FORM 2

ANNUAL REPORT FORM

Registered public accounting firms must provide their annual report and any amendments thereto to the PCAOB by completing and submitting this Form according to the instructions to Form 2.

It is important to refer to the instructions when completing each item of the Form. The Firm is responsible for completing each item according to those instructions, and should not merely rely on the Firm's own interpretation of the item descriptions appearing in this Form.

Terms that appear in italics have specific defined meanings that the Firm must apply in completing this Form. The definitions are found in PCAOB Rule 1001.

PART I - IDENTITY OF THE FIRM AND CONTACT PERSONS

In Part I, the Firm should provide information that is current as of the date of the certification in Part X.

ITEM 1.1 - NAME OF THE FIRM

a. Firm legal name

CBIZ CPAs P.C.

b. Other names used in *audit reports*	
c. Former legal names	

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office	Mailing address ☑ Same as physical address
Country: United States	Country:
Street address 1: 730 3rd Ave 11th Fl	Street address 1:
Street address 2:	Street address 2:
City: New York City	City:
State/Province: New York	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 10017	Zip/Postal code:

b. Telephone number of the Firm's headquarters office (incl. country and area codes)

2124855500

Facsimile number of the Firm's headquarters office (incl. country and area codes)

2124855501

Website address of the Firm

www.cbiz.com

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 1.3 - PRIMARY CONTACT WITH THE *BOARD*	
Name	
Family Name (last name) Clark	Given name (first name) Adam
Business title Chief Quality Officer	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 730 3rd Avenue, 11th Floor	Street address 1
Street address 2	Street address 2
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10017	Zip/Postal code
Business telephone number (incl. country and area codes) 6314144260	
Business facsimile number (incl. country and area codes) 6314144001	
Business e-mail address Adam.Clark@cbiz.com	

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART II - GENERAL INFORMATION CONCERNING THIS REPORT

ITEM 2.1 - REPORTING PERIOD

State the reporting period covered by this report.

Note: The reporting period, which the Firm should enter in Item 2.1, is the period beginning on April 1 of the year before the year in which the annual report is required to be filed and ending March 31 of the year in which the annual report is required to be filed. That is the period referred to where this Form refers to the "reporting period." Note, however, the special instruction at the beginning of Part VIII concerning the first annual report filed by certain firms.

Start of reporting period (mm/dd/yyyy)	End of reporting period (mm/dd/yyyy)
4/1/2025	3/31/2026

ITEM 2.2 - AMENDMENTS

If this is an amendment to a report previously filed with the *Board* -

a. Indicate, by checking the box corresponding to this item, that this is an amendment. ☐

b. Identify the specific Part or Item numbers of this Form (other than this Item 2.2) as to which the Firm's response has changed from that provided in the most recent Form 2 or amended Form 2 filed by the Firm with respect to the reporting period.

- ☐ Part I, Identity of the Firm and Contact Persons
- Part III, General Information Concerning the Firm
  - ☐ Item 3.1, The Firm's Practice Related to the Registration Requirement
  - Item 3.2, Fees Billed to *Issuer Audit* Clients
    - ☐ Item 3.2.a.1, *Audit Services*
    - ☐ Item 3.2.a.2, *Other Accounting Services*
    - ☐ Item 3.2.a.3, *Tax Services*
    - ☐ Item 3.2.a.4, *Non-audit Services*
    - ☐ Item 3.2.b, Calculation Method
    - ☐ Item 3.2.c, Estimated Percentages
  - ☐ Item 3.3, *Foreign Registered Public Accounting Firm*'s Designation of U.S. Agent
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part IV, *Audit* Clients and *Audit Reports*
- ☐ Part V, Offices and Affiliations
- Part VI, Personnel
  - Item 6.1, Number of Firm Personnel
    - ☐ Item 6.1.a, Total Number of *Accountants*
    - ☐ Item 6.1.b, Total Number of CPA's
    - ☐ Item 6.1.c, Total Number of Personnel
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- Part VII, Certain Relationships
  - Item 7.1, Individuals with Certain Disciplinary or Other Histories
    - ☐ Item 7.1.a, Relationship Exists
    - ☐ Item 7.1.b, Individuals
  - Item 7.2, Entities with Certain Disciplinary or Other Histories
    - ☐ Item 7.2.a, Relationship Exists
    - ☐ Item 7.2.b, Entities
  - Item 7.3, Certain Arrangements to Receive Consulting or Other Professional Services
    - ☐ Item 7.3.a, Arrangement Exists
    - ☐ Item 7.3.b, Entities
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part VIII, Acquisition of Another *Public Accounting Firm* or Substantial Portions of Another *Public Accounting Firm's Personnel*
- ☐ *Part IX, Affirmation of Consent*
- ☐ *Part X, Certification of Firm*

  If you check this box, use the text field below to describe the error or omission in Part X as previously filed and to supply the information as it should have been provided in the previous submission. Use Part X of this amended form only to certify the amended form, not to supply corrections to the previous form.

- Part XI, Exhibits
  - ☐ Exhibit 3.2, Description of Methodology Used to Estimate Components of Calculation in Item 3.2 and Reason for Using Estimates
  - ☐ Exhibit 99.1, Request for Confidential Treatment

☐ Exhibit 99.3, Materials Required by Rule 2207(c)(2)-(4)

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART III - GENERAL INFORMATION CONCERNING THE FIRM

ITEM 3.1 - THE FIRM'S PRACTICE RELATED TO THE REGISTRATION REQUIREMENT

a. Indicate whether the Firm issued any *audit report* with respect to an *issuer* during the reporting period. (●) Yes ( ) No

b. In the event of an affirmative response to Item 3.1.a, indicate whether the *issuers* with respect to which the Firm issued *audit reports* during the reporting period were limited to employee benefit plans that file reports with the *Commission* on Form 11-K. ( ) Yes (☑) No

c. In the event of a negative response to Item 3.1.a, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to an *issuer* during the reporting period. ( ) Yes ( ) No

d. Indicate whether the Firm issued any *audit report* with respect to any *broker* or *dealer* during the reporting period. (☑) Yes ( ) No

e. In the event of a negative response to Item 3.1.d, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to a *broker* or *dealer* during the reporting period. ( ) Yes ( ) No

ITEM 3.2 - FEES BILLED TO *ISSUER AUDIT* CLIENTS

The option to request confidential treatment for information provided in Item 3.2 is available only to *foreign registered public accounting firms*.

a. Of the total fees billed by the Firm to all clients for services that were rendered in the reporting period, state the percentage (which may be rounded, but no less specifically than to the nearest five percent) attributable to fees billed to *issuer audit* clients for–

1. *Audit services* CA CR	2. *Other accounting services* CA CR
10	0
3. *Tax services* CA CR	4. *Non-audit services* CA CR
0	0

b. Indicate, by checking the appropriate box, which of the following two methods the Firm used to calculate the percentages reported in Item 3.2.a – CA CR

( ) 1. The Firm used as a denominator the total fees billed to all clients for services rendered during the reporting period and used as numerators (for each of the four categories) total fees billed to *issuer audit* clients for the relevant services rendered during the reporting period.

