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

CohnReznick 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: 1301 Avenue of the Americas	Street address 1:
Street address 2:	Street address 2:
City: New York	City:
State/Province: New York	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 10019	Zip/Postal code:

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

001-212-297-0400

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

001-212-922-0913

Website address of the Firm

cohnreznick.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) Hilbert	Given name (first name) Robert
Business title Managing Partner of Assurance	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 1301 Avenue of the Americas	Street address 1
Street address 2	Street address 2
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10019	Zip/Postal code
Business telephone number (incl. country and area codes) 001-646-601-7843	
Business facsimile number (incl. country and area codes) 001-646-254-7495	
Business e-mail address robert.hilbert@cohnreznick.com	

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

PART II - GENERAL INFORMATION CONCERNING THIS REPORT

ITEM 2.1 - REPORTING PERIOD

State the reporting period covered by this report.

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

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

ITEM 2.2 - AMENDMENTS

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

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

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

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

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

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

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

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

PART III - GENERAL INFORMATION CONCERNING THE FIRM

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

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

ITEM 3.2 - FEES BILLED TO *ISSUER AUDIT* CLIENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. *Issuer* name
Acurx Pharmaceuticals, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1736243 ☐ 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
Advanced Flower Capital Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1822523 ☐ 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
ADMA Biologics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1368514 ☐ 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
ARK RESTAURANTS CORP

2. *Issuer* CIK (Central Index Key) number, if any
779544 ☐ 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
Belpointe PREP, LLC

2. *Issuer* CIK (Central Index Key) number, if any
1807046 ☐ Check here, if none

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

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

3/19/2026

1. *Issuer* name
CG VARIABLE ANNUITY SEPARATE ACCOUNT

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

888230 ☐ 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

CHURCH & DWIGHT CO INC /DE/

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

313927 ☐ Check here, if none

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

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

6/18/2025

1. *Issuer* name

Columbia Financial, Inc.

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

1723596 ☐ 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

Compass Therapeutics, Inc.

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

1738021 ☐ 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

Context Therapeutics Inc.

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

1842952 ☐ Check here, if none

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

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

3/23/2026

1. *Issuer* name

CREDITRISKMONITOR COM INC

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

315958 ☐ 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.

3/24/2026

1. *Issuer* name

ENNIS, INC.

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

33002 ☐ 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.

5/13/2025

1. *Issuer* name

Ennis, Inc. 401(k) Plan

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

33002 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name

ETHAN ALLEN INTERIORS INC

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

896156 ☐ 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.

8/22/2025

1. *Issuer* name

Ethan Allen Retirement Savings Plan

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

896156 ☐ 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

FONAR CORP

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

355019 ☐ 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.

9/22/2025

1. *Issuer* name

Forward Industries

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

38264 ☐ 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.

12/11/2025

1. *Issuer* name
Forum Real Estate Income Fund

2. *Issuer* CIK (Central Index Key) number, if any
1857314 ☐ 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
IN8BIO, INC.

2. *Issuer* CIK (Central Index Key) number, if any
1740279 ☐ 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
Inhibikase Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1750149 ☐ Check here, if none

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

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

3/26/2026

1. *Issuer* name
JOSS Realty REIT, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
2067746 ☐ 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.

5/12/2025

1. *Issuer* name
LINDE PLC

2. *Issuer* CIK (Central Index Key) number, if any
1707925 ☐ Check here, if none

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

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

6/20/2025

1. *Issuer* name
MARRIOTT INTERNATIONAL INC /MD/

2. *Issuer* CIK (Central Index Key) number, if any
1048286 ☐ Check here, if none

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

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

6/24/2025

1. *Issuer* name

MAXCYTE, INC.

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

1287098 ☐ 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.

3/24/2026

1. *Issuer* name

NAVIENT CORP

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

1593538 ☐ 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

PARK AEROSPACE CORP

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

76267 ☐ 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

R F INDUSTRIES LTD

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

740664 ☐ 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.

1/14/2026

1. *Issuer* name

Rafael Holdings, Inc.

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

1713863 ☐ 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.

10/29/2025

1. *Issuer* name

RESEARCH FRONTIERS INC

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

793524 ☐ 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

Rocky Mountain Chocolate Factory, Inc.

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

1616262 ☐ Check here, if none

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

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

6/20/2025

1. *Issuer* name

Sinclair, Inc.

