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

RSM US 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: 30 South Wacker Drive	Street address 1:
Street address 2: Suite 3300	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:

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

+1-312-634-3400

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

+1-312-634-3410

Website address of the Firm

www.rsmus.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) Klenieski	Given name (first name) Jamie
Business title Partner, Audit Quality and Risk Leader	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 518 East Township Line Road	Street address 1
Street address 2 Suite 300	Street address 2
City Blue Bell	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19422	Zip/Postal code
Business telephone number (incl. country and area codes) +1-215-648-3014	
Business facsimile number (incl. country and area codes) +1-215-641-8680	
Business e-mail address Jamie.Klenieski@rsmus.com	

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

PART II - GENERAL INFORMATION CONCERNING THIS REPORT

ITEM 2.1 - REPORTING PERIOD

State the reporting period covered by this report.

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

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

ITEM 2.2 - AMENDMENTS

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

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

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

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

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

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

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

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

PART III - GENERAL INFORMATION CONCERNING THE FIRM

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

a. Indicate whether the Firm issued any *audit report* with respect to an *issuer* during the reporting period.	(•) Yes ( ) No
b. In the event of an affirmative response to Item 3.1.a, indicate whether the *issuers* with respect to which the Firm issued *audit reports* during the reporting period were limited to employee benefit plans that file reports with the *Commission* on Form 11-K.	[ ] Yes [x] No
c. In the event of a negative response to Item 3.1.a, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to an *issuer* during the reporting period.	[ ] Yes [ ] No
d. Indicate whether the Firm issued any *audit report* with respect to any *broker* or *dealer* during the reporting period.	[x] Yes [ ] No
e. In the event of a negative response to Item 3.1.d, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to a *broker* or *dealer* during the reporting period.	[ ] Yes [ ] No

ITEM 3.2 - FEES BILLED TO *ISSUER AUDIT* CLIENTS

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

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

	CA	CR		CA	CR
1. *Audit services*	[ ]	[ ]	2. *Other accounting services*	[ ]	[ ]
9			3		
3. *Tax services*	[ ]	[ ]	4. *Non-audit services*	[ ]	[ ]
0			0		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. *Issuer* name
ABS Long/Short Strategies Fund

2. *Issuer* CIK (Central Index Key) number, if any
1649363 ☐ 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
AEMETIS, INC

2. *Issuer* CIK (Central Index Key) number, if any
738214 ☐ Check here, if none

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

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

3/13/2026

1. *Issuer* name
ALERUS FINANCIAL CORP

2. *Issuer* CIK (Central Index Key) number, if any
903419 ☐ 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.

3/3/2026

1. *Issuer* name
Alpha Metallurgical Resources, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1704715 ☐ Check here, if none

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

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

2/27/2026

1. *Issuer* name
ALTISOURCE PORTFOLIO SOLUTIONS S.A.

2. *Issuer* CIK (Central Index Key) number, if any
1462418 ☐ Check here, if none

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

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

3/4/2026

1. *Issuer* name
Alto Ingredients, Inc.

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

778164 ☐ Check here, if none

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

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

3/13/2026

1. *Issuer* name

AMCON DISTRIBUTING CO

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

928465 ☐ Check here, if none

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

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

11/7/2025

1. *Issuer* name

Amerant Bancorp Inc.

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

1734342 ☐ Check here, if none

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

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

2/27/2026

1. *Issuer* name

Ameresco, Inc.

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

1488139 ☐ 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.

3/3/2026

1. *Issuer* name

AMERICAN SUPERCONDUCTOR CORP /DE/

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

880807 ☐ 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.

5/21/2025

1. *Issuer* name

Apyx Medical Corp

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

719135 ☐ Check here, if none

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

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

3/10/2026

1. *Issuer* name

Arca U.S. Treasury Fund

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

1758583 ☐ Check here, if none

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

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

2/27/2026

1. *Issuer* name

Arxis, Inc.

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

2093536 ☐ Check here, if none

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

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

11/25/2025

1. *Issuer* name

AWARE INC /MA/

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

1015739 ☐ Check here, if none

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

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

3/6/2026

1. *Issuer* name

BALCHEM CORP

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

9326 ☐ Check here, if none

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

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

2/20/2026

1. *Issuer* name

Bank7 Corp.

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

1746129 ☐ Check here, if none

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

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

3/16/2026

1. *Issuer* name

Bankwell Financial Group, Inc.

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

1505732 ☐ Check here, if none

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

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously

issued *audit report*s.

