# 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

Mercurius & Associates LLP

| | |
|---|---|
| b. Other names used in *audit reports* | |
| c. Former legal names | AJSH & Co LLP |

### ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

| a. Physical address of the Firm's headquarters office | Mailing address ☑ Same as physical address |
|---|---|
| Country: India | Country: |
| Street address 1: A94/8, Wazirpur Industrial Area | Street address 1: |
| Street address 2: Main Ring Road | Street address 2: |
| City: New Delhi | City: |
| State/Province: | State/Province: |
| Non-U.S. State/Province: Delhi | Non-U.S. State/Province: |
| Zip/Postal code: 110052 | Zip/Postal code: |

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

+911145596689

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

Website address of the Firm

www.masllp.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)<br>Jain | Given name (first name)<br>Ankit |
| Business title<br>Partner | |
| Physical business address<br>Country<br>India | Business mailing address ☑ Same as physical address<br>Country |
| Street address 1<br>A94/8, Wazirpur Industrial Area | Street address 1 |
| Street address 2<br>Main Ring Road | Street address 2 |
| City<br>New Delhi | City |
| State/Province | State/Province |
| Non-U.S. State/Province<br>Delhi | Non-U.S. State/Province |
| Zip/Postal code<br>110052 | Zip/Postal code |
| Business telephone number (incl. country and area codes)<br>+919810661322 | |
| Business facsimile number (incl. country and area codes) | |
| Business e-mail address<br>ankit@masllp.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 X of the filed Form 2 (Reporting period 04/01/2025 to 03/31/2026) contained an incorrect typed signature date. The date was inadvertently reported as June 16, 2025. The correct typed signature date is June 16, 2026. No other information in the filing is being amended.*

- 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* | [ ] | [ ] |
| 45 | | | 0 | | |
| 3. *Tax services* | [ ] | [ ] | 4. *Non-audit services* | [ ] | [ ] |
| 0 | | | 0 | | |

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

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

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

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

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

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

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

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

| 1. Agent Name | |
|---|---|
| Maryland Resident Agent LLC | |
| 2. Agent Address | |
| 2a. Street Address 1<br>5000 Thayer Center Suite C | 2d. State<br>Maryland |
| 2b. Street Address 2 | 2e. Zip Code<br>21550 |
| 2c. City<br>Oakland | |

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 |

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## 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
Accustem Sciences Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001850767 ☐ 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
Crucial Innovations, Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001766016 ☐ 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.

8/14/2025

1. *Issuer* name
DOC.COM INC.

2. *Issuer* CIK (Central Index Key) number, if any
0001925674 ☐ 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.

1/19/2026

1. *Issuer* name
Elite Health Systems Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001089815 ☐ 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.

4/2/2025

1. *Issuer* name
International Media Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001846235 ☐ 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.

7/15/2025

1. *Issuer* name
Kuber Resources Corp

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

0001081834 ☐ Check here, if none

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

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

4/15/2025

1. *Issuer* name

Medinotec Inc.

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

0001931055 ☐ 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.

5/29/2025

1. *Issuer* name

Mobile Global Esports, Inc.

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

0001886362 ☐ 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

Omnitek Engineering Corp

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

0001404804 ☐ Check here, if none

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

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

4/15/2025

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: 1
- ( ) 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
Adventix Global Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
170640

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001600676 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
164959

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001554355 ☐ Check here, if none

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

3/30/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
146838

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001429779 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
First Chicago Advisors, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
143137

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001387764 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
159680

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001534667 ☐ 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
GT Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
116012

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146132 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Harold W. Dance Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
1582

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000200194 ☐ Check here, if none

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

3/31/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
104155

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001115903 ☐ 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
Marble Two Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
170268

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001596753 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/5/2026

1. *Broker*'s or *Dealer*'s name
Scott James Group, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
104374

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001122463 ☐ 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
Seabrook Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
156581

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001512343 ☐ Check here, if none

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

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

Surya Capitale Securities LLC

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

159173

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

0001530264 ☐ Check here, if none

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

3/2/2026

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

WaveEdge Partners LLC

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

126182

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

0001223208 ☐ Check here, if none

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

3/27/2026

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

Whitemarsh Capital Advisors LLC

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

127373

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

0001237318 ☐ 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

Triple A Partners LLC

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

142790

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

0001383160 ☐ Check here, if none

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

4/1/2025

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

Torch Securities, LLC

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

133642

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

0001310596 ☐ Check here, if none

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

4/1/2025

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

Opes Bespoke Securities LLC

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

129841

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

0001271922 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Old Slip Capital Management, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
7360

