Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Annual Return/Report of Employee Benefit Plan** This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ **Complete all entries in accordance with the instructions to the Form 5500.**	OMB Nos. 1210-0110 1210-0089 **2022** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan THERAPY BRANDS 401(K) PLAN	**1b** Three-digit plan number (PN) ▶ 001 **1c** Effective date of plan 11/01/2016
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) THERANEST, LLC 2 NORTH 20TH STREET, STE 500 BIRMINGHAM, AL 35203	**2b** Employer Identification Number (EIN) 46-3580910 **2c** Plan Sponsor's telephone number 205-540-0014 **2d** Business code (see instructions) 541600

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2023	BETTY CALDWELL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor

PENTEGRA SERVICES, INC.

701 WESTCHESTER AVENUE, STE 320E
WHITE PLAINS, NY 10604

3b Administrator's EIN
13-3745616

3c Administrator's telephone number
844-367-2848

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	596
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	431
a(2) Total number of active participants at the end of the plan year	**6a(2)**	423
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	184
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	608
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	608
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	588
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	12
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2A 2E 2J 2K 2F 2G 2R 2S 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)
- **(1)** ☒ Insurance
- **(2)** ☐ Code section 412(e)(3) insurance contracts
- **(3)** ☒ Trust
- **(4)** ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)
- **(1)** ☒ Insurance
- **(2)** ☐ Code section 412(e)(3) insurance contracts
- **(3)** ☒ Trust
- **(4)** ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules
- **(1)** ☒ **R** (Retirement Plan Information)
- **(2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules
- **(1)** ☒ **H** (Financial Information)
- **(2)** ☐ **I** (Financial Information – Small Plan)
- **(3)** ☒ 1 **A** (Insurance Information)
- **(4)** ☒ **C** (Service Provider Information)
- **(5)** ☐ **D** (DFE/Participating Plan Information)
- **(6)** ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code______________________

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
THERAPY BRANDS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THERANEST, LLC

D Employer Identification Number (EIN)
46-3580910

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
GREAT WEST LIFE AND ANNUITY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	Policy or contract year (g) To
84-0467907	68322	505130-01	110	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	**4**	412727
5 Current value of plan's interest under this contract in separate accounts at year end	**5**	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	**6b**	
c Premiums due but unpaid at the end of the year	**6c**	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b Balance at the end of the previous year			**7b**	312472
c Additions: (1) Contributions deposited during the year	**7c(1)**	305680		
(2) Dividends and credits	**7c(2)**	0		
(3) Interest credited during the year	**7c(3)**	3661		
(4) Transferred from separate account	**7c(4)**	86305		
(5) Other (specify below)	**7c(5)**	19954		
▶ LOAN REPAYMENT; FORFEITURES				
(6)Total additions			**7c(6)**	415600
d Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	728072
e Deductions:				
(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	23856		
(2) Administration charge made by carrier	**7e(2)**	3070		
(3) Transferred to separate account	**7e(3)**	288419		
(4) Other (specify below)	**7e(4)**	0		
▶				
(5) Total deductions			**7e(5)**	315345
f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	412727

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision)	**b** ☐ Dental	**c** ☐ Vision	**d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness)	**f** ☐ Long-term disability	**g** ☐ Supplemental unemployment	**h** ☐ Prescription drug
i ☐ Stop loss (large deductible)	**j** ☐ HMO contract	**k** ☐ PPO contract	**l** ☐ Indemnity contract
m ☐ Other (specify) ▶			

9 Experience-rated contracts:

a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
THERAPY BRANDS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THERANEST, LLC

D Employer Identification Number (EIN)
46-3580910

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions). . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

COMMONWEALTH EQUITY SERVICES — 29 SAWYER ROAD, WALTHAM, MA 02453-3483

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

EMPOWER ADVISORY GROUP, LLC — 8515 EAST ORCHARD ROAD, GREENWOOD VILLAGE, CO 80111

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

EMPOWER ANNUITY INS CO OF AMERICA — 8515 EAST ORCHARD ROAD, GREENWOOD VILLAGE, CO 80111

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PENTEGRA SERVICES INC. — 5350 SEVENTY SEVEN CENTER DR STE 20, CHARLOTTE, NC 28217

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PENTEGRA SERVICES INC.

