	

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

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

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

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

A Name of plan
BOWMAN & COMPANY LLP 401(K) SAVINGS PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BOWMAN & COMPANY LLP

D Employer Identification Number (EIN)
21-0658561

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

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

Bowman & Company LLP 401(k) Savings Plan and Trust
Financial Statements
December 31, 2025 and 2024

Bowman & Company LLP 401(k) Savings Plan and Trust
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December 31, 2025 and 2024

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WilkinGuttenplan
CPAs & Advisors

Independent Auditors' Report

To the Plan Administrator and Trustee of

Bowman & Company LLP 401(k) Savings Plan and Trust

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

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

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

Management has obtained a certification from a qualified institution as of December 31, 2025 and 2024 and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

1. The amounts and disclosures in the financial statements referred to above, other than those that 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.

2. The information in the financial statements referred to above 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).

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Basis for Opinion

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

Emphasis of Matter, Plan Termination

As discussed in Note 6 to the financial statements, subsequent to December 31, 2025, on May 29, 2026, the Plan Sponsor's governing body approved the termination of the Plan to be effective retroactively to January 1, 2026. Because the decision to terminate was made after December 31, 2025, the accompanying financial statements as of and for the year ended December 31, 2025 have been prepared on the going-concern basis of accounting, and the termination has not been reflected in the amounts reported. Beginning on January 1, 2026, the Plan will prepare its financial statements on the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards, we:

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

2. 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.

3. 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.

4. 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.

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

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

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

In our opinion:

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

2. 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).



East Brunswick, New Jersey

October 15, 2026

Bowman & Company LLP 401(k) Savings Plan and Trust
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments		
Mutual funds at fair value	$ 33,832,875	$ 32,121,776
Common/collective trust at net asset value (Note 4)	2,060,711	3,042,163
Money market mutual funds at fair value	3,192	1,066
Total Investments	35,896,778	35,165,005
Notes Receivable from Participants	146,344	155,825
Contributions Receivable		
Participants	121,274	-
Employer	71,904	-
Total Assets	36,236,300	35,320,830
Liabilities		
Excess contributions refundable	-	12,904
Net Assets Available for Benefits	$ 36,236,300	$ 35,307,926

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

Bowman & Company LLP 401(k) Savings Plan and Trust
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2025

Additions	
Investment income	
Net appreciation in fair value of investments	$ 3,066,669
Interest and dividends	2,345,987
Total Investment Income	5,412,656
Contributions	
Participants	1,255,830
Employer	515,169
Participant rollovers	165,269
Total Contributions	1,936,268
Interest on Notes Receivable from Participants	12,423
Other income	59,469
Total Additions to Net Assets	7,420,816
Deductions from Net Assets	
Benefits paid to participants	6,394,250
Administrative expenses	98,192
Total Deductions from Net Assets	6,492,442
Net Increase in Net Assets Available for Benefits	928,374
Net Assets Available for Benefits - Beginning of Year	35,307,926
Net Assets Available for Benefits - End of Year	$ 36,236,300

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

Note 1 Description of Plan

The following description of the Bowman & Company LLP 401(k) Savings Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a voluntary, participant directed, defined contribution plan under the provisions of Section 401(k) of the Internal Revenue Code ("IRC") and covers all eligible employees of Bowman & Company LLP (the "Company" or "Plan Sponsor"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). All employees of the Company are eligible to participate once hired, as defined, provided they are at least 18 years of age. The Plan excludes employees who are covered by a collective bargaining agreement, leased employees, nonresident aliens with no U.S. income and temporary employees. However, temporary employees who have attained age 21 and have completed 1,000 hours of service during a plan year are eligible for initial participation in the Plan. Effective for plan years beginning after December 31, 2024, the SECURE 2.0 Act of 2022 requires the Plan to allow long-term part-time employees to make elective deferrals. These are employees who have completed at least 500 hours of service in each of two consecutive 12-month periods and have attained age 21. As of December 31, 2025, the Plan document had not been amended to incorporate the long-term part-time employee provisions of the SECURE Act and SECURE 2.0 Act. The Plan Sponsor has operated the Plan in accordance with these provisions since their effective dates and has until December 31, 2026 to adopt the amendments. The Plan's trustees and administrator are responsible for oversight of the Plan including determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

Plan Contributions

Each year, participants may contribute up to 50% of pretax or after tax annual compensation, as defined in the Plan, subject to certain limitations under the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

Participants may make rollover contributions of eligible distributions from other qualified defined benefit or defined contribution plans ("rollovers"). Participants direct the investment of their contributions into various investment options offered by the Plan and may elect to change their deferral percentage at any time, effective with the next payroll period.