3/4/2026

1. *Issuer* name

Bridgewater Bancshares Inc

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

1341317 Check here, if none

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

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

2/25/2026

1. *Issuer* name

Brightwood Capital Corp I

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

1895316 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.

3/30/2026

1. *Issuer* name

BROADWIND, INC.

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

1120370 Check here, if none

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

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

3/11/2026

1. *Issuer* name

California BanCorp \ CA

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

1795815 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 3/13/2026

1. *Issuer* name

CAMDEN NATIONAL CORP

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

750686 Check here, if none

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

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

3/6/2026

1. *Issuer* name

CAPITAL SOUTHWEST CORP

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

17313 Check here, if none

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

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

5/20/2025

1. *Issuer* name

CarParts.com, Inc.

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

1378950 ☐ Check here, if none

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

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

3/5/2026

1. *Issuer* name

CASELLA WASTE SYSTEMS INC

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

911177 ☐ Check here, if none

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

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

2/20/2026

1. *Issuer* name

Castellum, Inc.

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

1877939 ☐ Check here, if none

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

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

3/9/2026

1. *Issuer* name

CAVCO INDUSTRIES, INC.

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

278166 ☐ 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.

5/23/2025

1. *Issuer* name

Certara, Inc.

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

1827090 ☐ Check here, if none

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

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

2/26/2026

1. *Issuer* name

CervoMed Inc.

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

1053691 ☐ Check here, if none

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

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

3/13/2026

1. *Issuer* name

CION Investment Corp

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

1534254 ☐ Check here, if none

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

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

3/11/2026

1. *Issuer* name

Clear Street Group Inc.

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

1881567 ☐ Check here, if none

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

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

11/4/2025

1. *Issuer* name

Construction Partners, Inc.

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

1718227 ☐ Check here, if none

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

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

11/24/2025

1. *Issuer* name

Cue Biopharma, Inc.

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

1645460 ☐ Check here, if none

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

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

3/16/2026

1. *Issuer* name

CYPRESS CREEK PRIVATE STRATEGIES INSTITUTIONAL FUND, L.P.

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

1478268 ☐ Check here, if none

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

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

5/30/2025

1. *Issuer* name

CYPRESS CREEK PRIVATE STRATEGIES MASTER FUND L P

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

1279392 ☐ Check here, if none

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

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

5/30/2025

1. *Issuer* name

CYPRESS CREEK PRIVATE STRATEGIES REGISTERED FUND L P

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

1279394 ☐ Check here, if none

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

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

5/30/2025

1. *Issuer* name

CYPRESS CREEK PRIVATE STRATEGIES TEI FUND, L.P.

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

1320688 ☐ Check here, if none

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

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

5/30/2025

1. *Issuer* name

DAWSON GEOPHYSICAL CO

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

799165 ☐ 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 3/31/2026

1. *Issuer* name

Electromed, Inc.

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

1488917 ☐ 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.

8/26/2025

1. *Issuer* name

ELLINGTON INCOME OPPORTUNITIES FUND

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

1751156 ☐ Check here, if none

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

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously

issued *audit report*s.

3/27/2026		

1. *Issuer* name

Elmet Group Co.

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

2101698 ☐ Check here, if none

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

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

3/6/2026		

1. *Issuer* name

Endowment PMF Master Fund, L.P.

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

1597218 ☐ Check here, if none

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

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

5/30/2025		

1. *Issuer* name

Factorial Inc.

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

1788013 ☐ 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.

1/30/2026	3/26/2026	

1. *Issuer* name

FIDUS INVESTMENT Corp

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

1513363 ☐ Check here, if none

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

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

2/26/2026		

1. *Issuer* name

FINANCIAL INSTITUTIONS INC

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

862831 ☐ Check here, if none

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

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

3/9/2026		

1. *Issuer* name

FIRST BUSEY CORP /NV/

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

314489 ☐ Check here, if none

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

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

2/26/2026

1. *Issuer* name

FirstCash Holdings, Inc.

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

840489 ☐ Check here, if none

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

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

2/9/2026

1. *Issuer* name

FiscalNote Holdings, Inc.

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

1823466 ☐ 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 3/24/2026

1. *Issuer* name

FUEL TECH, INC.

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

846913 ☐ 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.

3/3/2026

1. *Issuer* name

GBank Financial Holdings Inc.

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

1791145 ☐ Check here, if none

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

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

3/27/2026

1. *Issuer* name

GEOSPACE TECHNOLOGIES CORP

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

1001115 ☐ Check here, if none

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

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

11/21/2025

1. *Issuer* name

Global Self Storage, Inc.