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

1971213 ☐ Check here, if none

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

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

6/18/2025

1. *Issuer* name

SPRUCE POWER HOLDING CORP

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

1772720 ☐ Check here, if none

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

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

3/31/2026

1. *Issuer* name

STRATUS PROPERTIES INC

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

885508 ☐ 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

Sunrise Realty Trust, Inc.

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

2012706 ☐ 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

Urgent.ly Inc.

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

1603652 ☐ 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

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
1851 Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
153006

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1482939 ☐ 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
Enterprise Equities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
27394

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
868039 ☐ 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
IFM (US) Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
166325

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1563344 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/24/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
36927

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
928873 ☐ 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
Mediobanca Securities USA, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
143189

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1388353 ☐ 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
Millburn Ridgefield LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
148870

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1449651 ☐ 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
Momentus Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
307780

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1805205 ☐ 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
O'Neil Securities, Incorporated

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
894

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
74597 ☐ 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
Pave Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
324533

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1958711 ☐ 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
Saybrus Equity Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
153319

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1486231 ☐ 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
SEB Securities, Inc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
23710

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
843844 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
UOB Global Equity Sales LLC

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

126500

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

1225152 ☐ Check here, if none

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

2/18/2026

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

Valley Financial Management, Inc

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

105387

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

1128122 ☐ 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

Willow Wealth Markets LLC

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

172295

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

☑ Check here, if none

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

3/30/2026

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: 4
- ○ 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 3560 Lenox Road NE, Suite 2900	Street address 1
Street address 2	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30326	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 301 Congress Avenue, Suite 2000	Street address 1
Street address 2	Street address 2
City Austin	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 78701	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 East Pratt Street, 4th Floor	Street address 1
Street address 2	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7501 Wisconsin Avenue, Suite 400E	Street address 1
Street address 2	Street address 2
City Bethesda	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20814-6583	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2401 NW Boca Raton Blvd.	Street address 1
Street address 2	Street address 2
City Boca Raton	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33431-6632	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 One Post Office Square, Suite 2950	Street address 1
Street address 2	Street address 2
City Boston	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
02109	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 350 Granite Street, Suite 1200	Street address 1
Street address 2	Street address 2
City Braintree	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02184	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 South Tryon Street, Suite 1925	Street address 1
Street address 2	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 28202	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 South Wacker Drive, Suite 3550	Street address 1
Street address 2	Street address 2
City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

60606	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6635 Cowboys Way, Suite 130	Street address 1
Street address 2	Street address 2
City Frisco	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75034-3965	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1331 17th Street, Suite 710 LoDo Towers	Street address 1
Street address 2	Street address 2
City Denver	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80202	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2321 Rosecrans Avenue, Suite 4280	Street address 1
Street address 2	Street address 2
City El Segundo	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90245	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 490 Sawgrass Corporate Parkway, Suite 200	Street address 1
Street address 2	Street address 2
City Fort Lauderdale (Sunrise)	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33325-6254	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 350 Church Street, 12th Floor	Street address 1
Street address 2	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 1 101 Crawfords Corner Road, Suite 2316	Street address 1
Street address 2	Street address 2
City Holmdel	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07733	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1800 West Loop South, Suite 1120	Street address 1
Street address 2	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77027	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4455 Military Trail, Suite 201	Street address 1
Street address 2	Street address 2
City Jupiter	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33458-4843	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 707 Wilshire Boulevard, Suite 4950	Street address 1
Street address 2	Street address 2
City Los Angeles	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90017	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
1305 Walt Whitman Road, Suite 210	
Street address 2	Street address 2
City	City
Melville	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
11747	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1221 Brickell Avenue, Suite 1450	
Street address 2	Street address 2
City	City
Miami	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
33131	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
7500 Highway 55, Suite 350	
Street address 2	Street address 2
City	City
Minneapolis	
State/Province	State/Province
Minnesota	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
55427	

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

United States	
Street address 1 1301 Avenue of the Americas, Tenth Floor	Street address 1
Street address 2	Street address 2
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10019	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 14 Sylvan Way, 3rd Floor	Street address 1
Street address 2	Street address 2
City Parsippany	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07054	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 519 Bush Street	Street address 1
Street address 2	Street address 2
City Red Wing	City
State/Province Minnesota	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 55066	Zip/Postal code

