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

Armanino LLP

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

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office	Mailing address ☑ Same as physical address
Country: United States	Country:
Street address 1: 2700 Camino Ramon	Street address 1:
Street address 2: Suite 350	Street address 2:
City: San Ramon	City:
State/Province: California	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 94583	Zip/Postal code:

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

925-790-2600

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

408-200-6448

Website address of the Firm

www.armanino.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) Stafford	Given name (first name) Jason
Business title Partner, Quality & Risk Management	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 15950 N Dallas Parkway	Street address 1
Street address 2 Suite 600	Street address 2
City Dallas	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75248	Zip/Postal code
Business telephone number (incl. country and area codes) 972-590-5302	
Business facsimile number (incl. country and area codes) 972-490-4120	
Business e-mail address scott.stafford@armanino.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.	[x] Yes [ ] No
c. In the event of a negative response to Item 3.1.a, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to an *issuer* during the reporting period.	[ ] Yes [ ] No
d. Indicate whether the Firm issued any *audit report* with respect to any *broker* or *dealer* during the reporting period.	[ ] Yes [x] 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 [x] 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
1. *Audit services*	[ ]	[ ]
0		
2. *Other accounting services*	[ ]	[ ]
0		
3. *Tax services*	[ ]	[ ]
0		
4. *Non-audit services*	[ ]	[ ]
0		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. *Issuer* name
Simpson Manufacturing Co., Inc. 401(k) Profit Sharing Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000920371 ☐ 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.

6/30/2025

1. *Issuer* name
Eastman Investment and Employee Stock Ownership Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000915389 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name
Charter Communications, Inc. Retirement Accumulation Plan

2. *Issuer* CIK (Central Index Key) number, if any
0001091667 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name
CP 401(k) Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000016875 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name
Commerce Bancshares Participating Investment Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000022356 ☐ 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
EFSC Incentive Savings Plan

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

0001025835 ☐ 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

Bunge Retirement Savings Plan

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

0001996862 ☐ 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

Bunge Savings Plan

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

0001996862 ☐ 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

Olin Corporation Contributing Ownership Plan

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

0000074303 ☐ 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.

6/6/2025

1. *Issuer* name

Momentus Inc.

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

0001781162 ☐ 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.

4/1/2025

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

◉ 1-9 Exact Number: 8
○ 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

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

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

☐ Check here, if none

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

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 1 777 S Figueroa Street	Street address 1
Street address 2 Suite 2600	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 90017	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 400 Continental Blvd	Street address 1
Street address 2 Suite 510	Street address 2
City El Segundo	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90245	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 400 Spectrum Center Drive	Street address 1
Street address 2 Suite 400	Street address 2
City Irvine	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 92618	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 44 Montgomery Street	Street address 1
Street address 2 Suite 3000	Street address 2
City San Francisco	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94104-4611	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 50 West San Fernando Street	Street address 1
Street address 2 Suite 500	Street address 2
City San Jose	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95113-2438	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2700 Camino Ramon	Street address 1
Street address 2 Suite 350	Street address 2
City San Ramon	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
94583	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2121 Avenue of the Stars	Street address 1
Street address 2 15th Floor	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 90067	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 21650 Oxnard Street	Street address 1
Street address 2 Suite 2400	Street address 2
City Woodland Hills	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90025-1586	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 15950 N. Dallas Parkway	Street address 1
Street address 2 Suite 600	Street address 2
City Dallas	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

75248	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 225 108th Ave NE	Street address 1
Street address 2 Suite 580	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 1 999 18th St	Street address 1
Street address 2 Suite 3300	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 401 S First Street	Street address 1
Street address 2 Suite 1375	Street address 2
City Austin	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 78704	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 S. Wacker	Street address 1
Street address 2 Suite 1550	Street address 2
City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60606	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1520 South Fifth Street	Street address 1
Street address 2 Suite 309	Street address 2
City St. Charles	City
State/Province Missouri	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 63303	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6 Cityplace Drive	Street address 1
Street address 2 Suite 900	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 63141	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 950 W. Bannock Street	Street address 1
Street address 2 Suite 350	Street address 2
City Boise	City
State/Province Idaho	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 83702	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1600 Market Street	Street address 1
Street address 2 Suite 3300	Street address 2
City Philadelphia	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 999 W Hastings St	Street address 1
Street address 2 Suite 1250	Street address 2
City Vancouver	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V6C 2W2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
India	
Street address 1	Street address 1
A-1707-1709 Navratna Corporate Park	
Street address 2	Street address 2
Iskon-Ambli Road	
City	City
Ahmedabad	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Gujarat	
Zip/Postal code	Zip/Postal code
380058	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
100 Quentin Roosevelt Blvd.	
Street address 2	Street address 2
Suite 516	
City	City
Garden City	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
11530	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1222 Demonbreun St	
Street address 2	Street address 2
Suite 1225	
City	City
Nashville	
State/Province	State/Province
Tennessee	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
37203	

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

United States	
Street address 1 437 Madison Ave	Street address 1
Street address 2 Suite 3700	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 10022	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4755 Technology Way	Street address 1
Street address 2 Suite 109	Street address 2
City Boca Raton	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33431	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 515 Center Street	Street address 1
Street address 2	Street address 2
City Scranton	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 18503	Zip/Postal code