The Company contributes to the Plan a matching contribution equal to 100% of the first 3% of base compensation and 50% of the next 2% of compensation deferred that a participant contributes to the Plan (the "safe harbor contribution"). During the year ended December 31, 2025, the Company made a $515,169 safe harbor matching contribution to the Plan. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

Note 1 Description of Plan (Continued)

Participant Accounts

Each participant's account is credited with the participant's own contributions and allocations of the Company's contribution and Plan earnings. The participant's account is also charged with an allocation of administrative expenses. Allocations are based on participant compensation and/or account balances, as defined in the Plan document. The benefit to which a participant is entitled is limited to the value of the participant's vested account.

Vesting

Participants are immediately vested in their contributions and the related earnings thereon. In addition, participants are 100% vested in safe harbor matching contributions and related earnings from the date of hire.

Notes Receivable from Participants

Participants may borrow from their individual accounts in amounts ranging from a minimum of $1,000 up to a maximum equal to the lesser of 50% of their vested account balance or $50,000 (reduced by the highest outstanding loan balance during the preceding 12-month period). Loan terms range from one to five years except for loans used to purchase a primary residence, which may have longer repayment periods as determined reasonable by the Plan Administrator. The Plan allows only two outstanding loans per participant at any given time.

Loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates at the time the loans are originated. At December 31, 2025, interest rates on the outstanding loans ranged from 4.25% - 9.50%. Principal and interest are paid ratably, generally through payroll deductions.

Revenue Sharing Agreement

The Plan is party to a revenue sharing agreement which provides for a revenue account for the Plan to pay for certain administrative expenses from Plan assets. The account is funded by revenue generated by certain Plan investment funds. The agreement provides that excess amounts in the Plan revenue account at the end of each Plan year may be applied towards allowable administrative expenses or allocated at the direction of the Plan's administrator. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA. For the year ended December 31, 2025, revenue received under the agreement totaled approximately $15,800, and Plan expenses paid to Fidelity Management Trust Company, ("Fidelity") from revenue sharing funds totaled approximately $38,700. At December 31, 2025, the remaining balance in the revenue account amounted to approximately $3,200 and will be available to fund future allowable administrative expenses or otherwise allocated as directed by the Plan administrator.

Note 1 Description of Plan (Continued)

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive benefits in the form of (i) a lump-sum amount equal to the value of the participant's vested account balance, (ii) periodic or annual installments, or (iii) partial withdrawals to the extent permitted under the Plan. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum.

Alternatively, participants may elect to have their vested benefits rolled over to another qualified plan, an individual retirement account ("IRA"), or receive a lump-sum cash distribution. If a participant's vested balance is greater than $1,000 but not more than $7,000, the amount will be automatically rolled over to an IRA established for the participant's benefit. If the vested balance is $1,000 or less, the participant receives a lump-sum without consent.

Hardship Benefits

The Plan allows for "hardship withdrawals" from participants' pre-tax elective deferral and Roth elective deferral accounts in accordance with the provisions of the Plan document and applicable Treasury regulations. Hardship withdrawals are subject to income tax withholding and, where applicable, early distribution penalties. The minimum withdrawal amount is $500.

Note 2 Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management of the Plan to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. 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. The Plan's trustee determines the Plan's valuation policies based on information provided by the investment advisers and custodians (See Note 4).

Note 2 Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition (Continued)

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 (depreciation) in the fair value of investments includes both realized gains and losses on investments sold and unrealized appreciation (depreciation) in investments held during the year.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related loan origination and maintenance fees are recorded as administrative expenses when incurred.

Delinquent participant loans are treated as deemed distributions in accordance with the terms of the Plan Document and applicable IRC provisions. If a participant ceases making loan repayments and the Plan administrator deems the participant loan to be in default, the outstanding loan balance is reduced and recorded as a benefit payment.

Excess Contributions Refundable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. For the year ended December 31, 2024, the Company determined that refunds of excess contributions of $12,904 were required to be refunded. Corrective distributions were made in March 2025. There were no refunds of excess contributions for the plan year ended December 31, 2025.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants or beneficiaries.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Plan Sponsor. Expenses that are paid by the Plan Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in administrative expenses.

Subsequent Events

Management has evaluated subsequent events and transactions for potential recognition or disclosure through the date of the auditors' report, which is the date the financial statements were available to be issued. See Note 6.

Note 3 Certified Investments

As permitted under ERISA Section 103(a)(3)(C), the information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule (Schedule H, Line 4i – Schedule of Assets (Held at End of Year)), including investments and notes receivable from participants held as of December 31, 2025 and 2024, and net appreciation in fair value of investments, interest and dividend income for the year ended December 31, 2025, has been obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Fidelity, the Plan's trustee, custodian and recordkeeper of the Plan.

Note 4 Fair Value Measurements

U.S. GAAP establishes a framework for measuring fair value and requires disclosures about fair value measurements. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Investments measured at net asset value ("NAV") per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

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 Plan did not hold any Level 2 or Level 3 investments at December 31, 2025 or 2024.

At December 31, 2025 and 2024, the Plan held Level 1 investments and investments measured at NAV as a practical expedient, as 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 as of the measurement date.