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

1031235 ☐ 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.

3/25/2026

1. *Issuer* name

GRAY MEDIA, INC

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

43196 ☐ Check here, if none

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

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

2/26/2026

1. *Issuer* name

Green Brick Partners, Inc.

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

1373670 ☐ Check here, if none

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

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

2/25/2026

1. *Issuer* name

HACKETT GROUP, INC.

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

1057379 ☐ Check here, if none

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

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

2/27/2026

1. *Issuer* name

HBT Financial, Inc.

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

775215 ☐ Check here, if none

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

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

3/6/2026

1. *Issuer* name

HIGHWATER ETHANOL LLC

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

1371451 ☐ 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.

1/22/2026

1. *Issuer* name

Horizon Technology Finance Corp

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

1487428 ☐ 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.

3/3/2026

1. *Issuer* name

Immuneering Corp

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

1790340 ☐ Check here, if none

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

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

3/6/2026

1. *Issuer* name

INTERNATIONAL BANCSHARES CORP

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

315709 ☐ Check here, if none

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

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

2/26/2026

1. *Issuer* name

INTEST CORP

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

1036262 ☐ Check here, if none

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

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

3/12/2026

1. *Issuer* name

IRADIMED CORP

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

1325618 ☐ Check here, if none

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

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

3/6/2026

1. *Issuer* name

JOHNSON OUTDOORS INC

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

788329 ☐ Check here, if none

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

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously

issued *audit report*s.

12/12/2025		

1. *Issuer* name
LAKELAND INDUSTRIES INC

2. *Issuer* CIK (Central Index Key) number, if any
798081 ☐ 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.

4/16/2025		

1. *Issuer* name
Lazydays Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1721741 ☐ Check here, if none

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

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

4/30/2025		

1. *Issuer* name
LOCORR FUTURES PORTFOLIO FUND L.P.

2. *Issuer* CIK (Central Index Key) number, if any
861441 ☐ 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.

3/25/2026		

1. *Issuer* name
MapLight Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1770069 ☐ 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.

4/25/2025	10/6/2025	3/26/2026

1. *Issuer* name
MARCHEX INC

2. *Issuer* CIK (Central Index Key) number, if any
1224133 ☐ 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.

3/25/2026		

1. *Issuer* name
MEDIFAST INC

2. *Issuer* CIK (Central Index Key) number, if any
910329 ☐ Check here, if none

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

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

2/17/2026

1. *Issuer* name

MID PENN BANCORP INC

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

879635 ☐ Check here, if none

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

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

3/12/2026

1. *Issuer* name

NATIONAL PRESTO INDUSTRIES INC

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

80172 ☐ Check here, if none

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

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

3/13/2026

1. *Issuer* name

NEEDHAM FUNDS INC

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

1002537 ☐ Check here, if none

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

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

2/26/2026

1. *Issuer* name

NewtekOne, Inc.

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

1587987 ☐ Check here, if none

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

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

3/10/2026

1. *Issuer* name

Northeast Bank

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

☑ Check here, if none

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

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

9/11/2025

1. *Issuer* name

Northern Lights Fund Trust

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

1314414 ☐ 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	11/26/2025	2/27/2026

1. *Issuer* name

NORTHERN LIGHTS FUND TRUST II

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

1518042 ☐ Check here, if none

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

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

7/30/2025	1/29/2026	

1. *Issuer* name

NORTHERN LIGHTS FUND TRUST III

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

1537140 ☐ Check here, if none

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

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

8/28/2025	11/26/2025	

1. *Issuer* name

Northern Lights Variable Trust

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

1352621 ☐ Check here, if none

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

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

2/27/2026		

1. *Issuer* name

NORTHPOINTE BANCSHARES INC

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

1336706 ☐ Check here, if none

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

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

3/27/2026		

1. *Issuer* name

Oak Valley Bancorp

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

1431567 ☐ 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.

3/25/2026		

1. *Issuer* name

Omega Flex, Inc.

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

1317945 ☐ Check here, if none

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

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

3/12/2026

1. *Issuer* name

OppFi Inc.

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

1818502 ☐ Check here, if none

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

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

3/12/2026

1. *Issuer* name

Organogenesis Holdings Inc.

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

1661181 ☐ Check here, if none

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

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

2/26/2026

1. *Issuer* name

PATRIOT NATIONAL BANCORP INC

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

1098146 ☐ 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

PennantPark Enhanced Income Fund

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

2078146 ☐ Check here, if none

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

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

10/21/2025

1. *Issuer* name

PennantPark Floating Rate Capital Ltd.

