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

Grant Thornton LLP

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

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: 171 N. Clark Street	Street address 1:
Street address 2: Suite 200	Street address 2:
City: Chicago	City:
State/Province: Illinois	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 60601	Zip/Postal code:

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

1-312-856-0200

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

1-312-602-8099

Website address of the Firm

http://www.grantthornton.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) Woodfield	Given name (first name) Craig
Business title Partner	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 757 Third Ave	Street address 1
Street address 2 9th Floor	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) 1-212-542-9735	
Business facsimile number (incl. country and area codes)	
Business e-mail address Craig.Woodfield@us.gt.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*	[ ]	[ ]
33			2		
3. *Tax services*	[ ]	[ ]	4. *Non-audit services*	[ ]	[ ]
1			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 [ ] [x]

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
A10 Networks, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1580808 ☐ 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
AAON, INC.

2. *Issuer* CIK (Central Index Key) number, if any
824142 ☐ 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.

3/2/2026

1. *Issuer* name
Abacus Global Management, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1814287 ☐ 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.

3/13/2026

1. *Issuer* name
Abbott Laboratories Stock Retirement Plan

2. *Issuer* CIK (Central Index Key) number, if any
1800 ☐ 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
Abbott Laboratories Stock Retirement Plan (Puerto Rico)

2. *Issuer* CIK (Central Index Key) number, if any
1800 ☐ 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
ACACIA RESEARCH CORP

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

934549 ☐ 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

ACAP Strategic Fund

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

1467631 ☐ 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.

11/18/2025

1. *Issuer* name

ACCURAY INC

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

1138723 ☐ 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.

8/28/2025 2/17/2026

1. *Issuer* name

ACRES Commercial Realty Corp.

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

1332551 ☐ 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

ADAMAS TRUST, INC.

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

1273685 ☐ 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

AerSale Corp

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

1754170 ☐ 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

AGILYSYS INC

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

78749 ☐ 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.

5/22/2025

1. *Issuer* name

AGREE REALTY CORP

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

917251 ☐ 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

1. *Issuer* name

Aimco OP L.P.

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

1820878 ☐ 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.

3/2/2026

1. *Issuer* name

AIRGAIN INC

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

1272842 ☐ 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

Airsculpt Technologies, Inc.

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

1870940 ☐ 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.

3/31/2026

1. *Issuer* name

ALICO, INC.

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

3545 ☐ 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.

11/24/2025

1. *Issuer* name
ALLIANCE RESOURCE PARTNERS LP

2. *Issuer* CIK (Central Index Key) number, if any
1086600 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
Alpha Teknova, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1850902 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.

3/2/2026

1. *Issuer* name
Alpine Income Property Trust, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1786117 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

1. *Issuer* name
A-MARK PRECIOUS METALS, INC. (now Gold.com, Inc.)

2. *Issuer* CIK (Central Index Key) number, if any
1591588 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
American Outdoor Brands, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1808997 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
AMERICAS CARMART INC

2. *Issuer* CIK (Central Index Key) number, if any
799850 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

ANAVEX LIFE SCIENCES CORP.

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

1314052 ☐ 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.

11/25/2025

1. *Issuer* name

Anterix Inc.

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

1304492 ☐ 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.

6/24/2025

1. *Issuer* name

APARTMENT INVESTMENT & MANAGEMENT CO

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

922864 ☐ 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.

3/2/2026

1. *Issuer* name

Apartment Investment and Management Company Retirement Plan

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

922864 ☐ 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.

6/24/2025

1. *Issuer* name

Apollomics Inc.

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

1944885 ☐ 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.

4/3/2025

1. *Issuer* name

APPLIED OPTOELECTRONICS, INC.

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

1158114 ☐ 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

ARCBEST CORP /DE/

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

894405 ☐ 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

ARGAN INC

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

100591 ☐ 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.

3/26/2026

1. *Issuer* name

ARKO Corp.

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

1823794 ☐ 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

ARKO Petroleum Corp.

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

2080921 ☐ 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.

9/15/2025 3/30/2026

1. *Issuer* name

Assertio Holdings, Inc.

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

1808665 ☐ 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
AVALON HOLDINGS CORP

2. *Issuer* CIK (Central Index Key) number, if any
1061069 ☐ 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.

3/19/2026

1. *Issuer* name
AVITA Medical, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1762303 ☐ 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.

2/12/2026

1. *Issuer* name
AXON ENTERPRISE, INC.

2. *Issuer* CIK (Central Index Key) number, if any
1069183 ☐ 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.