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Mutual Funds
Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price.

Note 4 Fair Value Measurements (Continued)

Mutual Funds (Continued)

The mutual funds held by the Plan are deemed to be actively traded and are classified as Level 1 investments.

Money Market Mutual Funds

Money market mutual funds are valued at the closing price reported by the fund, which represents the NAV of shares held on the valuation date.

Common/Collective Trust

Valued at the NAV of units of a bank collective trust. The NAV, as provided by Principal Global Investors Trust Company, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

Were the Plan to initiate a full redemption of the common/collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. This right was not exercised during the Plan year ended December 31, 2025.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value and NAV as of December 31,:

	2025	2024
Mutual Funds - Level 1	$ 33,832,875	$ 32,121,777
Money Market Mutual Funds - Level 1	3,192	1,066
Common/collective trust at NAV	2,060,711	3,042,163
Total	$ 35,896,778	$ 35,165,006

Net Asset Values

The following sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate net asset value per share (or its equivalent) as of December 31,:

Investment Type	Fair Value 12/31/2025	Fair Value 12/31/2024	Unfunded Commitment 12/31/2025	Unfunded Commitment 12/31/2024	Redemption Frequency	Redemption Notice Period
Common/ Collective Trust	$2,060,711	$3,042,163	$ -	$ -	Daily	Daily

Note 4 Fair Value Measurements (Continued)

The common/collective trust's objectives are to protect principal while providing a higher rate of return than shorter maturity investments, such as money market funds or certificates of deposit. To achieve this, the trust invests in instruments which are not expected to experience significant price fluctuations in most economic or interest rate environments. However, there is no assurance that this objective can be achieved.

The common/collective trust seeks to preserve principal while maintaining a competitive rate of return. Participant-directed transactions are permitted daily at the trust's net asset value per unit.

Note 5 Related Party and Party-In-Interest Transactions

Certain Plan investments are managed by Fidelity. Fidelity is the trustee, custodian, and recordkeeper for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for administrative services and notes receivable from participant fees amounted to approximately $54,600 for the year ended December 31, 2025. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

At December 31, 2025, the Plan had an employer contribution receivable from the Plan Sponsor of $71,904.

Certain expenses of the Plan are paid directly by the Plan Sponsor and are therefore not included in the accompanying financial statements.

Notes receivable from participants qualify as party-in-interest transactions.

Effective April 18, 2022, Fidelity provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement ("MSA") between the Plan Sponsor and Fidelity. Fidelity receives revenue from mutual fund service providers for services Fidelity provides to the funds. This revenue is used to offset certain amounts owed to Fidelity for its administrative services to the Plan.

If the revenue received by Fidelity from such mutual fund service providers exceeds the amount owed under the MSA, Fidelity remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. During 2025, excess amounts of $59,469 were remitted to the Plan and are reflected in other income in the accompanying financial statements. The Plan or Plan Sponsor may make a payment to Fidelity for administrative expenses not covered by revenue sharing.

Note 6 Plan Termination and Subsequent Events

Effective January 1, 2026, PKF O'Connor Davies acquired Bowman & Company LLP. On May 29, 2026, the Plan Sponsor's governing body approved the termination of the Plan, effective January 1, 2026. The Plan will not be merged into another plan. All participants are 100% vested in their account balances. No employee deferrals or employer matching contributions were made for 2026.

Participants could request a distribution of their account balance through September 4, 2026. Participants who did not elect a distribution were rolled over to individual retirement accounts. Through October 15, 2026, the Plan distributed $38,257,595 to participants and beneficiaries, including distributions made on September 17, 2026. The Plan's revenue credit account, which had a balance of $5,232.27 at May 27, 2026, will be used to pay Plan expenses. The Plan Sponsor remains responsible for the Plan's termination and the filing of the final Form 5500. The Plan will continue to file Form 5500 until all assets have been distributed, and the Plan expects to file a final Form 5500 for the plan year ending December 31, 2026.

Because the decision to terminate the Plan was made after December 31, 2025, the accompanying financial statements as of and for the year ended December 31, 2025 have been prepared on the going-concern basis of accounting, and the termination has not been reflected in the amounts reported as of and for the year ended December 31, 2025. Effective January 1, 2026, the Plan will prepare its financial statements on the liquidation basis of accounting.

Note 7 Tax Status

The Internal Revenue Service ("IRS") issued an opinion letter dated June 30, 2020 to FMR LLC, the sponsor of the basic plan document, stating that the form of the document is acceptable under the applicable sections of the IRC. The Plan is entitled to rely on the letter. Although the Plan has been amended since the restatement, the Plan administrator and the Plan's ERISA counsel believe that the Plan continues to be operated in compliance with the applicable requirements of the IRC and, therefore, continue to believe that the Plan remains qualified and the related trust is tax-exempt.