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

1504619 ☐ Check here, if none

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

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously

issued *audit report*s.

11/24/2025

1. *Issuer* name
PENNANTPARK INVESTMENT CORP

2. *Issuer* CIK (Central Index Key) number, if any
1383414 Check here, if none

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

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

11/24/2025

1. *Issuer* name
PennantPark Private Income Fund

2. *Issuer* CIK (Central Index Key) number, if any
2089126 Check here, if none

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

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

11/25/2025

1. *Issuer* name
PETMED EXPRESS INC

2. *Issuer* CIK (Central Index Key) number, if any
1040130 Check here, if none

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

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

10/14/2025

1. *Issuer* name
PMF Fund, L.P.

2. *Issuer* CIK (Central Index Key) number, if any
1597219 Check here, if none

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

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

5/30/2025

1. *Issuer* name
PMF TEI Fund, L.P.

2. *Issuer* CIK (Central Index Key) number, if any
1597220 Check here, if none

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

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

5/30/2025

1. *Issuer* name
Pre-IPO & Growth Fund

2. *Issuer* CIK (Central Index Key) number, if any
2071525 Check here, if none

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

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

12/18/2025

1. *Issuer* name

Princeton Everest Fund

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

1620515 ☐ Check here, if none

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

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

5/30/2025

1. *Issuer* name

ProPetro Holding Corp.

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

1680247 ☐ Check here, if none

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

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

2/19/2026

1. *Issuer* name

QCR HOLDINGS INC

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

906465 ☐ Check here, if none

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

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

2/27/2026

1. *Issuer* name

Remora Capital Corp

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

2045370 ☐ 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.

5/27/2025 3/27/2026

1. *Issuer* name

RESOURCES CONNECTION, INC.

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

1084765 ☐ Check here, if none

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

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

7/28/2025

1. *Issuer* name

REV Group, Inc.

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

1687221 ☐ Check here, if none

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

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

12/10/2025

1. *Issuer* name

REX AMERICAN RESOURCES Corp

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

744187 ☐ 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.

3/30/2026

1. *Issuer* name

Savara Inc

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

1160308 ☐ Check here, if none

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

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

3/13/2026

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

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

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

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

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

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

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

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

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

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

1. *Issuer* name

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

☐ Check here, if none

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

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

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

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

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

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

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

1. *Broker*'s or *Dealer*'s name
4170 Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
326718

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1977141 ☐ 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
Aardvark Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
166932

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1569299 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
159041

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1529090 ☐ 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
Amerant Investments, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
117284

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1146222 ☐ 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
Apex Clearing Corporation

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
13071

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
278331 ☐ 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
Apex Fintech Brokerage Services LLC (f/k/a FinTron Investment LLC)

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
305818

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1788631 ☐ 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
Asante Capital Group Advisors LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
155178

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1501393 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
5/20/2025

1. *Broker*'s or *Dealer*'s name
B.C. Ziegler and Company

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
61

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
109309 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
139941

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1354872 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
1/26/2026

1. *Broker*'s or *Dealer*'s name
Belvedere Trading LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
132605

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1300257 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Breakwater Group Distribution Services, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
167601

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1574366 ☐ 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
Bruce Markets LLC (f/k/a Peak6 Trading LLC)

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
300209

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1767041 ☐ 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
Cambridge Investment Research Inc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
39543

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1002599 ☐ 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
CION Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
15487

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
750108 ☐ 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
Cognitive Capital LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
131272

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1285919 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/11/2026

1. *Broker*'s or *Dealer*'s name
Commerz Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
41957

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1023990 ☐ 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
Commonwealth Equity Services LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
8032

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
312272 ☐ 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

Consello Financial LLC

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

326524

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

1976642 ☐ Check here, if none

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

4/1/2025 3/25/2026

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

Consolidated Trading LLC

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

117726

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

1146220 ☐ 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

CTC LLC

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

44597

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

1053725 ☐ Check here, if none

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

2/25/2026

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

Cumberland Securities LLC

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

13970

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

739502 ☐ Check here, if none

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

2/6/2026

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

DRW Execution Services LLC

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

290408

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

1719050 ☐ 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

DRW Securities LLC

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

45908

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

1068940 ☐ 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
DV Equities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
312688

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1841659 ☐ 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
DV Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
305134

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1785508 ☐ 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
Dynamex Trading LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
127434

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1239395 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
11/10/2025

1. *Broker*'s or *Dealer*'s name
DZ Financial Markets

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
47098

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1083675 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/17/2026

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
311650

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1841454 ☐ 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
Feltl and Company