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

Street address 1 18th Floor, Office #1801, Gowra Palladium	Street address 1
Street address 2	Street address 2
City Raidurg Village, Rangareddy	City
State/Province	State/Province
Non-U.S. State/Province Hyderabad Telangana	Non-U.S. State/Province
Zip/Postal code 500081	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 8th Floor	Street address 1
Street address 2 Westgate Business Bay	Street address 2
City Sarkhej Gandhinagar Highway, Makarba	City
State/Province	State/Province
Non-U.S. State/Province Ahmedabad, Gujarat	Non-U.S. State/Province
Zip/Postal code 380051	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 4th Floor, Tower A	Street address 1
Street address 2 Westgate Business Bay	Street address 2
City Sarkhej Gandhinagar Highway, Makarba	City
State/Province	State/Province
Non-U.S. State/Province Ahmedabad, Gujarat	Non-U.S. State/Province
Zip/Postal code 380051	Zip/Postal code

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

170 South Main	
Street address 2 Suite 800	Street address 2
City Salt Lake City	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84101	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 780 Johnson Ferry Rd	Street address 1
Street address 2 Suite 325	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30342	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1612 Newcastle St	Street address 1
Street address 2 Suite 200	Street address 2
City Brunswick	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 31520	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1960 Satellite Blvd	Street address 1

Street address 2 Suite 3600	Street address 2
City Duluth	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30097	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 50 Main St	Street address 1
Street address 2 Suite 350	Street address 2
City White Plains	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10606	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
Scrubbed Net, LLC

Entity Address

Country	State/Province
United States	California
Street address 1: One Sansome St	Non-U.S. State/Province:
Street address 2: Ste 3500 Pmb 6006	Zip/Postal code: 94104
City: San Francisco	

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

Scrubbed.Net provided audit professionals to support Armanino on a variety of industry engagements. Armanino entered into a Master Services agreement for the audit practice on April 19, 2021 to work with Scrubbed starting with 1 manager, 2 seniors and 4 associates. The final working date of this agreement was August 29, 2025. At the contract end, there were 4 Seniors, 1 Manager.

Entity name
D&V Philippines Outsourcing, Inc.

Entity Address

Country	State/Province
Philippines	
Street address 1: 22nd Floor, Tower 1, One Ayala Corporate Center	Non-U.S. State/Province:
Street address 2: Ayala Avenue	Zip/Postal code: 1226
City: Makati City	

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

D&V Philippines Outsourcing, Inc. provided audit professionals to support Armanino on a variety of industry engagements. Armanino entered into a Master Service Agreement on October 23, 2023 to provide Audit services. The final working date of this agreement was October 2025. At the contract end, there were 2 Seniors.

Entity name
Armanino Advisory LLC

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
2700 Camino Ramon	
Street address 2	Zip/Postal code
Suite 350	49583
City	
San Ramon	

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

Armanino LLP and Armanino Advisory LLC operate under an alternative practice structure. As part of this structure, Armanino LLP and Armanino Advisory LLC are parties to an Administrative Services Agreement ("ASA"). Pursuant to the ASA, Armanino LLP obtains the services of professionals and administrative personnel leased from Armanino Advisory LLC to support Armanino LLP in the delivery of its professional services.

Entity name
The Outsourced Accountant

Entity Address

Country	State/Province
United States	Texas
Street address 1	Non-U.S. State/Province
3100 West 7th St	
Street address 2	Zip/Postal code
Suite 350	76107
City	
Fort Worth	

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

The Outsourced Accountant provides audit professionals to support Armanino on a variety of industry engagements. Armanino assumed this contract as part of a merger effective March 1, 2026, with a Master Services Agreement dated October 21, 2019. Currently we are working with 1 Staff.

Entity name
Beech Valley Solutions

Entity Address

Country United States	State/Province Georgia
Street address 1 834 Inman Village Pkwy	Non-U.S. State/Province
Street address 2 Suite 240	Zip/Postal code 30307
City Atlanta	

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

Beech Valley Solutions provides audit professionals to support Armanino on a variety of industry engagements. Armanino entered into a Master Services Agreement on January 20, 2020. We are currently working with 1 Senior and 1 Manager.

Entity name

Makosi

Entity Address

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

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

Makosi provides audit professionals to support Armanino on a variety of industry engagements. Armanino entered into a Master Services Agreement on July 25, 2024. We were working with 1 Senior, who was terminated on April 4, 2025.

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*	433	☐	☐
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)	150	☐	☐
c. Total number of the Firm's personnel	468	☐	☐

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*

Cooper Savas LLC

Name of acquired *public accounting firm*

MSTiller

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):	Jason Given name (first name)	Stafford Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/29/2026	
Business Title:	Partner	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address	
Country United States	State/Province California
Street address 1 2700 Camino Ramon	Non-U.S. State/Province
Street address 2 Suite 350	Zip/Postal code 94583
City San Ramon	
Business telephone number (incl. country and area codes) 925-790-2600	
Business facsimile number (incl. country and area codes) 408-200-6448	
Business e-mail address scott.stafford@armanino.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.