(●) 2. The Firm used as a denominator the total fees billed to all clients in the Firm's fiscal year that ended during the reporting period and used as numerators (for each of the four categories) total *issuer audit* client fees as determined by reference to the fee amounts disclosed to the *Commission* by those clients for each client's fiscal year that ended during the reporting period (including, for clients who have not made the required *Commission* filings, the fee amounts required to be disclosed).

c. If the Firm has used a reasonable method to estimate the components of the calculations described in Item 3.2.b, rather than using the specific data, check this box and attach Exhibit 3.2 briefly describing the reasons for doing so and the methodology used in making those estimates. CA CR ( )

Note: In responding to Item 3.2, careful attention should be paid to the definitions of the italicized terms, which are found in *Board Rules* 1001(i)(iii) (*issuer*), 1001(a)(v) (*audit*), 1001(a)(vii) (*audit services*), 1001(o)(i) (*other accounting services*), 1001(t)(i) (*tax services*), and 1001(n)(ii) (*non-audit services*). The definitions of the four categories of services correspond to the *Commission*'s descriptions of the services for which an *issuer* must disclose fees paid to its auditor. Compare the descriptions of services in Item 9(e) of *Commission* Schedule 14A (17 C.F.R. § 240.14a-101) under the headings "Audit Fees," "Audit-Related Fees," "Tax Fees," and "All Other Fees" with, respectively, the *Board*'s definitions of *Audit Services*, *Other Accounting Services, Tax Services*, and *Non-Audit Services*.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 3.3 - *FOREIGN REGISTERED PUBLIC ACCOUNTING FIRM*'S DESIGNATION OF U.S. AGENT

a. If the Firm is a *foreign registered public accounting firm* that has designated to the *Commission* or *Board* an agent in the United States upon whom the *Commission* or the *Board* may serve any request to the Firm under Section 106 of the *Act* or any process, pleading, or other papers in any action against the Firm to enforce Section 106 of the *Act,* check here and enter the name and address of the designated agent. ☐

1. Agent Name	
2. Agent Address	
2a. Street Address 1	2d. State
2b. Street Address 2	2e. Zip Code
2c. City	

b. If the Firm is a *foreign registered public accounting firm* and did not check the box for Item 3.3.a, indicate by checking "yes" or "no" whether the Firm has, since July 21, 2010, (1) performed material services upon which another *registered public accounting firm* relied in the conduct of an audit or interim review, (2) issued an audit report, (3) performed audit work, or (4) performed interim reviews. ☐ Yes ☐ No

Note: If the Firm checks "yes" for Item 3.3.b, the Firm must immediately provide to the *Commission* or the *Board* the designation required by Section 106(d)(2) of the *Act*.

Note: If the Firm checks "no" for Item 3.3.b, and the Firm later performs any of the activities identified in Section 106(d)(2) of the Act, the Firm must immediately provide to the *Commission* or the *Board* the designation required by Section 106(d)(2) of the *Act*.

Note: If the Firm has previously designated an agent for service to the *Commission* or *Board* , the Firm must immediately communicate any change in the name or address of the agent to the *Commission* or *Board* .

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part III, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 3.1.c	☐ 3.1.e	☐ 3.2.a.1	☐ 3.2.a.2	☐ 3.2.a.3
☐ 3.2.a.4	☐ 3.2.b	☐ 3.2.c	☐ 3.3.a	☐ 3.3.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART IV - *AUDIT* CLIENTS AND *AUDIT REPORTS*

ITEM 4.1 - *AUDIT REPORTS* ISSUED BY THE FIRM FOR *ISSUERS*

a. Provide the following information concerning each *issuer* for which the Firm issued any *audit report*(s) during the reporting period -

1. *Issuer* name
Evergy, Inc. 401(k) Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0001711269 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/20/2025

1. *Issuer* name
National Bank Holdings Corporation Employee Stock Purchase Plan

2. *Issuer* CIK (Central Index Key) number, if any
0001475841 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/28/2025

1. *Issuer* name
RAI 401K Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0001303523 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/25/2025

1. *Issuer* name
Southwest Airlines Co. Retirement Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000092380 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/25/2025

1. *Issuer* name
First Horizon Corporation Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000036966 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/27/2025

1. *Issuer* name
ORI 401(k) Savings and Profit Sharing Plan

2. *Issuer* CIK (Central Index Key) number, if any

0000074260 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/27/2025

1. *Issuer* name

The Toro Company Retirement Plan

2. *Issuer* CIK (Central Index Key) number, if any

0000737758 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/27/2025

1. *Issuer* name

Timber Road Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2059729 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/14/2025

1. *Issuer* name

YD Bio Limited

2. *Issuer* CIK (Central Index Key) number, if any

2011674 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/30/2025

1. *Issuer* name

New Providence Acquisition Corp. III

2. *Issuer* CIK (Central Index Key) number, if any

2048948 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/1/2025

3/31/2026

1. *Issuer* name

Cartesian Growth Corporation III

2. *Issuer* CIK (Central Index Key) number, if any

2049662 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/9/2025

3/20/2026

1. *Issuer* name

INFINT Acquisition Corporation 2

2. *Issuer* CIK (Central Index Key) number, if any

2069378 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/20/2025

1. *Issuer* name

Sono-Tek Corporation

2. *Issuer* CIK (Central Index Key) number, if any

806172 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/28/2025

1. *Issuer* name

Armada Acquisition Corp. II

2. *Issuer* CIK (Central Index Key) number, if any

2044009 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/2/2025

1. *Issuer* name

Pelican Acquisition Corporation

2. *Issuer* CIK (Central Index Key) number, if any

2037431 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/3/2025

3/19/2026

1. *Issuer* name

Nathans Famous, Inc

2. *Issuer* CIK (Central Index Key) number, if any

69733 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/10/2025

1. *Issuer* name

IEH Corporation

2. *Issuer* CIK (Central Index Key) number, if any

50292 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/12/2025

1. *Issuer* name

Indigo Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2063816 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/15/2025

3/25/2026

1. *Issuer* name

Capstone Green Energy Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1009759 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/26/2025

1. *Issuer* name

Jerash Holdings (US), Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1696558 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/25/2025

1. *Issuer* name

Indigo Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2063816 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/9/2025

1. *Issuer* name

NMP Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2054876 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/9/2025

3/20/2026

1. *Issuer* name

Quantumsphere Acquisition Corporation

2. *Issuer* CIK (Central Index Key) number, if any

2070900 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/30/2025

8/13/2025

1. *Issuer* name

Caedryn Acquisition Corporation I

2. *Issuer* CIK (Central Index Key) number, if any

2072033 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/25/2025

1. *Issuer* name

Portage Biotech Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1095435 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/25/2025

1. *Issuer* name

Universal Safety Products, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

102109 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/28/2025

1. *Issuer* name

TECHPRECISION CORP

2. *Issuer* CIK (Central Index Key) number, if any

1328792 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/30/2025

1. *Issuer* name

International Battery Metals Ltd.

2. *Issuer* CIK (Central Index Key) number, if any

1786318 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/30/2025

1. *Issuer* name

Applied Digital Corporation

2. *Issuer* CIK (Central Index Key) number, if any

1144879 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/30/2025

1. *Issuer* name

CytoDyn Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1175680 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/25/2025

1. *Issuer* name

AEI CapForce II Investment Corp

2. *Issuer* CIK (Central Index Key) number, if any

1875655 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

8/7/2025

1. *Issuer* name

Pharmacyte Biotech, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1157075 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

8/8/2025

1. *Issuer* name

McKinley Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2067592 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

8/29/2025

2/27/2026		
5/8/2025		

1. *Issuer* name

Hyperliquid Strategies Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2078856 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

8/1/2025		

1. *Issuer* name

Range Capital Acquisition Corp. II

2. *Issuer* CIK (Central Index Key) number, if any

2078653 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/30/2025		
10/14/2025		
3/24/2026		

1. *Issuer* name

Daedalus Special Acquisition Co.

2. *Issuer* CIK (Central Index Key) number, if any

2082149 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/10/2025		
12/16/2025		
3/27/2026		

1. *Issuer* name

Crown PropTech Acquisitions

2. *Issuer* CIK (Central Index Key) number, if any

1827899 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/11/2025		
12/2/2025		
3/31/2026		

1. *Issuer* name

INMED Pharmaceuticals Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1728328 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/22/2025

1. *Issuer* name

Integrated BioPharma, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1016504 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/23/2025

1. *Issuer* name

AEI Capforce II Investment Corp.