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000021180 ☐ Check here, if none

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

3/31/2026

1. *Broker*'s or *Dealer*'s name
J.K. Financial Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
103728

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001100950 ☐ Check here, if none

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

3/31/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
296750

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001752756 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/29/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
124769

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001211535 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
1/29/2026

1. *Broker*'s or *Dealer*'s name
Setter Capital Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
141652

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001373032 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Demeter Advisory Group, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
147602

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001437665 ☐ 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
Folionet Financial LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
283965

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001674055 ☐ 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
Link Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
144095

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001399754 ☐ 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
Ridgeview Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
128375

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001261665 ☐ 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
Lampost Capital, L.C.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
43706

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001043421 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Rondout Partners, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
298367

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001750088 ☐ Check here, if none

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

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

Bull Market Securities, Inc.

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

282480

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

0001661652 ☐ Check here, if none

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

3/31/2026

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

Composer Securities LLC

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

325118

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

0001965825 ☐ Check here, if none

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

3/31/2026

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

European Family Office Institute LLC.

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

285357

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

0001690834 ☐ Check here, if none

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

3/31/2026

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

MAGV Securities, Inc.

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

142082

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

0001376513 ☐ Check here, if none

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

3/31/2026

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

Netshares Financial Services LLC

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

307532

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

0001805615 ☐ Check here, if none

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

3/31/2026

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

Nova Capital Solutions, LLC

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

174636

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

0001630396 ☐ Check here, if none

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

3/30/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
322213

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001943697 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Starlight Funding Investments, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
103957

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001109155 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Brant Street Capital Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
322862

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001949241 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Denning & Company LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
115971

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146137 ☐ 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
Pullman Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
45923

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001068597 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Wintour & Company, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
155448

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

0001503345 ☐ 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
Capella Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
174167

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001627419 ☐ Check here, if none

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

4/1/2025

1. *Broker*'s or *Dealer*'s name
BJC Capital Advisors LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
323156

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001944014 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
285216

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001683671 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/29/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
4029

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000091961 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Longship Alternative Asset Management

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
126798

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001227914 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Reva Capital Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
105791

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001127860 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Motilal Oswal Securities International Private Limited

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
164319

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001549881 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/30/2025

1. *Broker*'s or *Dealer*'s name
DAM Capital (USA) Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
154945

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001499647 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
5/6/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
104021

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001112097 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
5/28/2025

1. *Broker*'s or *Dealer*'s name
Veritas Independent Partners, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
169291

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001588116 ☐ Check here, if none

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

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

- (•) 1-9 Exact Number: 3
- ( ) 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<br>India | Country |
| Street address 1<br>A 94/8 Wazirpur Industrial Area | Street address 1 |
| Street address 2<br>Main Ring Road | Street address 2 |
| City<br>New Delhi | City |
| State/Province | State/Province |
| Non-U.S. State/Province<br>Delhi | Non-U.S. State/Province |
| Zip/Postal code<br>110052 | 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 | |
| Entity Address | |
| Country | State/Province |
| Street address 1 | Non-U.S. State/Province |
| Street address 2 | Zip/Postal code |
| City | |
| Provide a brief description of the relationship the Firm has with this entity | |

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* | 116 | ☐ | ☐ |
| 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) | 52 | ☐ | ☐ |
| c. Total number of the Firm's personnel | 118 | ☐ | ☐ |

### 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): | Ankit<br>Given name (first name) | Jain<br>Family name (last name) |
| Manual signature (to be retained in accordance with PCAOB Rule 2204): | | |
| Date of typed and manual signatures (mm/dd/yyyy): | 6/16/2026 | |
| Business Title: | Partner | |
| Capacity in which signed: | Partner (●) Officer ( ) | |

Business mailing address

| | |
|---|---|
| Country<br>India | State/Province |
| Street address 1<br>A 94/8 Wazirpur Industrial Area | Non-U.S. State/Province<br>Delhi |
| Street address 2<br>Main Ring Road | Zip/Postal code<br>110052 |
| City<br>New Delhi | |

Business telephone number (incl. country and area codes)

+919810661322

Business facsimile number (incl. country and area codes)

Business e-mail address

ankit@masllp.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.