U.S. GAAP requires Plan management must evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan is subject to routine audits by the taxing authorities; however, there are currently no audits for any tax periods in progress.

Note 8 Risks and Uncertainties

Participants in the Plan may direct their account balances among various investment options offered by the Plan. Investment securities are subject to a variety of 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 Statements of Net Assets Available for Benefits.

The Plan's exposure to a concentration of credit risk is limited by the diversification of investments across a variety of participant-directed fund elections. Additionally, the investments within each participant-directed fund election are further diversified into varied financial instruments.

At December 31, 2025, one investment option accounted for more than 10% of the Plan's total net assets:

Fidelity 500 Index Fund	$5,467,022	15%

SUPPLEMENTAL SCHEDULE REQUIRED BY ERISA

Bowman & Company LLP 401(k) Savings Plan and Trust
Supplemental Schedule Required by ERISA
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2025

EIN: 21-0658561
Plan Number 002

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
*	Fidelity 500 Index Fund	Mutual Fund - Registered Investment Company	**	$ 5,467,022
	NYLI Winslow Large Cap Growth Class A	Mutual Fund - Registered Investment Company	**	3,180,597
*	Fidelity Freedom 2040 Fund - Class K	Mutual Fund - Registered Investment Company	**	2,651,585
	Artisan Mid Cap Fund Investor Class	Mutual Fund - Registered Investment Company	**	2,187,831
	American Funds New Perspective R4	Mutual Fund - Registered Investment Company	**	1,964,410
*	Fidelity Small Cap Index Fund	Mutual Fund - Registered Investment Company	**	1,941,547
	Columbia Dividend Income Fund Class A	Mutual Fund - Registered Investment Company	**	1,704,560
*	Fidelity Freedom 2050 Fund - Class K	Mutual Fund - Registered Investment Company	**	1,547,545
*	Fidelity Freedom 2060 Fund - Class K	Mutual Fund - Registered Investment Company	**	1,317,169
	MFS Mid Cap Value Fund Class R3	Mutual Fund - Registered Investment Company	**	1,197,035
*	Fidelity International Index Fund	Mutual Fund - Registered Investment Company	**	1,063,966
*	Fidelity Freedom 2030 Fund - Class K	Mutual Fund - Registered Investment Company	**	944,600
*	Fidelity Low-Priced Stock K6 Fund	Mutual Fund - Registered Investment Company	**	859,505
	Thornburg Strategic Income Fund R5	Mutual Fund - Registered Investment Company	**	856,393
*	Fidelity Total Bond Fund	Mutual Fund - Registered Investment Company	**	848,682
	MFS International Diversification Fund Class R3	Mutual Fund - Registered Investment Company	**	810,184
*	Fidelity Freedom 2065 Fund - Class K	Mutual Fund - Registered Investment Company	**	809,596
*	Fidelity Freedom 2045 Fund - Class K	Mutual Fund - Registered Investment Company	**	563,186
	T. Rowe Price Dividend Growth Fund	Mutual Fund - Registered Investment Company	**	532,407
*	Fidelity U.S. Bond Index Fund	Mutual Fund - Registered Investment Company	**	482,981
*	Fidelity Freedom 2025 Fund - Class K	Mutual Fund - Registered Investment Company	**	451,733
*	Fidelity Extended Market Index Fund	Mutual Fund - Registered Investment Company	**	448,210
	BlackRock High Yield Portfolio Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	415,531
*	Fidelity Mid Cap Index Fund	Mutual Fund - Registered Investment Company	**	294,014
*	Fidelity Freedom 2055 Fund - Class K	Mutual Fund - Registered Investment Company	**	254,537
*	Fidelity Freedom Income Fund - Class K	Mutual Fund - Registered Investment Company	**	218,804
	DFA Emerging Markets Core Equity 2 Portfolio Instl Class	Mutual Fund - Registered Investment Company	**	205,955
	American Century Small Cap Value Fund R6	Mutual Fund - Registered Investment Company	**	167,783
*	Fidelity Freedom 2035 Fund - Class K	Mutual Fund - Registered Investment Company	**	123,247
*	Fidelity Strategic Income Fund	Mutual Fund - Registered Investment Company	**	118,008
*	Fidelity Freedom 2020 Fund - Class K	Mutual Fund - Registered Investment Company	**	117,836
	PIMCO Real Return Fund Institutional Class	Mutual Fund - Registered Investment Company	**	72,826
*	Fidelity Freedom 2070 Fund - Class K	Mutual Fund - Registered Investment Company	**	13,590
*	Fidelity Government Money Market Fund	Money Market Mutual Fund - Registered Investment Company	**	3,192
				33,836,067
	Morley Stable Value Fund	Common/Collective Trust	**	2,060,711
*	Notes Receivable from Participants	Notes Receivable from Participants with interest rates ranging from 4.25% to 9.50% and maturity dates ranging from March 2026 to October 2030		146,344
				$ 36,043,122

* Represents Party-In-Interest
** Cost is not provided for Participant-directed investments

Bowman & Company LLP 401(k) Savings Plan and Trust
Financial Statements
December 31, 2025 and 2024

Bowman & Company LLP 401(k) Savings Plan and Trust
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December 31, 2025 and 2024

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WilkinGuttenplan
CPAs & Advisors

Independent Auditors' Report

To the Plan Administrator and Trustee of

Bowman & Company LLP 401(k) Savings Plan and Trust

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

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

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

Management has obtained a certification from a qualified institution as of December 31, 2025 and 2024 and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

1. The amounts and disclosures in the financial statements referred to above, other than those that 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.