5/7/2025 2/24/2026

1. *Issuer* name
AYTU BIOPHARMA, INC

2. *Issuer* CIK (Central Index Key) number, if any
1385818 ☐ 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.

4/28/2025 9/23/2025

1. *Issuer* name
AZZ INC

2. *Issuer* CIK (Central Index Key) number, if any
8947 ☐ 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.

4/21/2025

1. *Issuer* name
AZZ Inc. 401(k) Plan

2. *Issuer* CIK (Central Index Key) number, if any
8947 ☐ 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.

7/10/2025

1. *Issuer* name
Bakkt, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1820302 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.

3/19/2026

1. *Issuer* name
Bancorp, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1295401 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.

4/7/2025

1. *Issuer* name
BASSETT FURNITURE INDUSTRIES INC

2. *Issuer* CIK (Central Index Key) number, if any
10329 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

1. *Issuer* name
BEL FUSE INC /NJ

2. *Issuer* CIK (Central Index Key) number, if any
729580 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
BigBear.ai Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1836981 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.

3/2/2026

1. *Issuer* name
BIOLIFE SOLUTIONS INC

2. *Issuer* CIK (Central Index Key) number, if any
834365 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

Bioventus Inc.

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

1665988 ☐ 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

Blink Charging Co.

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

1429764 ☐ 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.

4/8/2025 3/31/2026

1. *Issuer* name

Bluerock Homes Trust, Inc.

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

1903382 ☐ 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

Brunswick Retirement Savings Plan

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

14930 ☐ 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

Brunswick Rewards Plan

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

14930 ☐ 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

CACI $MART Plan

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

16058 ☐ 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.

6/23/2025

1. *Issuer* name

Callon Petroleum Co

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

928022 ☐ 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

Calumet, Inc. /DE

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

2013745 ☐ 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

Campbells Company 401(k) Retirement Plan (formerly known as Campbell Soup Company 401(k) Retirement Plan)

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

16732 ☐ 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

Cannae Holdings, Inc.

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

1704720 ☐ 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.

3/2/2026

1. *Issuer* name

Cardinal Infrastructure Group Inc.

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

2079999 ☐ 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.

3/23/2026 8/8/2025

1. *Issuer* name

CareCloud, Inc.

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

1582982 ☐ 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.

4/3/2025 | 4/7/2025 |

1. *Issuer* name

CARRIAGE SERVICES INC

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

1016281 ☐ 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

CARVANA CO.

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

1690820 ☐ 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

CATALYST PHARMACEUTICALS, INC.

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

1369568 ☐ 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

CENTERSPACE

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

798359 ☐ 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.

2/17/2026 | | |

1. *Issuer* name

CENTURY CASINOS INC /CO/

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

911147 ☐ 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.

11/13/2025	3/17/2026	

1. *Issuer* name
CITIZENS, INC.

2. *Issuer* CIK (Central Index Key) number, if any
24090 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
Coeur Mining, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
215466 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
COGNEX CORP

2. *Issuer* CIK (Central Index Key) number, if any
851205 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.

2/12/2026		

1. *Issuer* name
Cohen & Co Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1270436 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
Colgate-Palmolive Company Employees Savings and Investment Plan

2. *Issuer* CIK (Central Index Key) number, if any
21665 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
Colgate-Palmolive Puerto Rico Savings and Investment Plan

2. *Issuer* CIK (Central Index Key) number, if any
21665 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

Compass Diversified Holdings

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

1345126 ☐ 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.

12/8/2025	2/26/2026	

1. *Issuer* name

Comstock Holding Companies, Inc.

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

1299969 ☐ 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

Concrete Partners Holding, LLC

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

2092707 ☐ 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.

11/12/2025	2/4/2026	

1. *Issuer* name

COVENANT LOGISTICS GROUP, INC.

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

928658 ☐ 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

CRA INTERNATIONAL, INC.

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

1053706 ☐ 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

CREATIVE REALITIES, INC.

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

1356093 ☐ 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

CREDIT ACCEPTANCE CORP

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

885550 ☐ 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.

2/13/2026

1. *Issuer* name

Credit Acceptance Corporation 401(k) Plan and Trust

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

885550 ☐ 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

CrossAmerica Partners LP

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

1538849 ☐ 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

CSW INDUSTRIALS, INC.

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

1624794 ☐ 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.

5/22/2025

1. *Issuer* name

CTO Realty Growth, Inc.

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

23795 ☐ 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

CTS CORP

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

26058 ☐ 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

CULP INC

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

723603 ☐ 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.