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
6905

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

63598 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/6/2026

1. *Broker*'s or *Dealer*'s name
First Analysis Securities Corporation

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
10446

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
701426 ☐ 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
Gelber Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
18367

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
801628 ☐ 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
GLMX Technologies LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
289301

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1711788 ☐ 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
Group One Trading LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
37484

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
932540 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
11/21/2025

1. *Broker*'s or *Dealer*'s name
Hidden Road Partners CIV US LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
331954

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
2029588 ☐ 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
HRT Execution Services LLC

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

128491

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

1263128 ☐ Check here, if none

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

2/13/2026

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

IFP Securities, LLC

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

297287

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

1744853 ☐ 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

Intrepid Partners, LLC

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

198516

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

1638755 ☐ Check here, if none

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

3/26/2026

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

Lamberson Capital LLC

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

282040

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

1657387 ☐ 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

Latour Trading LLC

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

150887

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

1467283 ☐ Check here, if none

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

2/24/2026

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

Legionnaire Securities LLC

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

297422

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

1742344 ☐ Check here, if none

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

2/11/2026

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

LFT Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
290210

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1717675 ☐ 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
Marathon Capital Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
103767

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1102673 ☐ 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
Maven Global Markets Trading LLP

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
317195

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1892040 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/25/2025

1. *Broker*'s or *Dealer*'s name
MD Vanilla B.V.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
310544

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1837758 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/23/2025

1. *Broker*'s or *Dealer*'s name
Money Concepts Capital Corp

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
12963

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
716851 ☐ 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
MoneyLion Securties LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
298395

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1750870 ☐ Check here, if none

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

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

Needham & Company LLC

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

16360

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

764900 ☐ 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

Nordea Securities LLC

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

292574

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

1729875 ☐ 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

Old Mission Capital LLC

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

146991

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

1431146 ☐ 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

Old Mission Markets LLC

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

281867

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

1655660 ☐ 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

Optiver Execution Services LLC

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

316308

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

1930514 ☐ Check here, if none

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

2/24/2026

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

Peak6 Capital Management LLC

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

43773

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

1044627 ☐ 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
Performance Trust Capital Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
36155

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
920788 ☐ 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
Prime Capital Markets, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
310298

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1820777 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Quilvest Capital Partners Securities LLC (f/k/a Quilvest Securities LLC)

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
286380

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1692970 ☐ 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
Roth Capital Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
15407

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
748532 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/27/2025

1. *Broker*'s or *Dealer*'s name
Rothschild Investment LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
728

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
85338 ☐ 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
Russell Investments Financial Services, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
21771

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

828653 ☐ 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

Russell Investments Implementation Services, LLC

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

329

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

85816 ☐ 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

Simplex Trading LLC

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

153585

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

1488542 ☐ 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

Third Lake Associates LLC

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

324388

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

1975812 ☐ 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

Tidal Partners LLC

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

323885

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

1956991 ☐ Check here, if none

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

3/13/2026

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

Tourmaline Partners, LLC

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

154492

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

1495896 ☐ Check here, if none

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

3/11/2026

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

Tower Principal Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
319604

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1925409 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
131341

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1286611 ☐ 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
TradeZero America, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
282940

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1666653 ☐ 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
TRC Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
171272

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1605726 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Veritas Capital Securities, L.L.C.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
323755

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1950187 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Wolverine Execution Services LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
120719

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1172613 ☐ 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

Wolverine Trading LLC

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

36848

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

927337 ☐ 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

Xidar Securities LLC

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

328928

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

2001048 ☐ 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

XR Securities LLC

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

145357

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

1413732 ☐ Check here, if none

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

2/19/2026

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

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

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

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

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

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

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

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

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

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

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

☐ Check here, if none

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

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

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

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

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

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

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

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

☐ 4.4.a.6

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

PART V - OFFICES AND AFFILIATIONS

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

ITEM 5.1 - FIRM'S OFFICES

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 420 20th Street North	Street address 1
Street address 2 Suite 2600	Street address 2
City Birmingham	City
State/Province Alabama	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 35203	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 205 East Benson Boulevard	Street address 1
Street address 2 Suite 320	Street address 2
City Anchorage	City
State/Province Alaska	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 99503	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2375 East Camelback Road	Street address 1
Street address 2 Suite 300	Street address 2
City Phoenix	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 85016	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 17400 Laguna Canyon Road	Street address 1
Street address 2 Suite 200	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 1 515 South Flower Street	Street address 1
Street address 2 17th 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 90071	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3430 Carmel Mountain Road	Street address 1
Street address 2 Suite 200	Street address 2
City San Diego	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
92121	