2. The information in the financial statements referred to above 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).

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Basis for Opinion

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

Emphasis of Matter, Plan Termination

As discussed in Note 6 to the financial statements, subsequent to December 31, 2025, on May 29, 2026, the Plan Sponsor's governing body approved the termination of the Plan to be effective retroactively to January 1, 2026. Because the decision to terminate was made after December 31, 2025, the accompanying financial statements as of and for the year ended December 31, 2025 have been prepared on the going-concern basis of accounting, and the termination has not been reflected in the amounts reported. Beginning on January 1, 2026, the Plan will prepare its financial statements on the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards, we:

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

2. 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.

3. 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.

4. 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.

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

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

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

In our opinion:

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

2. 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).



East Brunswick, New Jersey

October 15, 2026

Bowman & Company LLP 401(k) Savings Plan and Trust
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments		
Mutual funds at fair value	$ 33,832,875	$ 32,121,776
Common/collective trust at net asset value (Note 4)	2,060,711	3,042,163
Money market mutual funds at fair value	3,192	1,066
Total Investments	35,896,778	35,165,005
Notes Receivable from Participants	146,344	155,825
Contributions Receivable		
Participants	121,274	-
Employer	71,904	-
Total Assets	36,236,300	35,320,830
Liabilities		
Excess contributions refundable	-	12,904
Net Assets Available for Benefits	$ 36,236,300	$ 35,307,926

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

Bowman & Company LLP 401(k) Savings Plan and Trust
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2025

Additions	
Investment income	
Net appreciation in fair value of investments	$ 3,066,669
Interest and dividends	2,345,987
Total Investment Income	5,412,656
Contributions	
Participants	1,255,830
Employer	515,169
Participant rollovers	165,269
Total Contributions	1,936,268
Interest on Notes Receivable from Participants	12,423
Other income	59,469
Total Additions to Net Assets	7,420,816
Deductions from Net Assets	
Benefits paid to participants	6,394,250
Administrative expenses	98,192
Total Deductions from Net Assets	6,492,442
Net Increase in Net Assets Available for Benefits	928,374
Net Assets Available for Benefits - Beginning of Year	35,307,926
Net Assets Available for Benefits - End of Year	$ 36,236,300

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

Note 1 Description of Plan

The following description of the Bowman & Company LLP 401(k) Savings Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a voluntary, participant directed, defined contribution plan under the provisions of Section 401(k) of the Internal Revenue Code ("IRC") and covers all eligible employees of Bowman & Company LLP (the "Company" or "Plan Sponsor"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). All employees of the Company are eligible to participate once hired, as defined, provided they are at least 18 years of age. The Plan excludes employees who are covered by a collective bargaining agreement, leased employees, nonresident aliens with no U.S. income and temporary employees. However, temporary employees who have attained age 21 and have completed 1,000 hours of service during a plan year are eligible for initial participation in the Plan. Effective for plan years beginning after December 31, 2024, the SECURE 2.0 Act of 2022 requires the Plan to allow long-term part-time employees to make elective deferrals. These are employees who have completed at least 500 hours of service in each of two consecutive 12-month periods and have attained age 21. As of December 31, 2025, the Plan document had not been amended to incorporate the long-term part-time employee provisions of the SECURE Act and SECURE 2.0 Act. The Plan Sponsor has operated the Plan in accordance with these provisions since their effective dates and has until December 31, 2026 to adopt the amendments. The Plan's trustees and administrator are responsible for oversight of the Plan including determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

Plan Contributions

Each year, participants may contribute up to 50% of pretax or after tax annual compensation, as defined in the Plan, subject to certain limitations under the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

Participants may make rollover contributions of eligible distributions from other qualified defined benefit or defined contribution plans ("rollovers"). Participants direct the investment of their contributions into various investment options offered by the Plan and may elect to change their deferral percentage at any time, effective with the next payroll period.

The Company contributes to the Plan a matching contribution equal to 100% of the first 3% of base compensation and 50% of the next 2% of compensation deferred that a participant contributes to the Plan (the "safe harbor contribution"). During the year ended December 31, 2025, the Company made a $515,169 safe harbor matching contribution to the Plan. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

Note 1 Description of Plan (Continued)

Participant Accounts

Each participant's account is credited with the participant's own contributions and allocations of the Company's contribution and Plan earnings. The participant's account is also charged with an allocation of administrative expenses. Allocations are based on participant compensation and/or account balances, as defined in the Plan document. The benefit to which a participant is entitled is limited to the value of the participant's vested account.