7/11/2025

1. *Issuer* name

CuriosityStream Inc.

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

1776909 ☐ 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

CVR ENERGY INC

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

1376139 ☐ 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

CVR PARTNERS, LP

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

1425292 ☐ 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

CVRx, Inc.

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

1235912 ☐ 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.

2/13/2026

1. *Issuer* name
CYANOTECH CORP

2. *Issuer* CIK (Central Index Key) number, if any
768408 ☐ 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
DATA I/O CORP

2. *Issuer* CIK (Central Index Key) number, if any
351998 ☐ 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.

1/9/2026

1. *Issuer* name
Diamondback Energy, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1539838 ☐ 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
DIGI INTERNATIONAL INC

2. *Issuer* CIK (Central Index Key) number, if any
854775 ☐ 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.

5/8/2025

1. *Issuer* name
Digital Turbine, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
317788 ☐ 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.

6/16/2025

1. *Issuer* name
Dillard’s, Inc. Investment & Employee Stock Ownership Plan

2. *Issuer* CIK (Central Index Key) number, if any
28917 ☐ 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.

6/18/2025

1. *Issuer* name

Distribution Solutions Group, Inc.

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

703604 ☐ 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

Dolphin Entertainment, Inc.

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

1282224 ☐ 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.

3/27/2026

1. *Issuer* name

DORCHESTER MINERALS, L.P.

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

1172358 ☐ 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

Drilling Tools International Corp

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

1884516 ☐ 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

D-Wave Quantum Inc.

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

1907982 ☐ 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

Emerson Electric Co. Retirement Savings Plan

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

32604 ☐ 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

Emerson Savings Plan

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

32604 ☐ 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

EMPIRE PETROLEUM CORP

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

887396 ☐ 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.

3/13/2026

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
BRINKER CAPITAL SECURITIES, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
38123

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
941064 ☐ 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
TRADEBOT SYSTEMS, INC.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
116571

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1146166 ☐ 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
Tritower Real Estate Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
281740

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1654660 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/20/2026

1. *Broker*'s or *Dealer*'s name
JANNEY MONTGOMERY SCOTT LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
463

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
200401 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/20/2026

1. *Broker*'s or *Dealer*'s name
NEWEDGE SECURITIES, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
10674

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
702252 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/23/2026

1. *Broker*'s or *Dealer*'s name
MID ATLANTIC CLEARING & SETTLEMENT CORPORATION

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
37466

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
932536 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/23/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
165429

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1557384 ☐ 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
COHEN & COMPANY SECURITIES, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
149758

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1457165 ☐ 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
ALPACA SECURITIES LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
288202

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1702580 ☐ 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
PMA SECURITIES, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
30397

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
888530 ☐ 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
LOOP CAPITAL MARKETS LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
43098

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1038016 ☐ 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
DASH PRIME LLC

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

41257

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

1015560 ☐ Check here, if none

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

2/20/2026

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

DASH FINANCIAL TECHNOLOGIES LLC

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

104031

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

1112068 ☐ Check here, if none

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

3/11/2026

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

DASH FINANCIAL TECHNOLOGIES LLC

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

104031

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

1112068 ☐ Check here, if none

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

3/11/2026

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:
- ◉ 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 United States	Country
Street address 1 2501 E Enterprise Avenue	Street address 1
Street address 2 Suite 300	Street address 2
City Appleton	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 54913	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1100 Peachtree Street	Street address 1
Street address 2 Suite 1400	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30309	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 Congress Ave	Street address 1
Street address 2 Suite 950	Street address 2
City Austin	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 78701-2725	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2850 Quarry Lake Drive	Street address 1
Street address 2 Suite 306	Street address 2
City Baltimore MD 21209-3874	City
State/Province Alabama	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code imore MD 21209-3874	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 108th Avenue NE	Street address 1
Street address 2 Suite 2500	Street address 2
City Bellevue	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98004	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 53 State St	Street address 1
Street address 2 Suite 1600	Street address 2
City Boston	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
02109-2820	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1415 Vantage Park Dr.	Street address 1
Street address 2 Suite 500	Street address 2
City Charlotte	City
State/Province North Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 28203-4073	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 Grant Thornton Tower	Street address 1
Street address 2 171 N. Clark St. Suite 200	Street address 2
City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60601-3370	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3825 Edwards Rd	Street address 1
Street address 2 Suite 430	Street address 2
City Cincinnati	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