5350 SEVENTY SEVEN CENTER DR STE 20
CHARLOTTE, NC 28217

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMIN	43266	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

EMPOWER ANNUITY INS CO OF AMERICA

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	31017	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

COMMONWEALTH EQUITY SERVICES LLC

29 SAWYER ROAD
WALTHAM, MA 02453-3483

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	28543	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	14120	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II **Service Providers Who Fail or Refuse to Provide Information**

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Financial Information** This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	OMB No. 1210-0110 **2022** **This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan THERAPY BRANDS 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THERANEST, LLC	**D** Employer Identification Number (EIN) 46-3580910

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		**(a)** Beginning of Year	**(b)** End of Year
a Total noninterest-bearing cash	**1a**		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	**1b(1)**		
(2) Participant contributions	**1b(2)**		
(3) Other	**1b(3)**		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	**1c(1)**		
(2) U.S. Government securities	**1c(2)**		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	**1c(3)(A)**		
(B) All other	**1c(3)(B)**		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	**1c(4)(A)**		
(B) Common	**1c(4)(B)**		
(5) Partnership/joint venture interests	**1c(5)**		
(6) Real estate (other than employer real property)	**1c(6)**		
(7) Loans (other than to participants)	**1c(7)**		
(8) Participant loans	**1c(8)**	91166	82026
(9) Value of interest in common/collective trusts	**1c(9)**		
(10) Value of interest in pooled separate accounts	**1c(10)**		
(11) Value of interest in master trust investment accounts	**1c(11)**		
(12) Value of interest in 103-12 investment entities	**1c(12)**		
(13) Value of interest in registered investment companies (e.g., mutual funds)	**1c(13)**	11366617	11432288
(14) Value of funds held in insurance company general account (unallocated contracts)	**1c(14)**	312472	412727
(15) Other	**1c(15)**		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	11770255	11927041
	Liabilities			
g	Benefit claims payable	**1g**		
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	11770255	11927041

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	**2a(1)(A)**	1318013	
	(B) Participants	**2a(1)(B)**	2495784	
	(C) Others (including rollovers)	**2a(1)(C)**	199649	
	(2) Noncash contributions	**2a(2)**		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		4013446
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**		
	(B) U.S. Government securities	**2b(1)(B)**		
	(C) Corporate debt instruments	**2b(1)(C)**		
	(D) Loans (other than to participants)	**2b(1)(D)**		
	(E) Participant loans	**2b(1)(E)**	3760	
	(F) Other	**2b(1)(F)**		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		3760
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**		
	(B) Common stock	**2b(2)(B)**		
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	533829	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		533829
	(3) Rents	**2b(3)**		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**		
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**		
	(B) Other	**2b(5)(B)**		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2624799
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1926236
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1652112	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1652112
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	74072	
(2) Contract administrator fees	2i(2)	43266	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		117338
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1769450
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		156786
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: KASSOUF & CO **(2)** EIN: 65-0590670

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		1996

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year ________________.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year ________________.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
THERAPY BRANDS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THERANEST, LLC

D Employer Identification Number (EIN)
46-3580910

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.......... **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 71-0294708 ____________

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.......... **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.......... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month ________ Day ________ Year ________

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).......... **6a**

b Enter the amount contributed by the employer to the plan for this plan year.......... **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).......... **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.......... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.......... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.......... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.......... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock?.......... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).......... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.......... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _______ Day _______ Year _______

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _______ Day _______ Year _______

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ________________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _______ Day _______ Year _______

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ________________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _______ Day _______ Year _______

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ________________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _______ Day _______ Year _______

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ________________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _______ Day _______ Year _______

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ________________________________

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)......	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)......	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year......	**15a**	
b The corresponding number for the second preceding plan year......	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers......	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ...... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ...... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _______% Investment-Grade Debt: _______% High-Yield Debt: _______% Real Estate: _______% Other: _______%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation____

Therapy Brands 401(k) Plan

Birmingham, Alabama

Financial Statements

December 31, 2022 and 2021

Therapy Brands 401(k) Plan
Table of Contents
December 31, 2022 and 2021

Independent Auditor's Report

Trustees and Administrator
Therapy Brands 401(k) Plan
Birmingham, Alabama

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of Therapy Brands 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2022 and the related notes to the financial statements (modified cash basis).

Management, having determined it is permissible in the circumstances, has elected to have the audits of Therapy Brands 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 2 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 1.

- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Therapy Brands 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor’s Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Therapy Brands 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Therapy Brands 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

The supplemental schedules (modified cash basis) of Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Schedule H, Line 4i - Schedule of Assets (Held at End of Year), Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of or for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- The form and content of the supplemental schedules (modified cash basis), other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedules (modified cash basis) related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

KASSOUF & CO., INC.

Kassouf & Co.

Certified Public Accountants

July 18, 2023

Therapy Brands 401(k) Plan
Statements of Net Assets Available for Benefits (Modified Cash Basis)
December 31, 2022 and 2021

	2022	2021
Assets		
Investments, at Fair Value	$ 11,845,015	$ 11,679,089
Employer contribution receivable	-	11,913
Notes Receivable from Participants	82,026	91,166
Total Assets Available for Benefits	11,927,041	11,782,168
Net Assets Available for Benefits	$ 11,927,041	$ 11,782,168

See accompanying notes.

Therapy Brands 401(k) Plan
Statement of Changes in Net Assets Available for Benefits (Modified Cash Basis)
For the Year Ended December 31, 2022

Additions to Net Assets Attributed to:	
Contributions	
Employer	$ 1,306,100
Employee	2,495,784
Rollover	199,649
Total Contributions	4,001,533
Investment Income	
Net depreciation in fair value of investments	(2,624,799)
Interest and dividends	533,829
Participant loan interest	3,760
Net Investment Income	(2,087,210)
Total Additions	1,914,323
Deductions from Net Assets Attributed to:	
Benefits paid to participants	1,652,112
Administrative expenses	117,338
Total Deductions	1,769,450
Net increase	144,873
Net Assets Available for Benefits	
Beginning of year	11,782,168
End of year	$ 11,927,041

See accompanying notes.

Note 1. Description of Plan and Summary of Significant Accounting Policies

The following description of the Therapy Brands 401(k) Plan (the Plan) provides general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

A. **General** - The Plan is a defined contribution plan, created on January 1, 2018, covering substantially all employees of TheraNest, LLC. Effective December 31, 2018, the Plan was amended to add TenEleven Group, Inc. as a participating employer and to merge the TenEleven Group, Inc. 401k Plan into the Plan. Effective January 1, 2019, the Plan was amended to add Accupoint, LLC, Amvik Solutions, LLC dba WebABA, Apex EDI, CodeMetro, Inc., DataFinch Technologies, Inc., Fusion Web Clinic, and MyClientsPlus, LLC as participating employers. With these amendments, the CodeMetro, Inc. 401(k) Plan and DataFinch Technologies, Inc. 401(k) Plan were merged into the Plan. Effective June 1, 2019, the Plan was amended to add Rumpelstiltskin, LLC dba KASA, as a participating employer. Effective September 1, 2019, the Plan was amended to add Logik Solutions, LLC, and to merge the Logik Solutions, Inc. 401(k) Plan into the Plan. Effective December 1, 2019, the Plan was amended to add Aitken and Aitken Consulting dba A2C Medical as a participating employer. Effective May 1, 2020, the Plan was amended to add Procentive.com, LLC and BillCare, LLC as participating employers. Effective July 1, 2020, the Plan was amended to add NewCrop, LLC as a participating employer.

   Employees covered by a collective bargaining agreement, leased employees and non-resident aliens are not eligible to become Plan participants. For elective deferrals, matching contributions, and discretionary profit-sharing contributions, employees are eligible to participate on the first day of the Plan year month coinciding with or subsequent to the date on which they complete three months of service and have attained the age of eighteen. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

B. **Contributions** - Each year, participants may contribute a percentage of their annual compensation, subject to certain limitations imposed by the Internal Revenue Code. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

B. **Contributions (Continued)** - The Employer may make matching contributions to the Plan equal to a discretionary percentage, to be determined by the Employer, of the participant's elective deferrals. Effective January 1, 2021, the Employer elected to match 100% of the first 3% of the base compensation that a participant contributed. Effective August 27, 2021, the Employer elected to change match formula to 100% of the first 3% of the base compensation that a participant contributed plus 50% of the next 1% of base compensation, subject to certain limitations imposed by the Internal Revenue Code. Effective January 1, 2022, the Employer elected to match 100% of the first 3% of the base compensation that a participant contributed plus 50% of the next 2% of base compensation, subject to certain limitations imposed by the Internal Revenue Code. In addition, the Employer may make discretionary profit-sharing contributions. No discretionary profit-sharing contributions were made in 2022 and 2021.