Vesting

Participants are immediately vested in their contributions and the related earnings thereon. In addition, participants are 100% vested in safe harbor matching contributions and related earnings from the date of hire.

Notes Receivable from Participants

Participants may borrow from their individual accounts in amounts ranging from a minimum of $1,000 up to a maximum equal to the lesser of 50% of their vested account balance or $50,000 (reduced by the highest outstanding loan balance during the preceding 12-month period). Loan terms range from one to five years except for loans used to purchase a primary residence, which may have longer repayment periods as determined reasonable by the Plan Administrator. The Plan allows only two outstanding loans per participant at any given time.

Loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates at the time the loans are originated. At December 31, 2025, interest rates on the outstanding loans ranged from 4.25% - 9.50%. Principal and interest are paid ratably, generally through payroll deductions.

Revenue Sharing Agreement

The Plan is party to a revenue sharing agreement which provides for a revenue account for the Plan to pay for certain administrative expenses from Plan assets. The account is funded by revenue generated by certain Plan investment funds. The agreement provides that excess amounts in the Plan revenue account at the end of each Plan year may be applied towards allowable administrative expenses or allocated at the direction of the Plan's administrator. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA. For the year ended December 31, 2025, revenue received under the agreement totaled approximately $15,800, and Plan expenses paid to Fidelity Management Trust Company, ("Fidelity") from revenue sharing funds totaled approximately $38,700. At December 31, 2025, the remaining balance in the revenue account amounted to approximately $3,200 and will be available to fund future allowable administrative expenses or otherwise allocated as directed by the Plan administrator.

Note 1 Description of Plan (Continued)

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive benefits in the form of (i) a lump-sum amount equal to the value of the participant's vested account balance, (ii) periodic or annual installments, or (iii) partial withdrawals to the extent permitted under the Plan. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum.

Alternatively, participants may elect to have their vested benefits rolled over to another qualified plan, an individual retirement account ("IRA"), or receive a lump-sum cash distribution. If a participant's vested balance is greater than $1,000 but not more than $7,000, the amount will be automatically rolled over to an IRA established for the participant's benefit. If the vested balance is $1,000 or less, the participant receives a lump-sum without consent.

Hardship Benefits

The Plan allows for "hardship withdrawals" from participants' pre-tax elective deferral and Roth elective deferral accounts in accordance with the provisions of the Plan document and applicable Treasury regulations. Hardship withdrawals are subject to income tax withholding and, where applicable, early distribution penalties. The minimum withdrawal amount is $500.

Note 2 Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management of the Plan to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. 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. The Plan's trustee determines the Plan's valuation policies based on information provided by the investment advisers and custodians (See Note 4).

Note 2 Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition (Continued)

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 (depreciation) in the fair value of investments includes both realized gains and losses on investments sold and unrealized appreciation (depreciation) in investments held during the year.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related loan origination and maintenance fees are recorded as administrative expenses when incurred.

Delinquent participant loans are treated as deemed distributions in accordance with the terms of the Plan Document and applicable IRC provisions. If a participant ceases making loan repayments and the Plan administrator deems the participant loan to be in default, the outstanding loan balance is reduced and recorded as a benefit payment.

Excess Contributions Refundable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. For the year ended December 31, 2024, the Company determined that refunds of excess contributions of $12,904 were required to be refunded. Corrective distributions were made in March 2025. There were no refunds of excess contributions for the plan year ended December 31, 2025.

Payment of Benefits

Benefit payments to participants are recorded when paid to participants or beneficiaries.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Plan Sponsor. Expenses that are paid by the Plan Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in administrative expenses.

Subsequent Events

Management has evaluated subsequent events and transactions for potential recognition or disclosure through the date of the auditors' report, which is the date the financial statements were available to be issued. See Note 6.

Note 3 Certified Investments

As permitted under ERISA Section 103(a)(3)(C), the information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule (Schedule H, Line 4i – Schedule of Assets (Held at End of Year)), including investments and notes receivable from participants held as of December 31, 2025 and 2024, and net appreciation in fair value of investments, interest and dividend income for the year ended December 31, 2025, has been obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Fidelity, the Plan's trustee, custodian and recordkeeper of the Plan.

Note 4 Fair Value Measurements

U.S. GAAP establishes a framework for measuring fair value and requires disclosures about fair value measurements. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Investments measured at net asset value ("NAV") per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

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 Plan did not hold any Level 2 or Level 3 investments at December 31, 2025 or 2024.

At December 31, 2025 and 2024, the Plan held Level 1 investments and investments measured at NAV as a practical expedient, as 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 as of the measurement date.

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Mutual Funds
Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price.

