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

Citrin Cooperman & Company, LLP

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: 50 Rockefeller Plaza	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: 10020	Zip/Postal code:

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

212-697-1000

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

212-202-5107

Website address of the Firm

www.citrincooperman.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) Duckwitz	Given name (first name) David
Business title Partner in Charge of Quality	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 50 Rockefeller Plaza	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 10020	Zip/Postal code
Business telephone number (incl. country and area codes) 516-349-2161	
Business facsimile number (incl. country and area codes) 212-202-5107	
Business e-mail address dduckwitz@citrincooperman.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 [x] 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.	[x] 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–

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

Papaya Growth Opportunity Corp. I

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

0001894057 ☐ 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

Stone Ridge Trust VIII

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

0001939052 ☐ 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

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: 2
- ( ) 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
AFW Associates LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
289429

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001712661 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/25/2026

1. *Broker*'s or *Dealer*'s name
APW Capital, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
43814

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001044638 ☐ 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
Ardea Partners LP

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
283558

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001671202 ☐ 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
Baader Helvea Inc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
132007

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001292864 ☐ 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
Baillie Gifford Funds Services, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
171147

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001604870 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
5/22/2025

1. *Broker*'s or *Dealer*'s name
BC Partners Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
300947

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001769515 ☐ 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
BCG Securities, Inc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
70

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000009319 ☐ 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
Beech Hill Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
24771

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000852094 ☐ 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
Brevan Howard US LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
150662

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001465622 ☐ 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
Cambridge International Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
40451

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001008570 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/26/2026

1. *Broker*'s or *Dealer*'s name
Carbon Reduction Capital, LLC (d/b/a CRC-IB)

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
158736

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001526646 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
4/28/2025

1. *Broker*'s or *Dealer*'s name
CastleOak Securities, L.P.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
125334

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001217257 ☐ 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
CGS International Securities USA, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
141892

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001375107 ☐ 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
Covington Associates LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
127437

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001239393 ☐ 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
Danske Markets Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
113404

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001142175 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/24/2026

1. *Broker*'s or *Dealer*'s name
David Lerner Associates, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
5397

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000058798 ☐ 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
DeMatteo Research LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
43741

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001043830 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/26/2026

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

Dinosaur Financial Group, LLC

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

104446

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

0001125062 ☐ Check here, if none

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

4/29/2025 3/31/2026

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

Disruptive Securities LLC

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

299155

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

0001757347 ☐ Check here, if none

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

1/20/2026

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

DNB MARKETS, INC.

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

127605

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

0001245233 ☐ 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

Doo Financial US, Inc.

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

24409

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

0000853720 ☐ 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

Drexel Hamilton, LLC

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

143570

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

0001393115 ☐ 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

Empirical Research Partners LLC

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

123520

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

0001196077 ☐ 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
EquityZen Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
281820

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001655327 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/26/2026

1. *Broker*'s or *Dealer*'s name
First Brokers Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
27369

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000867810 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
G.research, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
7353

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000201918 ☐ 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
Glaucon Capital Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
103770

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001102674 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/26/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
285223

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001683784 ☐ 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
Grafine Capital Parnters, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
302046

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

0001788192 ☐ 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
Grove Point Investments, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
1763

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000737767 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Hartfield, Titus, Donnelly, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
7117

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000045926 ☐ 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
Horace Mann Investors, Inc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
11643

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000062011 ☐ 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
iM Global US Distributors, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
299892

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001761259 ☐ 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
JB DRAX HONORE' INC.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
322118

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001458859 ☐ 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
M.D. Sass Securities LLC

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

139760

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001353228 ☐ 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
Magen Financial LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
305174

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001786341 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
4/29/2025

1. *Broker*'s or *Dealer*'s name
Maxim Group LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
120708

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001172614 ☐ 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
NPM Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
168469

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001580825 ☐ 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
Octaura Securities TradingCo LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
321877

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001931036 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/19/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
132654

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001300496 ☐ 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

Robotti Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
13251

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000714223 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/26/2026

1. *Broker*'s or *Dealer*'s name
RW Smith & Associates, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
16605

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000771491 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
7/24/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
47275

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001085538 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
302112

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001795833 ☐ 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
Skyworks Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
128985

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001266404 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/12/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
285784

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001688231 ☐ 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

Titan Global Technologies LLC

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

312379

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

0001840294 ☐ Check here, if none

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

3/31/2026 4/14/2025

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

Tocqueville Securities L.P.