Effective January 1, 2021, the Plan executed an amendment to cease safe harbor contributions. On August 5, 2021, effective January 1, 2022, the Plan executed an amendment reinstate safe harbor status. The safe harbor matching contribution will be equal to 100% of an employee's salary deferrals that do not exceed 3% of compensation plus 50% of salary deferrals between 3% and 5% of compensation. The safe harbor matching contribution is 100% vested.

C. **Participant Accounts** - Each participant's account is credited with the participant's contribution and an allocation of the Company's contribution periodically as such contributions are made to the Plan. Plan earnings are credited on a daily basis. Allocations are based on participant earnings or account balances, as defined in the Plan agreement.

D. **Vesting** - Participants are immediately vested in their contributions plus actual earnings or losses thereon. Vesting in discretionary employer contributions is based upon years of service. Until January 1, 2021, a participant's vesting percentage increased by 20% for each year of credited service, starting with two years of service, and was 100% vested after six years of credited service. Effective January 1, 2021, a participant becomes 100% vested after one year of service.

Note 1. Description of Plan and Summary of Significant Accounting Policies – Continued

E. **Payment of Benefits** - A former participant or a participant's beneficiary, who is eligible to receive benefits, will receive his or her vested benefits in a single lump sum payment. The Plan also allows distributions to participants in the event an immediate financial hardship is incurred. For the years ended December 31, 2022 and 2021, upon termination, vested account balances that did not exceed $5,000 were automatically distributed to the participant. If a mandatory distribution is made to a participant because his or her vested account balance is greater than $1,000 but does not exceed $5,000, the funds will be rolled into an IRA, if no affirmative election is made by the participant to either receive the funds or roll over the distribution.

F. **Notes Receivable from Participants** - Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding balance of loans during the one-year period ending on the date before the new loan is made, or one-half of the present value of the participant's vested account balance. The loans are secured by the participant's account balance and incurred interest at rates of 4.25 to 8.00 percent at December 31, 2022. The loans are secured by the participant's account balance and incurred interest at rates of 4.25 to 5.75 percent at December 31, 2021. Loans must bear a reasonable rate of interest and the applicable rate is determined at the time the loan is made. Principal and interest are paid ratably through monthly payroll deductions.

G. **Life Insurance** - Life insurance contracts are prohibited within the Plan.

H. **Administration** - Great-West Life and Annuity Insurance Company and Great-West Trust Company, LLC have been appointed custodians of the Plan. All funds in the Plan are held in trust by the custodians. Certain administrative expenses for custodian fees and recordkeeping fees are paid directly by the Plan.

I. **Forfeited Accounts** - These accounts may be used to pay Plan expenses or reduce employer contributions. At December 31, 2022 and 2021, forfeited non-vested accounts totaled $45,569 and $39,113, respectively. The forfeitures used to reduce employer contributions were $11,913 for the year ended December 31, 2022. There were no forfeitures used to pay Plan expenses or to reduce employer contributions for the year ended December 31, 2021.

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

Basis of Accounting

The Plan's policy is to prepare its financial statements on the modified cash basis of accounting. Investment income is recognized when received, and disbursements are recognized when made. Accordingly, the financial statements are not intended to present the net assets available for benefits and changes in net assets available for benefits of the plan in accordance with accounting principles generally accepted in the United States of America.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Sponsor determines the Plan's valuation policies. See Note 3 for information concerning fair value measurement.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation or depreciation in fair value of investments is the difference between the proceeds received or aggregate fair market value of investments determined at the end of the year and the aggregate fair value of investments determined at the beginning of the year or cost if acquired during the year. Dividends are recorded when received.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of the financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Note 2. Information Prepared and Certified by Custodian (Unaudited)

The following is a summary of the investment information regarding the Plan as of December 31, 2022 and 2021, and for the years then ended, included in the Plan's financial statements and supplemental schedules that were prepared or derived from information prepared by the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator had obtained certifications from the trustee that such information is complete and accurate.

Note 2. Information Prepared and Certified by Custodian (Unaudited) - Continued

The trustee providing such information was Great-West Life and Annuity Insurance Company and Great-West Trust Company, LLC for the years ended December 31, 2022 and 2021.