Note 4 Fair Value Measurements (Continued)

Mutual Funds (Continued)

The mutual funds held by the Plan are deemed to be actively traded and are classified as Level 1 investments.

Money Market Mutual Funds

Money market mutual funds are valued at the closing price reported by the fund, which represents the NAV of shares held on the valuation date.

Common/Collective Trust

Valued at the NAV of units of a bank collective trust. The NAV, as provided by Principal Global Investors Trust Company, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

Were the Plan to initiate a full redemption of the common/collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. This right was not exercised during the Plan year ended December 31, 2025.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value and NAV as of December 31,:

	2025	2024
Mutual Funds - Level 1	$ 33,832,875	$ 32,121,777
Money Market Mutual Funds - Level 1	3,192	1,066
Common/collective trust at NAV	2,060,711	3,042,163
Total	$ 35,896,778	$ 35,165,006

Net Asset Values

The following sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate net asset value per share (or its equivalent) as of December 31,:

Investment Type	Fair Value 12/31/2025	Fair Value 12/31/2024	Unfunded Commitment 12/31/2025	Unfunded Commitment 12/31/2024	Redemption Frequency	Redemption Notice Period
Common/ Collective Trust	$2,060,711	$3,042,163	$ -	$ -	Daily	Daily

Note 4 Fair Value Measurements (Continued)

The common/collective trust's objectives are to protect principal while providing a higher rate of return than shorter maturity investments, such as money market funds or certificates of deposit. To achieve this, the trust invests in instruments which are not expected to experience significant price fluctuations in most economic or interest rate environments. However, there is no assurance that this objective can be achieved.

The common/collective trust seeks to preserve principal while maintaining a competitive rate of return. Participant-directed transactions are permitted daily at the trust's net asset value per unit.

Note 5 Related Party and Party-In-Interest Transactions

Certain Plan investments are managed by Fidelity. Fidelity is the trustee, custodian, and recordkeeper for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for administrative services and notes receivable from participant fees amounted to approximately $54,600 for the year ended December 31, 2025. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

At December 31, 2025, the Plan had an employer contribution receivable from the Plan Sponsor of $71,904.

Certain expenses of the Plan are paid directly by the Plan Sponsor and are therefore not included in the accompanying financial statements.

Notes receivable from participants qualify as party-in-interest transactions.

Effective April 18, 2022, Fidelity provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement ("MSA") between the Plan Sponsor and Fidelity. Fidelity receives revenue from mutual fund service providers for services Fidelity provides to the funds. This revenue is used to offset certain amounts owed to Fidelity for its administrative services to the Plan.

If the revenue received by Fidelity from such mutual fund service providers exceeds the amount owed under the MSA, Fidelity remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. During 2025, excess amounts of $59,469 were remitted to the Plan and are reflected in other income in the accompanying financial statements. The Plan or Plan Sponsor may make a payment to Fidelity for administrative expenses not covered by revenue sharing.

Note 6 Plan Termination and Subsequent Events

Effective January 1, 2026, PKF O'Connor Davies acquired Bowman & Company LLP. On May 29, 2026, the Plan Sponsor's governing body approved the termination of the Plan, effective January 1, 2026. The Plan will not be merged into another plan. All participants are 100% vested in their account balances. No employee deferrals or employer matching contributions were made for 2026.

Participants could request a distribution of their account balance through September 4, 2026. Participants who did not elect a distribution were rolled over to individual retirement accounts. Through October 15, 2026, the Plan distributed $38,257,595 to participants and beneficiaries, including distributions made on September 17, 2026. The Plan's revenue credit account, which had a balance of $5,232.27 at May 27, 2026, will be used to pay Plan expenses. The Plan Sponsor remains responsible for the Plan's termination and the filing of the final Form 5500. The Plan will continue to file Form 5500 until all assets have been distributed, and the Plan expects to file a final Form 5500 for the plan year ending December 31, 2026.

Because the decision to terminate the Plan was made after December 31, 2025, the accompanying financial statements as of and for the year ended December 31, 2025 have been prepared on the going-concern basis of accounting, and the termination has not been reflected in the amounts reported as of and for the year ended December 31, 2025. Effective January 1, 2026, the Plan will prepare its financial statements on the liquidation basis of accounting.

Note 7 Tax Status

The Internal Revenue Service ("IRS") issued an opinion letter dated June 30, 2020 to FMR LLC, the sponsor of the basic plan document, stating that the form of the document is acceptable under the applicable sections of the IRC. The Plan is entitled to rely on the letter. Although the Plan has been amended since the restatement, the Plan administrator and the Plan's ERISA counsel believe that the Plan continues to be operated in compliance with the applicable requirements of the IRC and, therefore, continue to believe that the Plan remains qualified and the related trust is tax-exempt.

U.S. GAAP requires Plan management must evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan is subject to routine audits by the taxing authorities; however, there are currently no audits for any tax periods in progress.