2. *Issuer* CIK (Central Index Key) number, if any

1875655 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/25/2025

1. *Issuer* name

Damon Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2000640 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/29/2025

1. *Issuer* name

Escalon Medical Corp.

2. *Issuer* CIK (Central Index Key) number, if any

862668 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/29/2025

1. *Issuer* name

DiamiR Biosciences Corp.

2. *Issuer* CIK (Central Index Key) number, if any

1621459 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/6/2025

1. *Issuer* name

Critical Metals Corp

2. *Issuer* CIK (Central Index Key) number, if any

1951089 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/3/2025		

1. *Issuer* name

Foxx Development Holdings Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2013807 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/14/2025		

1. *Issuer* name

Armada Acquisition Corp. III

2. *Issuer* CIK (Central Index Key) number, if any

2092897 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/22/2025		
2/25/2026		
3/20/2026		

1. *Issuer* name

Space Asset Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any

2091222 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/24/2025		
2/4/2026		
3/27/2026		

1. *Issuer* name

ACE Green Recycling, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2065462 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/24/2025		

1. *Issuer* name

Breeze Acquisition Corp. II

2. *Issuer* CIK (Central Index Key) number, if any

2095443 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

11/14/2025

2/20/2026

1. *Issuer* name

Mesa Air Group Inc.

2. *Issuer* CIK (Central Index Key) number, if any

810332 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

11/20/2025

1. *Issuer* name

HENNESSY ADVISORS INC

2. *Issuer* CIK (Central Index Key) number, if any

1145255 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

12/3/2025

1. *Issuer* name

Armada Acquisition Corp. II

2. *Issuer* CIK (Central Index Key) number, if any

2044009 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

12/4/2025

1. *Issuer* name

Forward Industries, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

38264 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

12/11/2025

1. *Issuer* name

Daedalus Special Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2082149 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/10/2025

1. *Issuer* name

Starton Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1743192 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

8/8/2025

1. *Issuer* name

FLANIGAN'S ENTERPRISES, INC

2. *Issuer* CIK (Central Index Key) number, if any

12040 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

12/19/2025

1. *Issuer* name

BNB Plus Corp. (formerly Applied DNA Sciences Inc.)

2. *Issuer* CIK (Central Index Key) number, if any

744452 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

12/19/2025

1. *Issuer* name

Spartacus Acquisition Corp. II

2. *Issuer* CIK (Central Index Key) number, if any

2097364 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

12/23/2025

12/23/2025

2/19/2026

3/27/2026

1. *Issuer* name

CSP Inc.

2. *Issuer* CIK (Central Index Key) number, if any

356037 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

12/16/2025

1. *Issuer* name

Deep Isolation, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1918080 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/18/2025

1. *Issuer* name

Coffee Holding Co., Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1007019 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

1/28/2026

1. *Issuer* name

MOZAYYX Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2097376 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

11/19/2025

2/20/2026

3/4/2026

1. *Issuer* name

Swarmer, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2092574 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/2/2026

2/2/2026

1. *Issuer* name

Kensington Capital Acquisition Corp. VI

2. *Issuer* CIK (Central Index Key) number, if any

2102713 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/5/2026

3/13/2026

1. *Issuer* name

Fortress Value Acquisition Corp. V

2. *Issuer* CIK (Central Index Key) number, if any

1850733 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/10/2026

3/5/2026

1. *Issuer* name

Viking Therapeutics, Inc

2. *Issuer* CIK (Central Index Key) number, if any

1607678 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/11/2026

1. *Issuer* name

Pyrophyte Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

1848756 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/18/2026

1. *Issuer* name

Inseego Corp.

2. *Issuer* CIK (Central Index Key) number, if any

1022652 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/19/2026

1. *Issuer* name

Breeze Holdings Acquisition Corp. II

2. *Issuer* CIK (Central Index Key) number, if any

2095443 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/20/2026

1. *Issuer* name

Atomera Incorporated

2. *Issuer* CIK (Central Index Key) number, if any

1420520 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/24/2026

1. *Issuer* name

Delcath Systems, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

872912 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/26/2026

1. *Issuer* name

Pulmatrix, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1574235 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/26/2026

1. *Issuer* name

Natural Health Trends

2. *Issuer* CIK (Central Index Key) number, if any

912061 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/20/2026

1. *Issuer* name

CorMedix, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1410098 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/5/2026

1. *Issuer* name

Roman DBDR Acquisition Corp. II

2. *Issuer* CIK (Central Index Key) number, if any

2032528 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/4/2026

1. *Issuer* name

ACORN ENERGY, INC.

2. *Issuer* CIK (Central Index Key) number, if any

880984 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/5/2026

1. *Issuer* name
ASURE SOFTWARE, INC.

2. *Issuer* CIK (Central Index Key) number, if any
884144 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/26/2026

1. *Issuer* name
Cipher Digital, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1819989 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/24/2026

1. *Issuer* name
Soleno Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1484565 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/25/2026

1. *Issuer* name
NewLake Capital Partners, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1854964 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/5/2026

1. *Issuer* name
Inspired Entertainment, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1615063 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/10/2026

1. *Issuer* name
Trailblazer Merger Corporation I

2. *Issuer* CIK (Central Index Key) number, if any
1934945 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/9/2026

1. *Issuer* name

ACP Holdings Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2111542 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/6/2026

1. *Issuer* name

Adial Pharmaceuticals, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1513525 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/5/2026

1. *Issuer* name

Skye Bioscience, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1516551 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/10/2026

1. *Issuer* name

West Enclave Merger Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2104260 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

1/16/2026

1. *Issuer* name

Establishment Labs Holdings Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1688757 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/27/2026

1. *Issuer* name

Horizon Kinetics Holding Corporation

2. *Issuer* CIK (Central Index Key) number, if any

88000 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/12/2026

1. *Issuer* name

HeartBeam, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1779372 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/12/2026

1. *Issuer* name

SNDL Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1766600 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/11/2026

1. *Issuer* name

SURO CAPITAL CORP.

2. *Issuer* CIK (Central Index Key) number, if any

1509470 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/11/2026

1. *Issuer* name

KINGSTONE COMPANIES, INC.

2. *Issuer* CIK (Central Index Key) number, if any

33992 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/16/2026

1. *Issuer* name

AmperCap Acquisition Company

2. *Issuer* CIK (Central Index Key) number, if any

2101393 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

1/21/2026

1. *Issuer* name

TransAct Technologies Incorporated

2. *Issuer* CIK (Central Index Key) number, if any

1017303 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/12/2026

1. *Issuer* name

Plus Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1095981 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/12/2026

1. *Issuer* name

CONSOLIDATED WATER CO LTD

2. *Issuer* CIK (Central Index Key) number, if any

928340 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/16/2026

1. *Issuer* name

ACME UNITED CORP

2. *Issuer* CIK (Central Index Key) number, if any

2098 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/11/2026

1. *Issuer* name

Longeveron Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1721484 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/17/2026

1. *Issuer* name

Xenetic Biosciences, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1534525 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/12/2026

1. *Issuer* name

Quartzsea Acquisition Corporation

2. *Issuer* CIK (Central Index Key) number, if any

2047455 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/16/2026

b. If the Firm identified any *issuer*s in response to Item 4.1.a., indicate, by checking the box corresponding to the appropriate range set out below, the total number of Firm personnel who exercised the authority to sign the Firm's name to an *audit report,* for an *issuer*, during the reporting period. If the Firm checks the box indicating that the number is in the range of 1-9, provide the exact number.

- ○ 1-9 Exact Number:
- ○ 10-25
- ○ 26-50
- ◉ 51-100
- ○ 101-200
- ○ More than 200

Note: In responding to Item 4.1(a), careful attention should be paid to the definition of *issuer*. The Firm should not, for example, overlook the fact that investment companies may be *issuers*, or that employee benefit plans that file reports on *Commission* Form 11-K are *issuers*.