45209-1288	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 Public Square	Street address 1
Street address 2 Suite 1000	Street address 2
City Cleveland	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44114-2339	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1320 Main Street	Street address 1
Street address 2 Suite 500	Street address 2
City Columbia	City
State/Province South Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 29201-6208	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 N. Akard St	Street address 1
Street address 2 Suite 1200	Street address 2
City Dallas	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75201-9627	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1801 California St	Street address 1
Street address 2 Suite 3700	Street address 2
City Denver	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80202-2642	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1250 Connecticut Ave NW	Street address 1
Street address 2 Suite 400	Street address 2
City Washington	City
State/Province District of Columbia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20036-2660	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3333 Finley Rd	Street address 1
Street address 2 Suite 700	Street address 2
City Downers Grove	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60515-1253	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 379 Thornall St	Street address 1
Street address 2 Suite 500	Street address 2
City Edison	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08837-2225	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1301 International Parkway	Street address 1
Street address 2 Suite 200	Street address 2
City Ft. Lauderdale	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33323-2874	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 90 State House Sq	Street address 1
Street address 2 10th Floor	Street address 2
City Hartford	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06103-3702	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
700 Milam Street	
Street address 2	Street address 2
Suite 300	
City	City
Houston	
State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
77002	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
50 N Laura St	
Street address 2	Street address 2
Suite 1000	
City	City
Jacksonville	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
32202-3664	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1201 Walnut Street	
Street address 2	Street address 2
Suite 2200	
City	City
Kansas City	
State/Province	State/Province
Missouri	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
64106-2176	

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

United States	
Street address 1 444 S Flower St.	Street address 1
Street address 2 Suite 3100	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 90071-2932	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1000 Wilson Blvd.	Street address 1
Street address 2 Suite 1500	Street address 2
City Arlington	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 22209-3927	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 111 East Kilbourn Avenue	Street address 1
Street address 2 Suite 820	Street address 2
City Milwaukee	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 53202-6633	Zip/Postal code

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

Street address 1	Street address 1
241 5th Avenue N.	
Street address 2	Street address 2
Suite 600	
City	City
Minneapolis	
State/Province	State/Province
Minnesota	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
55401-7505	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
757 3rd Avenue	
Street address 2	Street address 2
9th Floor	
City	City
New York	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
10017-2013	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
445 Broad Hollow Road	
Street address 2	Street address 2
Suite 300	
City	City
Melville	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
11747-3601	

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

211 N. Robinson	
Street address 2 Suite 1200	Street address 2
City Oklahoma City	City
State/Province Oklahoma	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 73102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4695 Macarthur Ct	Street address 1
Street address 2 Suite 1600	Street address 2
City Newport Beach	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92660-1873	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5955 T G Lee Blvd	Street address 1
Street address 2 Suite 200	Street address 2
City Orlando	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32822-4423	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2001 Market Street	Street address 1

Street address 2 Suite 800	Street address 2
City Philadelphia	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103-7044	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2555 E. Camelback Road	Street address 1
Street address 2 Suite 500	Street address 2
City Phoenix	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85016-9259	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 12 Federal St.	Street address 1
Street address 2 Suite 200	Street address 2
City Pittsburgh	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 15212-5700	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 222 SW Columbia St.	Street address 1
Street address 2	Street address 2

Suite 850	
City Portland	City
State/Province Oregon	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 97201-6608	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4140 ParkLake Avenue	Street address 1
Street address 2 Suite 130	Street address 2
City Raleigh	City
State/Province North Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 27612-3723	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 W. Liberty Street	Street address 1
Street address 2 Suite 770	Street address 2
City Reno	City
State/Province Nevada	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 89501	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 155 North 400 West	Street address 1
Street address 2 Suite 135	Street address 2

City	City
Salt Lake City	
State/Province	State/Province
Utah	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
84103	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
12707 High Bluff Drive	
Street address 2	Street address 2
Suite 225	
City	City
San Diego	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
92130-2038	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
101 California St.	
Street address 2	Street address 2
Suite 2700	
City	City
San Francisco	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
94111-5830	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
10 Almaden Boulevard	
Street address 2	Street address 2
Suite 800	
City	City

San Jose	
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95113-2238	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 27777 Franklin Road	Street address 1
Street address 2 Suite 800	Street address 2
City Southfield	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48034	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 231 S. Bemiston Avenue	Street address 1
Street address 2 Suite 600	Street address 2
City St. Louis	City
State/Province Missouri	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 63105	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 101 E. Kennedy Boulevard	Street address 1
Street address 2 Suite 3850	Street address 2
City Tampa	City