Note 8 Risks and Uncertainties

Participants in the Plan may direct their account balances among various investment options offered by the Plan. Investment securities are subject to a variety of 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 Statements of Net Assets Available for Benefits.

The Plan's exposure to a concentration of credit risk is limited by the diversification of investments across a variety of participant-directed fund elections. Additionally, the investments within each participant-directed fund election are further diversified into varied financial instruments.

At December 31, 2025, one investment option accounted for more than 10% of the Plan's total net assets:

Fidelity 500 Index Fund	$5,467,022	15%

SUPPLEMENTAL SCHEDULE REQUIRED BY ERISA

Bowman & Company LLP 401(k) Savings Plan and Trust
Supplemental Schedule Required by ERISA
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2025

EIN: 21-0658561
Plan Number 002

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
*	Fidelity 500 Index Fund	Mutual Fund - Registered Investment Company	**	$ 5,467,022
	NYLI Winslow Large Cap Growth Class A	Mutual Fund - Registered Investment Company	**	3,180,597
*	Fidelity Freedom 2040 Fund - Class K	Mutual Fund - Registered Investment Company	**	2,651,585
	Artisan Mid Cap Fund Investor Class	Mutual Fund - Registered Investment Company	**	2,187,831
	American Funds New Perspective R4	Mutual Fund - Registered Investment Company	**	1,964,410
*	Fidelity Small Cap Index Fund	Mutual Fund - Registered Investment Company	**	1,941,547
	Columbia Dividend Income Fund Class A	Mutual Fund - Registered Investment Company	**	1,704,560
*	Fidelity Freedom 2050 Fund - Class K	Mutual Fund - Registered Investment Company	**	1,547,545
*	Fidelity Freedom 2060 Fund - Class K	Mutual Fund - Registered Investment Company	**	1,317,169
	MFS Mid Cap Value Fund Class R3	Mutual Fund - Registered Investment Company	**	1,197,035
*	Fidelity International Index Fund	Mutual Fund - Registered Investment Company	**	1,063,966
*	Fidelity Freedom 2030 Fund - Class K	Mutual Fund - Registered Investment Company	**	944,600
*	Fidelity Low-Priced Stock K6 Fund	Mutual Fund - Registered Investment Company	**	859,505
	Thornburg Strategic Income Fund R5	Mutual Fund - Registered Investment Company	**	856,393
*	Fidelity Total Bond Fund	Mutual Fund - Registered Investment Company	**	848,682
	MFS International Diversification Fund Class R3	Mutual Fund - Registered Investment Company	**	810,184
*	Fidelity Freedom 2065 Fund - Class K	Mutual Fund - Registered Investment Company	**	809,596
*	Fidelity Freedom 2045 Fund - Class K	Mutual Fund - Registered Investment Company	**	563,186
	T. Rowe Price Dividend Growth Fund	Mutual Fund - Registered Investment Company	**	532,407
*	Fidelity U.S. Bond Index Fund	Mutual Fund - Registered Investment Company	**	482,981
*	Fidelity Freedom 2025 Fund - Class K	Mutual Fund - Registered Investment Company	**	451,733
*	Fidelity Extended Market Index Fund	Mutual Fund - Registered Investment Company	**	448,210
	BlackRock High Yield Portfolio Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	415,531
*	Fidelity Mid Cap Index Fund	Mutual Fund - Registered Investment Company	**	294,014
*	Fidelity Freedom 2055 Fund - Class K	Mutual Fund - Registered Investment Company	**	254,537
*	Fidelity Freedom Income Fund - Class K	Mutual Fund - Registered Investment Company	**	218,804
	DFA Emerging Markets Core Equity 2 Portfolio Instl Class	Mutual Fund - Registered Investment Company	**	205,955
	American Century Small Cap Value Fund R6	Mutual Fund - Registered Investment Company	**	167,783
*	Fidelity Freedom 2035 Fund - Class K	Mutual Fund - Registered Investment Company	**	123,247
*	Fidelity Strategic Income Fund	Mutual Fund - Registered Investment Company	**	118,008
*	Fidelity Freedom 2020 Fund - Class K	Mutual Fund - Registered Investment Company	**	117,836
	PIMCO Real Return Fund Institutional Class	Mutual Fund - Registered Investment Company	**	72,826
*	Fidelity Freedom 2070 Fund - Class K	Mutual Fund - Registered Investment Company	**	13,590
*	Fidelity Government Money Market Fund	Money Market Mutual Fund - Registered Investment Company	**	3,192
				33,836,067
	Morley Stable Value Fund	Common/Collective Trust	**	2,060,711
*	Notes Receivable from Participants	Notes Receivable from Participants with interest rates ranging from 4.25% to 9.50% and maturity dates ranging from March 2026 to October 2030		146,344
				$ 36,043,122

* Represents Party-In-Interest
** Cost is not provided for Participant-directed investments