Note: In responding to Item 4.1, do not list any *issuer* more than once. For each *issuer,* provide in Item 4.1.a.3 the *audit report* dates (as described in AU 530, Dating of the Independent Auditor's Report) of all such *audit reports* for that *issuer*, including each date of any dual-dated *audit report*.

Note: In responding to Item 4.1.a.3, it is not necessary to provide the date of any consent to an *issuer*'s use of an *audit report* previously issued for that *issuer*, except that, if such consents constitute the only instances of the Firm issuing *audit reports* for a particular *issuer* during the reporting period, the Firm should include that *issuer* in Item 4.1 and include the dates of such consents and indicate whether the dates provided correspond to the issuance of a consent to the use of a previously-issued *audit report* in Item 4.1.a.3.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.2 - *ISSUER AUDIT REPORTS* WITH RESPECT TO WHICH THE FIRM *PLAYED A SUBSTANTIAL ROLE* DURING THE REPORTING PERIOD

a. If no *issuers* are identified in response to Item 4.1.a, but the Firm *played a substantial role in the preparation or furnishing of an audit report* for an *issuer* that was issued during the reporting period, provide the following information concerning each *issuer* with respect to which the Firm did so -

Note: If the Firm identifies any *issuer* in response to Item 4.1, the Firm need not respond to Item 4.2.

Note: In responding to Item 4.2, do not list any *issuer* more than once.

1. *Issuer* name

2. *Issuer* CIK (Central Index Key) number, if any

☐ Check here, if none

3. Name of the *registered public accounting firm* that issued the *audit report*(s)

4. The end date(s) of the fiscal period(s) covered by the financial statements that were the subject of the *audit report*(s)

5. *Substantial role played* by the Firm with respect to the *audit report*(s)

If other is selected, please enter *substantial role played* below -

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.3 - *AUDIT REPORTS* ISSUED BY THE FIRM FOR *BROKERS* OR *DEALERS*

a. Provide the following information concerning each *audit report* issued for a *broker* or *dealer* during the reporting period –

1. *Broker*'s or *Dealer*'s name
Voleon Securities Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
332480

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0002034108 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/6/2026

1. *Broker*'s or *Dealer*'s name
Accord Capital Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
166498

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001565138 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
4/11/2025

1. *Broker*'s or *Dealer*'s name
Arete Wealth Management, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
44856

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001056689 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/20/2026

1. *Broker*'s or *Dealer*'s name
Berthel Fisher & Company Financial Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
13609

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000717799 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/12/2026

1. *Broker*'s or *Dealer*'s name
Candlewood Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
126042

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001222416 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/17/2026

1. *Broker*'s or *Dealer*'s name
Chatham Financial Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
118818

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146341 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
CreativeOne, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
152974

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001482579 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/25/2026

1. *Broker*'s or *Dealer*'s name
Gradient Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
127701

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001249567 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Integrity Alliance, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
139627

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001352260 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Integrity Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
285198

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001683672 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Investment Placement Group

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
14458

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000731171 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/19/2026

1. *Broker*'s or *Dealer*'s name
KA Associates, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
32029

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000900895 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/17/2025

1. *Broker*'s or *Dealer*'s name
Packerland Brokerage Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
37031

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000929029 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/16/2026

1. *Broker*'s or *Dealer*'s name
RenCap Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
37821

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000936475 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/16/2026

1. *Broker*'s or *Dealer*'s name
Securities Management and Research, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
759

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000088436 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/12/2026

1. *Broker*'s or *Dealer*'s name
Third500, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
115542

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146091 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/1/2025

1. *Broker*'s or *Dealer*'s name
Siguler Guff Global Markets Llc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
159534

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001533880 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name

Coventry Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

150462

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

0001464021 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

1/21/2026

1. *Broker*'s or *Dealer*'s name

Belzberg Capital LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

321600

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

0001934988 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

4/24/2025

1. *Broker*'s or *Dealer*'s name

Academy Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

17433

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

0000784028 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

2/27/2026

1. *Broker*'s or *Dealer*'s name

Van Lanschot Kempen (U.S.A.) Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

38760

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

0000946633 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

3/2/2026

1. *Broker*'s or *Dealer*'s name

UOB Kay Hian (US), Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

127314

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

0001235887 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

3/30/2026

1. *Broker*'s or *Dealer*'s name

Haitong International Securities (USA) Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

132201

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

0001295232 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

4/11/2025

1. *Broker*'s or *Dealer*'s name
Compass Point Research & Trading, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
126258

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001223585 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/27/2026

1. *Broker*'s or *Dealer*'s name
Meridian Investments, Inc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
13225

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000715948 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/25/2026

1. *Broker*'s or *Dealer*'s name
WJ Lynch Investor Services, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
140762

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001362552 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/2/2026

1. *Broker*'s or *Dealer*'s name
WFS, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
116778

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146175 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/10/2026

1. *Broker*'s or *Dealer*'s name
Dominari Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
18975

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000808098 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/5/2026

1. *Broker*'s or *Dealer*'s name
EarlyBirdCapital, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
28629

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

0000875307 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/27/2026

1. *Broker*'s or *Dealer*'s name
CICC US Securities, Inc. and Subsidiary

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
143221

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001388695 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/31/2026

1. *Broker*'s or *Dealer*'s name
FNC Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
165646

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001559005 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
11/26/2025

b. If the Firm identified any *brokers* or *dealers* in response to Item 4.3.a., indicate, by checking the box corresponding to the appropriate range set out below, the total number of Firm personnel who exercised the authority to sign the Firm's name to an *audit report*, for a *broker* or *dealer*, during the reporting period. If the Firm checks the box indicating that the number is in the range of 1-9, provide the exact number.

- (•) 1-9 — Exact Number: 9
- ( ) 10-25
- ( ) 26-50
- ( ) 51-100
- ( ) 101-200
- ( ) More than 200

Note: For each *audit report* provide in Item 4.3.a.3 the *audit report* dates (as described in AU 530, Dating of the Independent Auditor's Report) including each date of any dual-dated *audit report*.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.4 - *BROKER* OR *DEALER AUDIT REPORTS* WITH RESPECT TO WHICH THE FIRM *PLAYED A SUBSTANTIAL ROLE* DURING THE REPORTING PERIOD

a. If no *brokers* or *dealers* are identified in response to Item 4.3.a, but the Firm *played a substantial role in the preparation or furnishing of an audit report* for a *broker* or *dealer* that was issued during the reporting period, provide the following information concerning each *broker* or *dealer* with respect to which the Firm did so –

Note: If the Firm identifies any *broker* or *dealer* in response to Item 4.3, the Firm need not respond to Item 4.4.

Note: In responding to Item 4.4, do not list any *broker* or *dealer* more than once.

1. *Broker*'s or *Dealer*'s name

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

0

3. *Broker*'s or *Dealer*'s CIK number, if any

0 ☐ Check here, if none

4. Name of the *registered public accounting firm* that issued the *audit report*(s)

5. The end date(s) of the fiscal period(s) covered by the financial statements that were subject of the *audit report*(s)

6. Substantial role played by the Firm with respect to the *audit report*(s)

Other (Provide description in field 4b)

If other is selected, please enter substantial role played below -

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part IV, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 4.2.a.1 ☐ 4.2.a.2 ☐ 4.2.a.3 ☐ 4.2.a.4 ☐ 4.2.a.5

☐ 4.4.a.1 ☐ 4.4.a.2 ☐ 4.4.a.3 ☐ 4.4.a.4 ☐ 4.4.a.5

☐ 4.4.a.6

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART V - OFFICES AND AFFILIATIONS

In Part V, the Firm should provide information that is current as of the last day of the reporting period.

ITEM 5.1 - FIRM'S OFFICES

List the physical address and, if different, the mailing address, of each of the Firm's offices.