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

26001

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

0000859899 ☐ 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

Visions Analysis LLC

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

286678

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

0001695954 ☐ Check here, if none

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

2/18/2026

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

WallachBeth Capital, LLC

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

147853

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

0001439492 ☐ 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

Watermill Institutional Trading, LLC

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

150892

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

0001467398 ☐ 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

Western International Securities, Inc.

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

39262

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

0001000152 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/20/2025

1. *Broker*'s or *Dealer*'s name
Williams Trading, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
43678

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001043260 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026 4/1/2025

1. *Broker*'s or *Dealer*'s name
Winterflood Securities US Corporation

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
299110

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001760628 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/30/2025

1. *Broker*'s or *Dealer*'s name
Xtellus Capital Partners, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
156048

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001507991 ☐ 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
Young & Partners, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
40702

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001010808 ☐ 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
Zink Distribution Solutions LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
321983

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001933866 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/25/2026 6/18/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
326979

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

0001981473 ☐ Check here, if none

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

3/27/2026

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

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

☐ 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)

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	Country
Street address 1	Street address 1
Street address 2	Street address 2
City	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 11400 West Olympic Blvd Suite 350	Street address 1
Street address 2	Street address 2
City Los Angeles	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90064	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1990 S Bundy Dr #850	Street address 1
Street address 2	Street address 2
City Los Angeles	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 90025	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 21650 Oxnard Street Floor 12	Street address 1
Street address 2	Street address 2
City Woodland Hills	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91367	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 Bradley Rd Building 600	Street address 1
Street address 2	Street address 2
City Woodbridge	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06525	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6550 N. Federal Highway 4th Floor	Street address 1
Street address 2	Street address 2
City Fort Lauderdale	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
33308	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 355 Alhambra Circle Suite 900	Street address 1
Street address 2	Street address 2
City Miami	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33134	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1571 Sawgrass Corporate Parkway	Street address 1
Street address 2 Suite 130	Street address 2
City Sunrise	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33323	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 123 North Wacker Drive Suite 1400	Street address 1
Street address 2	Street address 2
City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

60606	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2 Bethesda Metro Center Suite 910	Street address 1
Street address 2	Street address 2
City Bethesda	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20814	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 11155 Red Run Boulevard Suite 410	Street address 1
Street address 2	Street address 2
City Owings Mills	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 21117	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 30 Braintree Hill Office Park Suite 300	Street address 1
Street address 2	Street address 2
City Braintree	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02184	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 Front St 16th Floor	Street address 1
Street address 2	Street address 2
City Worcester	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 01608	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 180 Park Avenue Suite 200	Street address 1
Street address 2	Street address 2
City Florham Park	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07932	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 Jericho Quadrangle Suite 342	Street address 1
Street address 2	Street address 2
City Jericho	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11753	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 225 Broadhollow Road Suite 401	Street address 1
Street address 2	Street address 2
City Melville	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11747	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 50 Rockefeller Plaza	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 10020	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1133 Westchester Avenue Suite N328	Street address 1
Street address 2	Street address 2
City White Plains	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10604	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
240 Leigh Farm Road Suite 450	
Street address 2	Street address 2
City	City
Durham	
State/Province	State/Province
North Carolina	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
27707	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
28601 Chagrin Boulevard Suite 210	
Street address 2	Street address 2
City	City
Cleveland	
State/Province	State/Province
Ohio	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
44122	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
4420 Sherwin Road	
Street address 2	Street address 2
City	City
Cleveland	
State/Province	State/Province
Ohio	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
44094	

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

United States	
Street address 1 7530 Lucerne Drive Suite 101	Street address 1
Street address 2	Street address 2
City Cleveland	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44130	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 579 Executive Campus Drive Suite 210	Street address 1
Street address 2	Street address 2
City Westerville	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 43082	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 68 Park Avenue West	Street address 1
Street address 2	Street address 2
City Mansfield	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44902	Zip/Postal code

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

Street address 1 1650 Arch Street Suite 2700	Street address 1
Street address 2	Street address 2
City Philadelphia	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1800 JFK Boulevard	Street address 1
Street address 2 Suite 2000	Street address 2
City Philadelphia	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 Exchange Street Suite 9100	Street address 1
Street address 2	Street address 2
City Providence	City
State/Province Rhode Island	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02903	Zip/Postal code