State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33602	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6120 South Yale Avenue	Street address 1
Street address 2 Suite 1400	Street address 2
City Tulsa	City
State/Province Oklahoma	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 74136-4223	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1617 N. Waterfront Pkwy.	Street address 1
Street address 2 Suite 100	Street address 2
City Wichita	City
State/Province Kansas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 67206-6642	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
Grant Thornton Advisors LLC

Entity Address

Country	State/Province
United States	Illinois
Street address 1 171 N. Clark Street	Non-U.S. State/Province
Street address 2 Suite 200	Zip/Postal code 60601
City Chicago	

Provide a brief description of the relationship the Firm has with this entity
5.2.a.3 — Grant Thornton LLP has a services agreement with Grant Thornton Advisors LLC that allows Grant Thornton LLP to lease professional staff, office space, equipment, technology and back-office support consistent with the AICPA Code's definition of an alternative practice structure.

Entity name
Grant Thornton International Limited

Entity Address

Country	State/Province
United Kingdom	
Street address 1 8 Finsbury Circus	Non-U.S. State/Province
Street address 2	Zip/Postal code EC2M 7EA
City London	

Provide a brief description of the relationship the Firm has with this entity
5.2.a.1 — Our firm is a member firm of GTIL. GTIL is a non-practicing, international coordinating entity. GTIL and each member firm of GTIL is a separate legal entity. GTIL and the member firms are not a worldwide partnership, multinational corporation or single firm. GTIL does not deliver professional services in its own name or at all. Professional services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. Each member firm adopts GTIL policies, procedures and methodologies and also maintains a system of quality control in accordance with ISQM 1. Each member firm executes a Member Firms Agreement and Name Use Agreement, which govern the relationship between the member firm and GTIL.

Entity name
GT US Shared Services Center India Private Limited

Entity Address

Country	State/Province
India	
Street address 1	Non-U.S. State/Province
Embassy Prime, B Wing, 5th Floor	Karnataka
Street address 2	Zip/Postal code
C V Raman Nagar	560 075
City	
Bangalore	

Provide a brief description of the relationship the Firm has with this entity
5.2.a.3 — Grant Thornton US uses the resources and technology of its affiliate, GT US Shared Services Center India Private Limited, to support the provision of tax, audit, and other accounting services.

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 Avenue	
Street address 2	Zip/Postal code
	10001
City	
New York	

Provide a brief description of the relationship the Firm has with this entity
5.2.a.3 — Grant Thornton Advisors LLC had an agreement with Makosi Audit and Tax Services LLC pursuant to which Makosi assigned certain of its professional personnel to Grant Thornton LLP to supplement our existing assurance staff in certain areas in the United States. Such assigned resources' work was under the direct supervision of Grant Thornton LLP personnel.

Entity name
PeopleCaddie

Entity Address

Country	State/Province
United States	Illinois
Street address 1	Non-U.S. State/Province
8770 W. Bryn Mawr	
Street address 2	Zip/Postal code
Triangle Plaza, Suite 710	60631
City	
Chicago	

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

5.2.a.3 — Grant Thornton Advisors LLC had an agreement with PeopleCaddie pursuant to which PC assigned certain of its professional personnel to Grant Thornton LLP to supplement our existing assurance staff in certain areas in the United States. Such assigned resources' work was under the direct supervision of Grant Thornton LLP personnel.

Entity name

Beech Valley Solutions LLC

Entity Address

Country	State/Province
United States	Georgia
Street address 1	Non-U.S. State/Province
834 Inman Village Pkwy NE	
Street address 2	Zip/Postal code
Suite 230	30307-5502
City	
Atlanta	

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

5.2.a.3 — Grant Thornton Advisors LLC had an agreement with Beech Valley Solutions LLC pursuant to which BVS assigned certain of its professional personnel to Grant Thornton LLP to supplement our existing assurance staff in certain areas in the United States. Such assigned resources' work was under the direct supervision of Grant Thornton LLP personnel.

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*	2614	☐	☐
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)	1335	☐	☐
c. Total number of the Firm's personnel	2661	☐	☐

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*

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

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):	Craig Given name (first name)	Woodfield Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/24/2026	
Business Title:	Partner	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address	
Country United States	State/Province New York
Street address 1 757 Third Ave	Non-U.S. State/Province
Street address 2 9th Floor	Zip/Postal code 10017
City New York	
Business telephone number (incl. country and area codes) 1-212-542-9735	
Business facsimile number (incl. country and area codes)	
Business e-mail address Craig.Woodfield@us.gt.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.