		2022		**2021**
Investments, at fair value:				
Mutual funds	$	11,432,288	$	11,366,617
Annuity contract		412,727		312,472
Total investments	$	11,845,015	$	11,679,089

		2022
Investment income:		
Net depreciation in fair value of investments	$	(2,624,799)
Interest and dividends		533,829
Participant loan interest		3,760
Total investment income	$	(2,087,210)

Note 3. Fair Value of Assets and Liabilities

The Plan accounts for fair value measurements in accordance with FASB ASC 820. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Note 3. Fair Value of Assets and Liabilities – Continued

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Mutual funds: Valued at the daily closing prices as reported by the funds. Net Asset Value for the mutual funds are generally obtained from a file feed from the National Securities Clearing Corporation, and/or directly from the fund house, or a secondary pricing source, such as Interactive Data Corporation (IDC).

Annuity contract: Valued at fair value of the investment contract. Prior to contract termination, fair value equals contract value. Fair value is determined by using a discounted cash flow valuation methodology where the interest rate for the portfolio investment contract is reset at least as frequently as annually.

The proceeding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2022 and 2021:

		Assets at Fair Value as of December 31, 2022		
	Fair Value	Quoted Prices in Active Markets Identical for Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	$ 11,432,288	$ 11,432,288	$ -	$ -
Annuity contract	412,727	-	412,727	-
Total	$ 11,845,015	$ 11,432,288	$ 412,727	$ -

Note 3. Fair Value of Assets and Liabilities - Continued

	Assets at Fair Value as of December 31, 2021			
	Fair Value	Quoted Prices in Active Markets Identical for Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	$ 11,366,617	$ 11,366,617	$ -	$ -
Annuity contract	312,472	-	312,472	-
Total	$ 11,679,089	$ 11,366,617	$ 312,472	$ -

Note 4. Party-In-Interest Transactions

The investments of the Plan are shares of mutual funds managed by the Custodian; therefore, these transactions qualify as party-in-interest transactions.

Note 5. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would be 100% vested in their accounts.

Note 6. Tax Status

On June 30, 2020, the Internal Revenue Service stated that the prototype adopted by the Plan, as then designed, qualifies under Section 401(a) of the Internal Revenue Code. Although the Plan has been amended since receiving a determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated in accordance with the Internal Revenue Code.

Note 7. ERISA Bond Requirement

The Employee Retirement Income Security Act of 1974 (ERISA) requires that every person who handles funds or other property of the Plan be bonded. The bond coverage is to be determined by the balance of the total plan assets, and is required to be at least equal to the lesser of 10% of the plan's assets at the beginning of the plan year or $500,000. At December 31, 2022 and 2021, the Plan's sponsor maintained bond coverage in the amount of 10% of Plan assets capped at $500,000.

Note 8. Risk and Uncertainties

The Plan permits participants to invest in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for plan benefits (modified cash basis).

Note 9. Concentration of Investments

Included in investments at December 31, 2022 is one fund amounting to $1,217,426. This investment represents 10% of total investments at December 31, 2022. Included in investments at December 31, 2021 were two funds amounting to $1,364,883 and $1,163,594. These investments represent 12% and 10%, respectively, of total investments at December 31, 2021. A significant decline in the market value of these funds would significantly affect the net assets available for benefits.

Note 10. Prohibited Transactions

During 2022 and 2021, the Plan Sponsor inadvertently failed to deposit $1,490 and $506, respectively, of participant contributions within the timeframe required by the DOL. The DOL considers late deposits to be nonexempt prohibited transactions. The Plan Sponsor is in the process of completing the necessary corrective actions with regards to the late remittances for the years ending December 31, 2022 and 2021.

Note 11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500:

	2022	2021
Net assets available for plan benefits as reflected in the financial statements	$ 11,927,041	$ 11,782,168
Employer contributions receivable	-	(11,913)
Net assets available for plan benefits as reflected on Form 5500	$ 11,927,041	$ 11,770,255

Note 11. Reconciliation of Financial Statements to Form 5500 - Continued

The following is a reconciliation of the net increase in net assets available for plan benefits per the financial statements to Form 5500:

		2022
Net increase in net assets available for plan benefits as reflected in the financial statements	$	144,873
Prior year employer contributions receivable		11,913
Net income as reflected on Form 5500	$	156,786

Note 12. Plan Amendments

Effective January 1, 2022, the Plan Sponsor executed an amendment to reinstate safe harbor status. The Safe Harbor matching contribution will be 100% of deferrals that do not exceed 3% of compensation plus 50% of deferrals between 3% and 5% of compensation.