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 3900	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 333 West San Carlos Street	Street address 1
Street address 2 Suite 700	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 95110	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 555 17th Street	Street address 1
Street address 2 Suite 1200	Street address 2
City Denver	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

80202	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5990 Greenwood Plaza Boulevard	Street address 1
Street address 2 Suite 350	Street address 2
City Greenwood Village	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80111	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 20 Batterson Park Road	Street address 1
Street address 2 Suite 380	Street address 2
City Farmington	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06032	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 225 Asylum Street	Street address 1
Street address 2 Suite 2300	Street address 2
City Hartford	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 Elm Street	Street address 1
Street address 2 Suite 200	Street address 2
City Stamford	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06902	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1250 H Street Northwest	Street address 1
Street address 2 Suite 700 & 1000	Street address 2
City Washington	City
State/Province District of Columbia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20005	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2811 Ponce de Leon Boulevard	Street address 1
Street address 2 Suite 820	Street address 2
City Coral Gables	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33134	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 201 East Las Olas Boulevard	Street address 1
Street address 2 Suite 2500	Street address 2
City Fort Lauderdale	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33301	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1301 Riverplace Boulevard	Street address 1
Street address 2 Suite 1700	Street address 2
City Jacksonville	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32207	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7351 Office Park Place	Street address 1
Street address 2 Suite 100	Street address 2
City Melbourne	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32940	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
5551 Ridgewood Drive	
Street address 2	Street address 2
Suite 401	
City	City
Naples	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
34108	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
333 South Garland Avenue	
Street address 2	Street address 2
Suite 1410	
City	City
Orlando	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
32801	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1001 Water Street	
Street address 2	Street address 2
Suite 500	
City	City
Tampa	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
33602	

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

United States	
Street address 1 1555 Palm Beach Lakes Boulevard	Street address 1
Street address 2 Suite 500	Street address 2
City West Palm Beach	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33401	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1201 West Peachtree Street Northwest	Street address 1
Street address 2 Suite 800	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30309	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2021 South First Street	Street address 1
Street address 2 Suite 110	Street address 2
City Champaign	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 61820	Zip/Postal code

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

Street address 1 30 South Wacker Drive	Street address 1
Street address 2 Suite 3300	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 1 200 South Wacker Drive	Street address 1
Street address 2 Suites 3900 & 3950	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 United States
Street address 1 117 East Main Street	Street address 1 P.O. Box 1070
Street address 2 Suite 210	Street address 2
City Galesburg	City Galesburg
State/Province Illinois	State/Province Illinois
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 61401	Zip/Postal code 61402-1070

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

401 Main Street	
Street address 2 Suite 1200	Street address 2
City Peoria	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 61602	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1252 Bell Valley Road	Street address 1
Street address 2 Suite 300	Street address 2
City Rockford	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 61108	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1450 American Lane	Street address 1
Street address 2 Suite 1400	Street address 2
City Schaumburg	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60173	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 240 East Jackson Boulevard	Street address 1

Street address 2 Suite 201	Street address 2
City Elkhart	City
State/Province Indiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46516	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 American Square	Street address 1
Street address 2 Suite 2800	Street address 2
City Indianapolis	City
State/Province Indiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46282	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4100 Edison Lakes Parkway	Street address 1
Street address 2 Suite 210	Street address 2
City Mishawaka	City
State/Province Indiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46545	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2304 Spruce Hills Drive	Street address 1
Street address 2	Street address 2

City Bettendorf	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 52722	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 201 First Street Southeast	Street address 1
Street address 2 Suite 800	Street address 2
City Cedar Rapids	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 52401	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4650 East 53rd Street	Street address 1
Street address 2	Street address 2
City Davenport	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 52807	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 400 Locust Street	Street address 1
Street address 2 Suite 640	Street address 2

City	City
Des Moines	
State/Province	State/Province
Iowa	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
50309	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
700 Locust Street	
Street address 2	Street address 2
Suite 205	
City	City
Dubuque	
State/Province	State/Province
Iowa	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
52001	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
404 East College Street	
Street address 2	Street address 2
Suite 300	
City	City
Iowa City	
State/Province	State/Province
Iowa	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
52240	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
10 North Washington Avenue	
Street address 2	Street address 2
Suite 200	
City	City

Mason City	
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 50401-3252	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 International Drive	Street address 1
Street address 2 Suite 400	Street address 2
City Baltimore	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 21202-4649	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9801 Washingtonian Boulevard	Street address 1
Street address 2 Suite 500	Street address 2
City Gaithersburg	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20878	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 80 City Square	Street address 1
Street address 2	Street address 2
City Boston	City