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

7900 Westpark Drive Suite A220	
Street address 2	Street address 2
City McLean	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 22102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Westgate Business Bay, 1st floor	Street address 1
Street address 2 SG Hwy Vastrapur Station Rd, Makarba	Street address 2
City Gujarat	City
State/Province	State/Province
Non-U.S. State/Province Ahmedabad	Non-U.S. State/Province
Zip/Postal code 380015	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Survey No. 83/1, Gowra Palladium, Office No.403	Street address 1
Street address 2	Street address 2
City Telangana	City
State/Province	State/Province
Non-U.S. State/Province Hyderabad	Non-U.S. State/Province
Zip/Postal code 500081	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country	Country
Street address 1	Street address 1

Street address 2	Street address 2
City	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3131 Camino Del Rio North Suite 1200	Street address 1
Street address 2	Street address 2
City San Diego	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92108	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 NBC Tower – Suite 1600	Street address 1
Street address 2 455 North Cityfront Plaza Drive	Street address 2
City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60611	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 Regency Towers, Suite 1000E	Street address 1
Street address 2	Street address 2

1415 West 22nd Street	
City Oak Brook	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60523	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 250 Century Parkway, Fourth Floor	Street address 1
Street address 2	Street address 2
City Mount Laurel	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08054	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 PO Box 148970 | 2710 Old Lebanon	Street address 1
Street address 2 Suite 5	Street address 2
City Nashville	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37214	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 222 South Main Street 5th Floor	Street address 1
Street address 2	Street address 2

City Salt Lake City	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84101-2185	Zip/Postal code

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
Moore North America

Entity Address

Country	State/Province
United States	New Jersey
Street address 1: 250 Pehle Avenue	Non-U.S. State/Province:
Street address 2: Park 80 West, Suite 200	Zip/Postal code: 07663
City: Saddle Brook	

Provide a brief description of the relationship the Firm has with this entity
Moore North America (Moore NA) is an association of accounting and consulting firms, and a member of Moore Global Network Limited (Moore Global). All firms associated with Moore NA are independently owned and managed entities. The relationship allows for affiliated firms to share knowledge and referral sources.

Entity name
Citrin Cooperman Advisors LLC

Entity Address

Country	State/Province
United States	New York
Street address 1: 50 Rockefeller Plaza	Non-U.S. State/Province:
Street address 2:	Zip/Postal code: 10020
City: New York	

Provide a brief description of the relationship the Firm has with this entity
Citrin Cooperman & Company, LLP has a Master Services Agreement ("MSA") with Citrin Cooperman Advisors LLC ("CCA") Through this MSA, CCA provides Citrin Cooperman & Company, LLP with the professional personnel necessary to perform audit services at the direction of the lead audit partner. Audit professional personnel are hired, evaluated and supervised by CPA partners as well as audit directors and managers.

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*	2308	☐	☐
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)	1006	☐	☐
c. Total number of the Firm's personnel	2760	☐	☐

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*
Barkin, Perren, Schwager & Dolan, LLP

Name of acquired *public accounting firm*
Gatto, Pope & Walwick LLP

Name of acquired *public accounting firm*
Ostrow Reisin Berk & Abrams, Ltd. (ORBA)

Name of acquired *public accounting firm*
KBFM LLC (King Business & Financial Management)

Name of acquired *public accounting firm*
Browne Consulting Group LLC

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*
Barkin, Perren, Schwager & Dolan, LLP

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm
20

Name of the other *public accounting firm*
Gatto, Pope & Walwick LLP

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm
60

Name of the other *public accounting firm*
Ostrow Reisin Berk & Abrams, Ltd. (ORBA)

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm
150

Name of the other *public accounting firm*
KBFM LLC (King Business & Financial Management)

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm
20

Name of the other *public accounting firm*
Browne Consulting Group LLC

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm
60

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):	David Given name (first name)	Duckwitz Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/5/2026	
Business Title:	Partner in Charge of Quality	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address

Country United States	State/Province New York
Street address 1 50 Rockefeller Plaza	Non-U.S. State/Province
Street address 2	Zip/Postal code 10020
City New York	

Business telephone number (incl. country and area codes)

516-349-2161

Business facsimile number (incl. country and area codes)

212-202-5107

Business e-mail address

dduckwitz@citrincooperman.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.