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 730 3rd Avenue	Street address 1 730 3rd Avenue
Street address 2 11th Floor	Street address 2 11th Floor
City New York	City New York
State/Province New York	State/Province New York
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10017	Zip/Postal code 10017

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 4722 North 24th Street	Street address 1 4722 North 24th Street
Street address 2 Suite 300	Street address 2 Suite 300
City Phoenix	City Phoenix
State/Province Arizona	State/Province Arizona
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85016	Zip/Postal code 85016

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 5060 California Avenue	Street address 1 5060 California Avenue
Street address 2 Suite 800	Street address 2 Suite 800
City Bakersfield	City Bakersfield
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 93309	Zip/Postal code 93309

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 600 Anton Boulevard	Street address 1 600 Anton Boulevard
Street address 2 Suite 1600	Street address 2 Suite 1600
City Costa Mesa	City Costa Mesa
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92626	Zip/Postal code 92626

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 10474 Santa Monica Blvd.	Street address 1 10474 Santa Monica Blvd.
Street address 2 Suite. 200	Street address 2 Suite. 200
City Los Angeles	City Los Angeles
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90025	Zip/Postal code 90025

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 777 South Figueroa Street	Street address 1 777 South Figueroa Street
Street address 2 29th Floor	Street address 2 29th Floor
City Los Angeles	City Los Angeles
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
90017	90017

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 13500 Evening Creek Drive	Street address 1 13500 Evening Creek Drive
Street address 2 North Suite 450	Street address 2 North Suite 450
City San Diego	City San Diego
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92128	Zip/Postal code 92128

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1 Montgomery Street	Street address 1 1 Montgomery Street
Street address 2 Suite 1700	Street address 2 Suite 1700
City San Francisco	City San Francisco
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94104	Zip/Postal code 94104

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 111 West Saint John Street	Street address 1 111 West Saint John Street
Street address 2 Suite 515	Street address 2 Suite 515
City San Jose	City San Jose
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

95113	95113

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1700 S. El Camino Real	Street address 1 1700 S. El Camino Real
Street address 2 Suite 500	Street address 2 Suite 500
City San Mateo	City San Mateo
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94402	Zip/Postal code 94402

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 100 Pringle Avenue	Street address 1 100 Pringle Avenue
Street address 2 Suite 415	Street address 2 Suite 415
City Walnut Creek	City Walnut Creek
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94596	Zip/Postal code 94596

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 30870 Russell Ranch Rd.	Street address 1 30870 Russell Ranch Rd.
Street address 2 #380	Street address 2 #380
City Westlake Village	City Westlake Village
State/Province California	State/Province California
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91362	Zip/Postal code 91362

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 90 S Cascade Avenue	Street address 1 90 S Cascade Avenue
Street address 2 #200	Street address 2 #200
City Colorado Springs	City Colorado Springs
State/Province Colorado	State/Province Colorado
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80903	Zip/Postal code 80903

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 4600 S Ulster Street	Street address 1 4600 S Ulster Street
Street address 2 Suite 900	Street address 2 Suite 900
City Denver	City Denver
State/Province Colorado	State/Province Colorado
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80237	Zip/Postal code 80237

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 35 Mason Street	Street address 1 35 Mason Street
Street address 2 Suite 1D	Street address 2 Suite 1D
City Greenwich	City Greenwich
State/Province Connecticut	State/Province Connecticut
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06830	Zip/Postal code 06830

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 City Place I, 185 Asylum St.	Street address 1 City Place I, 185 Asylum St.
Street address 2 25th Floor	Street address 2 25th Floor
City Hartford	City Hartford
State/Province Connecticut	State/Province Connecticut
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06103	Zip/Postal code 06103

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 555 Long Wharf Drive	Street address 1 555 Long Wharf Drive
Street address 2 8th Floor	Street address 2 8th Floor
City New Haven	City New Haven
State/Province Connecticut	State/Province Connecticut
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06511	Zip/Postal code 06511

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1899 L Street, NW	Street address 1 1899 L Street, NW
Street address 2 Suite 850	Street address 2 Suite 850
City Washington	City Washington
State/Province District of Columbia	State/Province District of Columbia
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20036	Zip/Postal code 20036

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	United States
Street address 1	Street address 1
2255 Glades Road	2255 Glades Road
Street address 2	Street address 2
Suite #321A	Suite #321A
City	City
Boca Raton	Boca Raton
State/Province	State/Province
Florida	Florida
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
33431	33431

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
201 East Las Olas Boulevard	201 East Las Olas Boulevard
Street address 2	Street address 2
21st Floor	21st Floor
City	City
Fort Lauderdale	Fort Lauderdale
State/Province	State/Province
Florida	Florida
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
33301	33301

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
3300 PGA Boulevard	3300 PGA Boulevard
Street address 2	Street address 2
Suite 100	Suite 100
City	City
Palm Beach Gardens	Palm Beach Gardens
State/Province	State/Province
Florida	Florida
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
33410	33410

Office physical address	Office mailing address ☑ Same as physical address
Country	Country

United States	United States
Street address 1 201 E. Kennedy Blvd.	Street address 1 201 E. Kennedy Blvd.
Street address 2 Suite 1500	Street address 2 Suite 1500
City Tampa	City Tampa
State/Province Florida	State/Province Florida
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33602	Zip/Postal code 33602

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 140 Fountain Parkway North	Street address 1 140 Fountain Parkway North
Street address 2 Suite 410	Street address 2 Suite 410
City St. Petersburg	City St. Petersburg
State/Province Florida	State/Province Florida
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33716	Zip/Postal code 33716

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 3625 Cumberland Blvd. SE	Street address 1 3625 Cumberland Blvd. SE
Street address 2 Suite 1100	Street address 2 Suite 1100
City Atlanta	City Atlanta
State/Province Georgia	State/Province Georgia
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30339	Zip/Postal code 30339

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States

Street address 1	Street address 1
225 West Wacker Drive	225 West Wacker Drive
Street address 2	Street address 2
Suite 2500	Suite 2500
City	City
Chicago	Chicago
State/Province	State/Province
Illinois	Illinois
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
60606	60606

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
500 W. Monroe Street	500 W. Monroe Street
Street address 2	Street address 2
Suite 200	Suite 200
City	City
Chicago	Chicago
State/Province	State/Province
Illinois	Illinois
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
60661	60661

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
9 Parkway North	9 Parkway North
Street address 2	Street address 2
Suite 200	Suite 200
City	City
Deerfield	Deerfield
State/Province	State/Province
Illinois	Illinois
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
60015	60015

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1

7030 Pointe Inverness Way	7030 Pointe Inverness Way
Street address 2 Suite 120	Street address 2 Suite 120
City Fort Wayne	City Fort Wayne
State/Province Indiana	State/Province Indiana
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46804	Zip/Postal code 46804

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 3925 River Crossing Parkway	Street address 1 3925 River Crossing Parkway
Street address 2 Suite 100	Street address 2 Suite 100
City Indianapolis	City Indianapolis
State/Province Indiana	State/Province Indiana
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46240	Zip/Postal code 46240

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 409 W. Kieffer Road	Street address 1 409 W. Kieffer Road
Street address 2	Street address 2
City Michigan City	City Michigan City
State/Province Indiana	State/Province Indiana
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46360	Zip/Postal code 46360

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 200 Middle Street	Street address 1 200 Middle Street

Street address 2 Suite 401	Street address 2 Suite 401
City Portland	City Portland
State/Province Maine	State/Province Maine
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 04101	Zip/Postal code 04101

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1 Research Ct.	Street address 1 1 Research Ct.
Street address 2 Suite 400	Street address 2 Suite 400
City Rockville	City Rockville
State/Province Maryland	State/Province Maryland
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20850	Zip/Postal code 20850

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 53 State Street	Street address 1 53 State Street
Street address 2 17th Floor	Street address 2 17th Floor
City Boston	City Boston
State/Province Massachusetts	State/Province Massachusetts
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02109	Zip/Postal code 02109