Effective January 1, 2022, the Plan was restated to adopt the cycle 3 restatement and to bring the Plan into compliance with the requirements of the 2017 Cumulative List (Notice 2017-37).

Note 13. Subsequent Events

The Plan sponsor has evaluated subsequent events through July 18, 2023 the date on which the financial statements were available to be issued.

Effective January 1, 2023, the Plan was restated and a new Plan document was adopted. The Plan also changed custodial and recordkeeping service providers from Great-West Life and Annuity Insurance Company and Great-West Trust Company, LLC to Fidelity Management Company.

Effective June 1, 2023, the Plan was amended to merge in the Echo Management Group 401(k) Profit Sharing Plan, to allow the Plan to accept rollovers of after-tax employee contributions, and to add XAFTsoft and Oakland Technology Group as predecessor employers for purposes of eligibility.

Supplemental Information

Therapy Brands 401(k) Plan
EIN 46-3580910 PLN 001
Attachment to Form 5500 Schedule H Item 4a

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Pay Period End Date		Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
			Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
11/5/2021	Contributions	$ 506	$ 506	$ -	$ -	$ -
3/25/2022	Contributions	1,442	1,442	-	-	-
3/31/2022	Contributions	48	48	-	-	-
		$ 1,996	$ 1,996	$ -	$ -	$ -

See independent auditor's report.

Therapy Brands 401(k) Plan
EIN 46-3580910 PLN 001
Attachment to Form 5500 Schedule H, Line 4i

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

(A)	(B) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(D) Cost	(E) Current value
*	Great-West Trust Company	Vanguard 500 Index Admiral	**	$ 1,217,426
*	Great-West Trust Company	American Funds 2035 Trgt Date Retire R6	**	1,122,608
*	Great-West Trust Company	American Funds 2050 Trgt Date Retire R6	**	1,085,772
*	Great-West Trust Company	American Funds 2055 Trgt Date Retire R6	**	1,026,936
*	Great-West Trust Company	American Funds 2040 Trgt Date Retire R6	**	991,007
*	Great-West Trust Company	American Funds 2045 Trgt Date Retire R6	**	985,986
*	Great-West Trust Company	Vanguard Growth Index ADM	**	586,115
*	Great-West Trust Company	Baird Aggregate Bond INST	**	563,022
*	Great-West Trust Company	American Funds 2030 Trgt Date Retire R6	**	434,494
*	Great-West Trust Company	T. Rowe Price Int'l Disciplined Eq I	**	395,429
*	Great-West Trust Company	Fidelity Mid Cap Index	**	357,928
*	Great-West Trust Company	Vanguard Windsor ADM	**	323,586
*	Great-West Trust Company	American Funds 2025 Trgt Date Retire R6	**	302,016
*	Great-West Trust Company	American Funds 2060 Trgt Date Retire R6	**	290,134
*	Great-West Trust Company	Vanguard Small Cap Growth Index Admiral	**	276,322
*	Great-West Trust Company	Putnam International Value R6	**	272,143
*	Great-West Trust Company	Allspring Short-Term Bond Plus Inst	**	229,664
*	Great-West Trust Company	American Century Emerging Markets R6	**	198,395
*	Great-West Trust Company	Allspring Special Mid Cap Value R6	**	153,562
*	Great-West Trust Company	Cohen & Steers Instl Realty Shares	**	142,129
*	Great-West Trust Company	Fidelity Small Cap Index	**	119,047
*	Great-West Trust Company	Blackrock High Yield Bond Portfolio K	**	96,684
*	Great-West Trust Company	PGIM Global Total Return R6	**	77,941
*	Great-West Trust Company	Vanguard Small Cap Value Index Admiral	**	57,003
*	Great-West Trust Company	American Funds 2015 Trgt Date Retire R6	**	50,786
*	Great-West Trust Company	Franklin Small Cap Value R6	**	25,048
*	Great-West Trust Company	Virtus KAR Mid-Cap Growth R6	**	23,519
*	Great-West Trust Company	Victory Trivalent Int'l Small-Cap R6	**	22,984
*	Great-West Trust Company	American Century Global Real Estate R6	**	4,327
*	Great-West Trust Company	Eaton Vance Floating Rate R6	**	275
				$ 11,432,288
*	Great-West Trust Company	Annuity Contract		
		Key Guaranteed Portfolio Fund	**	412,727
*	Participant Loans	Participant Loans:		
		Interest rates from 4.25% to 8%, varying maturities	-	82,026
				$ 11,927,041