State/Province	State/Province
Massachusetts	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
02129	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
719 Griswold Street	
Street address 2	Street address 2
Suite 820	
City	City
Detroit	
State/Province	State/Province
Michigan	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
48226	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
227 W 1st Street	
Street address 2	Street address 2
Suite 700	
City	City
Duluth	
State/Province	State/Province
Minnesota	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
55802-1913	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
801 Nicollet Mall	
Street address 2	Street address 2
Suite 1200-West Tower	
City	City
Minneapolis	
State/Province	State/Province

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 310 Broadway Avenue South	Street address 1
Street address 2 Suite 300	Street address 2
City Rochester	City
State/Province Minnesota	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 55904	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 8182 Maryland Avenue	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 63105	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4622 Pennsylvania Avenue	Street address 1
Street address 2 Suite 1100	Street address 2
City Kansas City	City
State/Province Missouri	State/Province

Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 64112	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 Q Street	Street address 1
Street address 2 Suite 130	Street address 2
City Lincoln	City
State/Province Nebraska	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 68508	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1299 Farnam Street	Street address 1
Street address 2 Suite 530	Street address 2
City Omaha	City
State/Province Nebraska	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 68102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 10845 Griffith Peak Drive	Street address 1
Street address 2 Suite 450	Street address 2
City Las Vegas	City
State/Province Nevada	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 89135	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 333 Thornall Street	Street address 1
Street address 2 Sixth Floor	Street address 2
City Edison	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08837	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 151 West 42nd Street	Street address 1
Street address 2 19th Floor	Street address 2
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10036	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 300 South Tryon Street	Street address 1
Street address 2 Suite 1500	Street address 2
City Charlotte	City
State/Province North Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
28202	

Office physical address	Office mailing address ☐ Same as physical address
Country United States	Country United States
Street address 1 230 North Elm Street	Street address 1 P.O. Box 2470
Street address 2 Suite 1100	Street address 2 Greensboro
City Greensboro	City Greensboro
State/Province North Carolina	State/Province North Carolina
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 27401	Zip/Postal code 27402-2470

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5444 Wade Park Boulevard	Street address 1
Street address 2 Suite 350	Street address 2
City Raleigh	City
State/Province North Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 27607-4185	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 255 East Fifth Street	Street address 1
Street address 2 Suite 2200	Street address 2
City Cincinnati	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

45202	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 127 Public Square	Street address 1
Street address 2 Suite 2300	Street address 2
City Cleveland	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44114	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 955 Yard Street	Street address 1
Street address 2 Suite 300	Street address 2
City Grandview Heights	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 43212	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6 South Patterson Boulevard	Street address 1
Street address 2	Street address 2
City Dayton	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 45402	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 210 Park Avenue	Street address 1
Street address 2 Suite 1725	Street address 2
City Oklahoma City	City
State/Province Oklahoma	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 73102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 518 East Township Line Road	Street address 1
Street address 2 Suite 300	Street address 2
City Blue Bell	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19422	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 614 North Front Street	Street address 1
Street address 2	Street address 2
City Harrisburg	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 17101	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 30 South 17th Street	Street address 1
Street address 2 Suite 710	Street address 2
City Philadelphia	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1001 Liberty Avenue	Street address 1
Street address 2 Suite 800	Street address 2
City Pittsburgh	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 15222	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 110 South Phillips Avenue	Street address 1
Street address 2 Suite 300	Street address 2
City Sioux Falls	City
State/Province South Dakota	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 57104	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
1222 Demonbreun Street	
Street address 2	Street address 2
Suite 1000	
City	City
Nashville	
State/Province	State/Province
Tennessee	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
37203-3341	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
300 Colorado Street	
Street address 2	Street address 2
Suite 1700	
City	City
Austin	
State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
78701	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
13155 Noel Road	
Street address 2	Street address 2
Suite 2200	
City	City
Dallas	
State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
75240	

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

United States	
Street address 1 5128 Apache Plume Road	Street address 1
Street address 2 Suite 200	Street address 2
City Fort Worth	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 76109	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1330 Post Oak Boulevard	Street address 1
Street address 2 Suite 2400	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77056	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 19026 Ridgewood Parkway	Street address 1
Street address 2 Suite 400	Street address 2
City San Antonio	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 78259	Zip/Postal code