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 101 Munson Street	Street address 1 101 Munson Street
Street address 2	Street address 2

Suite 120	Suite 120
City Greenfield	City Greenfield
State/Province Massachusetts	State/Province Massachusetts
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 01301	Zip/Postal code 01301

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 22260 Haggerty Road	Street address 1 22260 Haggerty Road
Street address 2 Suite 110	Street address 2 Suite 110
City Northville	City Northville
State/Province Michigan	State/Province Michigan
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48167	Zip/Postal code 48167

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 345 Diversion Street	Street address 1 345 Diversion Street
Street address 2	Street address 2
City Rochester	City Rochester
State/Province Michigan	State/Province Michigan
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48307	Zip/Postal code 48307

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1000 Campbell Mithun Tower	Street address 1 1000 Campbell Mithun Tower
Street address 2 222 South 9th Street	Street address 2 222 South 9th Street

City	City
Minneapolis	Minneapolis
State/Province	State/Province
Minnesota	Minnesota
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
55402	55402

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
700 West 47th Street	700 West 47th Street
Street address 2	Street address 2
Suite 1100	Suite 1100
City	City
Kansas City	Kansas City
State/Province	State/Province
Missouri	Missouri
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
64112	64112

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
14567 N. Outer Forty Road	14567 N. Outer Forty Road
Street address 2	Street address 2
Suite 300	Suite 300
City	City
Chesterfield	Chesterfield
State/Province	State/Province
Missouri	Missouri
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
63017	63017

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
9 Executive Park Drive	9 Executive Park Drive
Street address 2	Street address 2
Suite 100	Suite 100
City	City

Merrimack	Merrimack
State/Province New Hampshire	State/Province New Hampshire
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 03054	Zip/Postal code 03054

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 601 Route 73 North	Street address 1 601 Route 73 North
Street address 2 Suite 400	Street address 2 Suite 400
City Marlton	City Marlton
State/Province New Jersey	State/Province New Jersey
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08053	Zip/Postal code 08053

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 340 Mt. Kemble Avenue	Street address 1 340 Mt. Kemble Avenue
Street address 2 Suite 210N	Street address 2 Suite 210N
City Morristown	City Morristown
State/Province New Jersey	State/Province New Jersey
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07960	Zip/Postal code 07960

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 Park 80 West, Plaza One, 250 Pehle Avenue	Street address 1 Park 80 West, Plaza One, 250 Pehle Avenue
Street address 2 Suite 601	Street address 2 Suite 601
City Saddle Brook	City Saddle Brook

State/Province	State/Province
New Jersey	New Jersey
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
07663	07663

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
One Hovchild Road, 4000 Rt. 66	One Hovchild Road, 4000 Rt. 66
Street address 2	Street address 2
Suite 323	Suite 323
City	City
Tinton Falls	Tinton Falls
State/Province	State/Province
New Jersey	New Jersey
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
07753	07753

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
68 South Service Road	68 South Service Road
Street address 2	Street address 2
Suite 300	Suite 300
City	City
Melville	Melville
State/Province	State/Province
New York	New York
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
11747	11747

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
685 Third Avenue	685 Third Avenue
Street address 2	Street address 2
City	City
New York	New York
State/Province	State/Province

New York	New York
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10017	Zip/Postal code 10017

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 4 Manhattanville Road	Street address 1 4 Manhattanville Road
Street address 2 Suite 402	Street address 2 Suite 402
City Purchase	City Purchase
State/Province New York	State/Province New York
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10577	Zip/Postal code 10577

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 552 E. Main Street	Street address 1 552 E. Main Street
Street address 2	Street address 2
City Riverhead	City Riverhead
State/Province New York	State/Province New York
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11901	Zip/Postal code 11901

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 5959 Rockside Woods Blvd., N.	Street address 1 5959 Rockside Woods Blvd., N.
Street address 2 Suite 600	Street address 2 Suite 600
City Cleveland	City Cleveland
State/Province Ohio	State/Province Ohio

Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44131	Zip/Postal code 44131

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 Fifth Third Center Building, 600 Superior Ave.	Street address 1 Fifth Third Center Building, 600 Superior Ave.
Street address 2 Suite 800	Street address 2 Suite 800
City Cleveland	City Cleveland
State/Province Ohio	State/Province Ohio
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44114	Zip/Postal code 44114

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 3320 West Market Street	Street address 1 3320 West Market Street
Street address 2 Suite 300	Street address 2 Suite 300
City Fairlawn	City Fairlawn
State/Province Ohio	State/Province Ohio
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44333	Zip/Postal code 44333

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 6685 Beta Drive	Street address 1 6685 Beta Drive
Street address 2	Street address 2
City Mayfield Village	City Mayfield Village
State/Province Ohio	State/Province Ohio
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 44143	Zip/Postal code 44143

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1601 Market Street	Street address 1 1601 Market Street
Street address 2 4th Floor	Street address 2 4th Floor
City Philadelphia	City Philadelphia
State/Province Pennsylvania	State/Province Pennsylvania
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103	Zip/Postal code 19103

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1001 Conshohocken State Rd.	Street address 1 1001 Conshohocken State Rd.
Street address 2 Suite 2-600	Street address 2 Suite 2-600
City West Conshohocken	City West Conshohocken
State/Province Pennsylvania	State/Province Pennsylvania
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19428	Zip/Postal code 19428

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 One Citizens Plaza	Street address 1 One Citizens Plaza
Street address 2 9th Floor	Street address 2 9th Floor
City Providence	City Providence
State/Province Rhode Island	State/Province Rhode Island
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
02903	02903

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 100 Westminster St.	Street address 1 100 Westminster St.
Street address 2 Suite 500	Street address 2 Suite 500
City Providence	City Providence
State/Province Rhode Island	State/Province Rhode Island
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02903	Zip/Postal code 02903

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 5100 Poplar Avenue	Street address 1 5100 Poplar Avenue
Street address 2 30th Floor	Street address 2 30th Floor
City Memphis	City Memphis
State/Province Tennessee	State/Province Tennessee
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 38137	Zip/Postal code 38137

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 1221 Broadway	Street address 1 1221 Broadway
Street address 2 Suite 1925	Street address 2 Suite 1925
City Nashville	City Nashville
State/Province Tennessee	State/Province Tennessee
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

37203	37203

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 6002 Rogerdale Road	Street address 1 6002 Rogerdale Road
Street address 2 Suite 300	Street address 2 Suite 300
City Houston	City Houston
State/Province Texas	State/Province Texas
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77072	Zip/Postal code 77072

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 19 East 200 South	Street address 1 19 East 200 South
Street address 2 Suite 1000	Street address 2 Suite 1000
City Salt Lake City	City Salt Lake City
State/Province Utah	State/Province Utah
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84111	Zip/Postal code 84111

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country United States
Street address 1 11100 NE 8th Street	Street address 1 11100 NE 8th Street
Street address 2 Suite 400	Street address 2 Suite 400
City Bellevue	City Bellevue
State/Province Washington	State/Province Washington
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98004	Zip/Postal code 98004

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 5.2 - *AUDIT*-RELATED MEMBERSHIPS, AFFILIATIONS, OR SIMILAR ARRANGEMENTS

a. State whether the Firm has any:

1. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that licenses or authorizes *audit* procedures or manuals or related materials, or the use of a name in connection with the provision of *audit services* or accounting services	(•) Yes ( ) No
2. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that markets or sells *audit services* or through which joint *audits* are conducted	(•) Yes ( ) No
3. Arrangement, whether by contract or otherwise, with another entity through or from which the Firm employs or leases personnel to perform *audit services*	(•) Yes ( ) No

b. If the Firm provides any affirmative response in Item 5.2.a, identify the entity with which the Firm has each such relationship -

Entity name
CBIZ CPAs Cayman

Entity Address

Country	State/Province
Cayman Islands	
Street address 1	**Non-U.S. State/Province**
67 Fort Street	Grand Cayman
Street address 2	**Zip/Postal code**
2nd Floor	KYI-1109
City	
Grand Cayman	

Provide a brief description of the relationship the Firm has with this entity

In 2002 Marcum LLP (then Marcum & Kliegman LLP) aligned with Young & Young CPA in the Cayman Islands to form Marcum (Cayman). The purpose of this alliance is to operate in accordance with the requirements promulgated by the Cayman Islands Monetary Authority whereby all auditors of Cayman Islands Exempted Mutual Funds must have a local presence in the Cayman Islands. This allowed us to be able to audit Investment partnerships that are domiciled in the Cayman Islands. In 2025, Marcum (Cayman)'s name was changed to CBIZ CPAs Cayman. CBIZ CPAs Cayman services only nonpublic entities.