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

Street address 1	Street address 1
4470 Cox Road, Suite 250	
Street address 2	Street address 2
City	City
Glen Allen (Richmond)	
State/Province	State/Province
Virginia	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
23060	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
2575 Commerce Drive NW, Suite 200	
Street address 2	Street address 2
City	City
Rochester	
State/Province	State/Province
Minnesota	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
55901	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
621 Capital Mall, Suite 2150	
Street address 2	Street address 2
City	City
Sacramento	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
95814	

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

11452 El Camino Real, Suite 110	
Street address 2	Street address 2
City San Diego	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92130	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 201 California Street, Suite 1550	Street address 1
Street address 2	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 94111	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3031 Tisch Way	Street address 1
Street address 2 110 Plaza West, Office 1066	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 95128	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4 Landmark Square, Suite 410	Street address 1

Street address 2	Street address 2
City	City
Stamford	
State/Province	State/Province
Connecticut	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
06901	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
101 N Gadsden Street	
Street address 2	Street address 2
City	City
Tallahassee	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
32301-1507	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
8000 Towers Crescent Drive, Suite 1000	
Street address 2	Street address 2
City	City
Tysons	
State/Province	State/Province
Virginia	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
22182	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
500 Edgewater Drive, 3rd Floor/Suite 566	
Street address 2	Street address 2

City Wakefield	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 01880	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 10 Bank Street, Suite 1190	Street address 1
Street address 2	Street address 2
City White Plains	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10606	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 21600 Oxnard Street, Suite 1950	Street address 1
Street address 2	Street address 2
City Woodland Hills	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91367	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Olympia Tech Park 7 & 2 FL, ALTIUS Block A,B&C	Street address 1
Street address 2 Wing Plot No. 1 SIDCO Industrial Estate,Guindy	Street address 2

City Chennai	City
State/Province	State/Province
Non-U.S. State/Province Tamil Nadu	Non-U.S. State/Province
Zip/Postal code 600 032	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Cayman Islands	Country Cayman Islands
Street address 1 19 Tarpon Island Drive	Street address 1 P.O. Box 1748
Street address 2	Street address 2
City Newlands	City Newlands
State/Province	State/Province
Non-U.S. State/Province Grand Cayman	Non-U.S. State/Province Grand Cayman
Zip/Postal code KY1-1109	Zip/Postal code KY1-1109

Office physical address	Office mailing address ☑ Same as physical address
Country Philippines	Country
Street address 1 12th F, CTP Asean Tower Block 3 Lot 2	Street address 1
Street address 2 Asean Drive Spectrum District,	Street address 2
City Filinvest Alabang Muntinlupa City	City
State/Province	State/Province
Non-U.S. State/Province Metro Manila	Non-U.S. State/Province
Zip/Postal code	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
Nexia International

Entity Address

Country	State/Province
United Kingdom	
Street address 1	**Non-U.S. State/Province**
71 KIngsway	
Street address 2	**Zip/Postal code**
	WC2B 6ST
City	
London	

Provide a brief description of the relationship the Firm has with this entity
CohnReznick is a member of Nexia International, a global association of independent accountancy, tax and business advisors.

Entity name
CohnReznick Advisory LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	**Non-U.S. State/Province**
1301 Avenue of the Americas	
Street address 2	**Zip/Postal code**
	10019
City	
New York	

Provide a brief description of the relationship the Firm has with this entity
"CohnReznick" is the brand name under which CohnReznick LLP and CohnReznick Advisory LLC and their respective subsidiaries provide professional services. CohnReznick LLP and CohnReznick Advisory LLC (and their respective subsidiaries) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CohnReznick LLP is a licensed CPA firm that provides attest services to its clients. CohnReznick Advisory LLC provides tax and business consulting services to its clients. CohnReznick Advisory LLC and its subsidiaries are not licensed CPA firms.

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*	2540	☐	☐
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)	1330	☐	☐
c. Total number of the Firm's personnel	3831	☐	☐

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*

Piascik & Associates, Richmond VA

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

8

Name of the other *public accounting firm*

Smith Schafer & Associates

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

80

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

Business mailing address

Country United States	State/Province New York
Street address 1 1301 Avenue of the Americas	Non-U.S. State/Province
Street address 2	Zip/Postal code 10019
City New York	

Business telephone number (incl. country and area codes)

001-646-601-7843

Business facsimile number (incl. country and area codes)

001-646-477-0580

Business e-mail address

robert.hilbert@cohnreznick.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.