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

Street address 1 2755 East Cottonwood Parkway	Street address 1
Street address 2	Street address 2
City Salt Lake City	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84121	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1861 International Drive	Street address 1
Street address 2 Suite 400	Street address 2
City McLean	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 22102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 919 East Main Street	Street address 1
Street address 2 Suite 1800	Street address 2
City Richmond	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 23219	Zip/Postal code

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

920 Fifth Avenue	
Street address 2 Suite 2800	Street address 2
City Seattle	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98104	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 201 Main Street	Street address 1
Street address 2 Suite 810	Street address 2
City La Crosse	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 54601	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 South Pinckney Street	Street address 1
Street address 2 Suite 930	Street address 2
City Madison	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 53703	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 411 East Wisconsin Avenue	Street address 1

Street address 2	Street address 2
Suite 1600	
City	City
Milwaukee	
State/Province	State/Province
Wisconsin	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
53202	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
India	
Street address 1	Street address 1
Rosewood, 3rd Floor, J Block, Embassy Manyata Tech Pa…	
Street address 2	Street address 2
City	City
Bengaluru	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Karnataka	
Zip/Postal code	Zip/Postal code
560045	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
India	
Street address 1	Street address 1
9th & 10th Floor, HQ 27, The Headquarters, B, 660, Sush…	
Street address 2	Street address 2
City	City
Gurugram	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Haryana	
Zip/Postal code	Zip/Postal code
122009	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
India	
Street address 1	Street address 1
10th floor, Tower 1, Phoenix Equinox, Lumbini Avenue, Ga…	
Street address 2	Street address 2

City Hyderabad	City
State/Province	State/Province
Non-U.S. State/Province Telangana	Non-U.S. State/Province
Zip/Postal code 500032	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Level - 6, Tower-B1, Candor Techspace, IT/ITes SEZ Com…	Street address 1
Street address 2	Street address 2
City Kolkata	City
State/Province	State/Province
Non-U.S. State/Province West Bengal	Non-U.S. State/Province
Zip/Postal code 700156	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country El Salvador	Country
Street address 1 Calle Cortez Blanco #8 Urb. Madreselva Santa Elena, Sui…	Street address 1
Street address 2	Street address 2
City San Salvador	City
State/Province	State/Province
Non-U.S. State/Province Antiguo Cuscatlán, La Libertad	Non-U.S. State/Province
Zip/Postal code 1502	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
RSM International

Entity Address

Country	State/Province
United Kingdom	
Street address 1	**Non-U.S. State/Province**
50 Cannon St	England
Street address 2	**Zip/Postal code**
	EC4N 6JJ
City	
London	

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

RSM US LLP is the U.S. member of RSM International ("RSM"). RSM is the brand used by a network of independent accounting and consulting firms, each of which practices in its own right. The network is not itself a separate legal entity of any description in any jurisdiction. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, a Swiss association. The network is administered by RSM International Limited, a company registered in England and Wales. The member firms of RSM collaborate to provide services to global clients, but are separate and distinct legal entities which cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party.

Entity name
RSM LLP

Entity Address

Country	State/Province
United States	Illinois
Street address 1	**Non-U.S. State/Province**
30 South Wacker Drive	
Street address 2	**Zip/Postal code**
Suite 3300	60606
City	
Chicago	

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

In January 2026, the partners of RSM US joined the transatlantic partnership with partners of RSM Canada, RSM UK and RSM Ireland. The partnership is a Delaware limited liability partnership named RSM LLP, that is a shared leadership and governance framework to establish common approaches to strategy, investment, and partner economics among its participants. RSM LLP is not expected to earn income, incur expenses, have assets or liabilities, have employees, engage in commercial activity or require capital investment from its members and RSM LLP will not provide services (or obtain any licenses to provide services). Each of RSM US, RSM Canada, RSM UK and RSM Ireland maintain separate legal entities and continue as independent member firms of the RSM International network. Audit opinions continue to be issued by the individual public accounting firms, and each firm retains responsibility for its system of quality management, independence compliance, and professional judgments.

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*	8815	☐	☐
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)	4490	☐	☐
c. Total number of the Firm's personnel	18216	☐	☐

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):	Jamie Given name (first name)	Klenieski Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/26/2026	
Business Title:	Partner, Audit Quality and Risk Leader	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address	
Country United States	State/Province Pennsylvania
Street address 1 518 East Township Line Road	Non-U.S. State/Province
Street address 2 Suite 300	Zip/Postal code 19422
City Blue Bell	
Business telephone number (incl. country and area codes) +1-215-648-3014	
Business facsimile number (incl. country and area codes) +1-215-641-8680	
Business e-mail address Jamie.Klenieski@rsmus.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.