Entity name
CBIZ RBK (Ireland) Limited

Entity Address

Country	State/Province
Ireland	
Street address 1	**Non-U.S. State/Province**
Termini 3 Arkle Road, Sandyford	Dublin
Street address 2	**Zip/Postal code**
	D18 C9C5
City	
Dublin	

Provide a brief description of the relationship the Firm has with this entity

In 2016, Marcum LLP and Russell Brennan Keane, Chartered Accountants in Ireland, formed a joint venture called Marcum RBK (Ireland) Limited. The purpose of this joint venture is to conduct audit work in Ireland in accordance with the requirements promulgated by the Chartered Accountants Regulatory Board (CARB), whereby auditors of Irish domiciled funds must have a local presence in Ireland. In 2025, Marcum RBK (Ireland) Limited's name was changed to CBIZ RBK (Ireland) Limited. CBIZ RBK (Ireland) Limited services only nonpublic entities.

Entity name
D&V Philippines Outsourcing Inc.

Entity Address

Country	State/Province
Philippines	
Street address 1	Non-U.S. State/Province
23rd Floor Tower 2	Makati City
Street address 2	Zip/Postal code
6766 Ayala cor. Paseo de Ro	
City	
Makati City	

Provide a brief description of the relationship the Firm has with this entity

D&V has an agreement with CBIZ Inc., and CBIZ Inc. in turn provides personnel to CBIZ CPAs through the CBIZ CPAs P.C. ASA with CBIZ Inc. D&V has trained auditors on staff but is not a registered public accounting firm and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework.

Entity name
Pierian Global Services LLC

Entity Address

Country	State/Province
United States	Virginia
Street address 1	Non-U.S. State/Province
5651, Lonesome Dove CL	
Street address 2	Zip/Postal code
	20124
City	
Clifton	

Provide a brief description of the relationship the Firm has with this entity

Pierian has an agreement with CBIZ Inc., and CBIZ Inc. in turn provides employees of Pierian to assist CBIZ CPAs P.C. with audit work through the CBIZ CPAs P.C. ASA with CBIZ, Inc. Pierian has trained auditors on staff, but is not a registered public accounting firm and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework

Entity name
Makosi Audit and Tax Services LLC

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
244 Fifth Ave, Suite 1293	
Street address 2	Zip/Postal code
	10001
City	
New York	

Provide a brief description of the relationship the Firm has with this entity

Makosi Audit and Tax Services LLC (Makosi) has an agreement with CBIZ Inc., and CBIZ Inc. in turn provides employees of Makosi to assist CBIZ CPAs P.C. with audit work through the CBIZ CPAs P.C. ASA with CBIZ, Inc. Makosi has trained auditors on staff, but is not a registered public accounting firm and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework

Entity name

Valueonshore Advisory Service Private Limited

Entity Address

Country	State/Province
India	
Street address 1	Non-U.S. State/Province
2nd Floor, 228 to 237, A Block, Enkay Centre	Haryana
Street address 2	Zip/Postal code
Vanijya Nikunj Commercial Complex, Udyog Vihar	122016
City	
Gurgaon	

Provide a brief description of the relationship the Firm has with this entity

Valueonshore has an agreement with CBIZ Inc., and CBIZ Inc. in turn provides employees of Valueonshore to assist CBIZ CPAs P.C. with audit work through the CBIZ CPAs P.C. ASA with CBIZ, Inc. Valueonshore has trained auditors on staff, but is not a registered public accounting firm and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework

Entity name

CBIZ, Inc.

Entity Address

Country	State/Province
United States	Ohio
Street address 1	Non-U.S. State/Province
5959 Rockside Woods Blvd. N.	
Street address 2	Zip/Postal code

Suite 600	44131
City Independence	

Provide a brief description of the relationship the Firm has with this entity

CBIZ CPAs P.C. is associated with CBIZ, Inc (CBIZ) through an administrative services agreement ("ASA"). CBIZ CPAs practices public accounting through an alternative practice structure, as defined in American Institute of Certified Public Accountants (AICPA) ET section 1.220.020, under which CBIZ provides CBIZ CPAs with certain personnel. CBIZ CPAs and CBIZ are independent legal entities, but they work closely together to provide attest services to clients.

Note: Item 5.2.b does not require information concerning every other entity that is part of the network, arrangement, alliance, partnership or association, but only information concerning the network, arrangement, alliance, partnership, or association itself, or the principal entity through which it operates.

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part V, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 5.1 ☐ 5.2.a.1 ☐ 5.2.a.2 ☐ 5.2.a.3 ☐ 5.2.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VI - PERSONNEL

In Part VI, the Firm should provide information that is current as of the last day of the reporting period.

ITEM 6.1 - NUMBER OF FIRM PERSONNEL

Provide the following numerical totals -

		CA	CR
a. Total number of the Firm's *accountants*	1740	☐	☐
b. Total number of the Firm's certified public accountants (include in this number all *accountants* employed by the Firm with comparable licenses from non-U.S. jurisdictions)	844	☐	☐
c. Total number of the Firm's personnel	1840	☐	☐

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VI, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 6.1.a ☐ 6.1.b ☐ 6.1.c

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VII - CERTAIN RELATIONSHIPS

ITEM 7.1 - INDIVIDUALS WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.1 of Form 3, and only if the Firm has not previously identified the individual and the sanction or *Commission* order on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm has any employee, partner, shareholder, principal, member, or owner who was the subject of a *Board* disciplinary sanction or a *Commission* order under Rule 102(e) of the *Commission's* Rules of Practice, entered within the five years preceding the end of the reporting period and without that sanction or order having been vacated on review or appeal, and who provided at least ten hours of *audit services* for any *issuer*, *broker*, or *dealer* during the reporting period.

( ) Yes
(•) No

CA ☐ CR ☐

b. If the Firm provides an affirmative response to Item 7.1.a, provide the following information for each such individual -

1. Family name (last name)

Given name (first name)

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

( ) *Board* ( ) *Commission*

CA ☐ CR ☐

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 7.2 - ENTITIES WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.2 of Form 3, and only if the Firm has not previously reported the information on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm was owned or partly owned by an entity that was the subject of (a) a *Board* disciplinary sanction entered within the five years preceding the end of the reporting period, which has not been vacated on review or appeal, suspending or revoking that entity's registration or disapproving that entity's application for registration, or (b) a *Commission* order under Rule 102(e) of the *Commission*'s Rules of Practice entered within the five years preceding the end of the reporting period, which has not been vacated on appeal, suspending or denying the privilege of appearing or practicing before the *Commission*.

○ Yes
◉ No

CA CR ☐ ☐

b. If the Firm provides an affirmative response to 7.2.a, provide the following information for each such entity -

1. Name of entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA CR ☐ ☐

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 7.3 - CERTAIN ARRANGEMENTS TO RECEIVE CONSULTING OR OTHER PROFESSIONAL SERVICES

a. Other than a relationship required to be reported in Item 5.3 of Form 3, state whether the Firm received, or entered into a contractual or other arrangement to receive, from any individual or entity meeting the criteria described in Items 7.1.a. or 7.2.a, consulting or other professional services related to the Firm's *audit* practice or related to services the Firm provides to *issuer, broker*, or *dealer audit* clients.

○ Yes
◉ No

CA CR ☐ ☐

b. If the Firm provides an affirmative response to 7.3.a, provide the following information for each such individual or entity -

1. Name of individual or entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. Description of the services provided or to be provided to the Firm by the individual or entity

5. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA CR ☐ ☐

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VII, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 7.1.a ☐ 7.1.b ☐ 7.2.a ☐ 7.2.b

☐ 7.3.a ☐ 7.3.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VIII - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM'S* PERSONNEL

If the Firm became registered on or after December 31, 2009, the first annual report that the Firm files must provide this information for the period running from the date used by the Firm for purposes of General Instruction 9 of Form 1 (regardless of whether that date was before or after the beginning of the reporting period) through March 31 of the year in which the annual report is required to be filed.

ITEM 8.1 - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM*'S PERSONNEL

a. Did the Firm acquire another *public accounting firm*?

- ○ Yes
- ◉ No

b. If the Firm provides an affirmative response to Item 8.1.a, provide the name(s) of the *public accounting firm*(s) that the Firm acquired.

Name of acquired *public accounting firm*

c. Did the Firm, without acquiring another *public accounting firm*, take on as employees, partners, shareholders, principals, members, or owners 75% or more of the persons who, as of the beginning of the reporting period, were the partners, shareholders, principals, members, or owners of another *public accounting firm*?

- ○ Yes
- ◉ No

d. If the Firm provides an affirmative response to Item 8.1.c, provide the following information for each such *public accounting firm* -

Name of the other *public accounting firm*

0

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm

0

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VIII, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 8.1.a ☐ 8.1.b ☐ 8.1.c ☐ 8.1.d

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART IX - AFFIRMATION OF CONSENT

ITEM 9.1 - AFFIRMATION OF UNDERSTANDING OF, AND COMPLIANCE WITH, CONSENT REQUIREMENTS

Whether or not the Firm, in applying for registration with the *Board*, provided the signed statement required by Item 8.1 of Form 1, affirm, by checking the boxes, that -

a. The Firm has consented to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002; ☑

b. The Firm has secured from each of its *associated person*s, and agrees to enforce as a condition of each such person's continued employment by or other association with the Firm, a consent indicating that the *associated person* consents to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority under the Sarbanes-Oxley Act of 2002, and that the *associated person* understands and agrees that such consent is a condition of his or her continued employment by or other association with the Firm; and ☑

c. The Firm understands and agrees that cooperation and compliance, as described in Item 9.1.a, and the securing and enforcing of consents from its *associated persons* as described in Item 9.1.b, is a condition to the continuing effectiveness of the registration of the Firm with the *Board*. ☑

Note 1: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *registered public accounting firm*.

Note 2: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *foreign public accounting firm* in circumstances where that *associated person* asserts that non-U.S. law prohibits it from providing the consent, so long as the Firm possesses in its files documents relating to the *associated person's* assertion about non-U.S. law that would be sufficient to satisfy the requirements of subparagraphs (2) through (4) of Rule 2207(c) if that *associated person* were a *registered public accounting firm* filing a Form 2 and withholding this affirmation. This exception to the affirmation in Item 9.1.b does not relieve the Firm of its obligation to enforce cooperation and compliance with *Board* demands by any such *associated person* as a condition of continued association with the Firm.

Note 3: If the Firm is a *foreign registered public accounting firm*, the affirmations in Item 9.1 that relate to *associated persons* shall be understood to encompass every *accountant* who is a proprietor, partner, principal, shareholder, officer, or *audit* manager of the Firm and who provided at least ten hours of *audit services* for any *issuer* during the reporting period.

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part IX, has withheld an affirmation on the ground that the Firm cannot provide the affirmation without violating non-U.S. law, the Firm must identify here all items - and only those items - as to which the Firm has actually declined to provide the affirmation.

☐ 9.1.a ☐ 9.1.b ☐ 9.1.c

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART X - CERTIFICATION OF THE FIRM

ITEM 10.1 SIGNATURE OF PARTNER OR AUTHORIZED OFFICER

This Form must be signed on behalf of the Firm by an authorized partner or officer of the Firm including, in accordance with Rule 2204, both a signature that appears in typed form within the electronic submission and a corresponding manual signature retained by the Firm.

I, the undersigned, certify that -

a. I am a partner or an officer of the Firm and I am authorized to sign this Form on behalf of the Firm;

b. I have reviewed this Form;

c. based on my knowledge, the Firm has filed a special report on Form 3 with respect to each event that occurred during the reporting period and for which a special report on Form 3 is required under the *Board*'s *rules*;

d. based on the signer's knowledge, this Form does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading; and

e. either-

(●) 1. based on the signer's knowledge, the Firm has not failed to include in this Form any information or affirmation that is required by the instructions to this Form, or

( ) 2. based on the signer's knowledge-
(A) the Firm is a *foreign registered public accounting firm* and has not failed to include in this form any information or affirmation that is required by the instructions to this Form except for information or affirmations that the Firm asserts it cannot provide to the *Board* on this Form 2 without violating non-U.S. law;
(B) with respect to any such withheld information or affirmation, the Firm has satisfied the requirements of PCAOB Rule 2207(b) and has in its possession the materials required by PCAOB Rule 2207(c); and
(C) the Firm has indicated, in accordance with the instructions to this Form, each item of this Form with respect to which the Firm has withheld any required information or affirmation.

Typed signature (to be submitted electronically):	Adam Given name (first name)	Clark Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/25/2026	
Business Title:	Chief Quality Officer	
Capacity in which signed:	Partner ( ) Officer (●)	

Business mailing address

Country United States	State/Province New York
Street address 1 730 3rd Avenue, 11th Floor	Non-U.S. State/Province
Street address 2	Zip/Postal code 10017
City New York	

Business telephone number (incl. country and area codes)

6314144260

Business facsimile number (incl. country and area codes)

6314144001

Business e-mail address

Adam.Clark@cbiz.com

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART XI - EXHIBITS

EXHIBIT 3.2 - DESCRIPTION OF METHODOLOGY USED TO ESTIMATE COMPONENTS OF CALCULATION IN ITEM 3.2 AND REASONS FOR USING ESTIMATES

If the Firm has indicated in Item 3.2.c that it used a reasonable method to estimate the components of the calculations described in Item 3.2.b, rather than using specific data, the Firm must include as Exhibit 3.2 an exhibit that briefly describes the reasons for doing so and the methodology used in making those estimates.

CA ☐ CR ☐

EXHIBIT 99.1 - REQUEST FOR CONFIDENTIAL TREATMENT

If the Firm has identified, in accordance with the instructions to this Form, any information for which the Firm requests confidential treatment, the Firm must include as Exhibit 99.1 an exhibit that includes the representations and information required by Rule 2300(c)(2).

Unless the Firm requests otherwise by checking the box below, any such Exhibit 99.1 will be afforded confidential treatment without the need for a request for confidential treatment.

Check here to indicate if you do not want confidential treatment for Exhibit 99.1 ☑

EXHIBIT 99.3 - MATERIALS REQUIRED BY RULE 2207(c)(2)-(4)

If the Firm is responding to a request pursuant to Rule 2207(d) for any of the materials described in Rule 2207(c)(2)-(4), submit the requested materials as Exhibit 99.3 to an amended Form 2.

CA ☐ CR ☐

If the Firm seeks confidential treatment for any such materials submitted, check the CR box in this section and also provide Exhibit 99.1 in accordance with the instructions.