* Party-in-interest as defined by ERISA
** Cost omitted for participant directed investments

See independent auditor's report.

Therapy Brands 401(k) Plan
EIN: 46-3580910 PLN: 001
Attachment to Form 5500 Schedule H Item 4i

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)

(A) Identity of issuer, borrower, lessor, or similar party	(B) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(C) Cost of acquisitions	(D) Proceeds of dispositions
Great-West Trust Company	Key Guaranteed Portfolio Fund	*	$ 299,206
			$ 299,206

* Cost omitted for participant directed investments

Kassouf & Co., Inc.

Therapy Brands 401(k) Plan
EIN: 46-3580910 PLN: 001
Attachment to Form 5500 Schedule H, Line 4j

Schedule H, line 4j - Schedule of Reportable Transactions

(A) Identity of Party Involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(G) Cost of Asset	(H) Current Value on Trans Date	(I) Net Gain or (Loss)
Category (III): Series of Securities Transactions in Excess of 5% of Plan Assets						
Great-West Trust Company	American Funds 2035 Trgt Date Retire R6	519,484	-	519,484	519,484	-
Great-West Trust Company	American Funds 2035 Trgt Date Retire R6	-	481,744	472,461	481,744	9,283
Great-West Trust Company	American Funds 2040 Trgt Date Retire R6	496,191	-	496,191	496,191	-
Great-West Trust Company	American Funds 2040 Trgt Date Retire R6	-	214,751	217,995	214,751	(3,244)
Great-West Trust Company	American Funds 2050 Trgt Date Retire R6	404,543	-	404,543	404,543	-
Great-West Trust Company	American Funds 2050 Trgt Date Retire R6	-	190,477	174,876	190,477	15,601
Great-West Trust Company	American Funds 2055 Trgt Date Retire R6	435,162	-	435,162	435,162	-
Great-West Trust Company	American Funds 2055 Trgt Date Retire R6	-	183,950	191,100	183,950	(7,150)
Great-West Trust Company	Vanguard 500 Index Admiral	640,813	-	640,813	640,813	-
Great-West Trust Company	Vanguard 500 Index Admiral	-	259,498	237,668	259,498	21,830
Great-West Trust Company	Vanguard Windsor Adm	320,547	-	320,547	320,547	-
Great-West Trust Company	Vanguard Windsor Adm	-	347,097	359,421	347,097	(12,324)
Great-West Trust Company	Key Guaranteed Portfolio Fund	412,470	-	412,470	412,470	-
Great-West Trust Company	Key Guaranteed Portfolio Fund	-	315,345	315,345	315,345	-

Therapy Brands 401(k) Plan

Birmingham, Alabama

Financial Statements

December 31, 2022 and 2021

Therapy Brands 401(k) Plan
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December 31, 2022 and 2021

Kassouf
CPAs and Advisors

Independent Auditor's Report

Trustees and Administrator
Therapy Brands 401(k) Plan
Birmingham, Alabama

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of Therapy Brands 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2022 and the related notes to the financial statements (modified cash basis).

Management, having determined it is permissible in the circumstances, has elected to have the audits of Therapy Brands 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 2 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 1.

- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Therapy Brands 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor’s Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Therapy Brands 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Therapy Brands 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

The supplemental schedules (modified cash basis) of Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Schedule H, Line 4i - Schedule of Assets (Held at End of Year), Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of or for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- The form and content of the supplemental schedules (modified cash basis), other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedules (modified cash basis) related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

KASSOUF & CO., INC.

Kassouf & Co.

Certified Public Accountants

July 18, 2023

Therapy Brands 401(k) Plan
Statements of Net Assets Available for Benefits (Modified Cash Basis)
December 31, 2022 and 2021

	2022	**2021**
Assets		
Investments, at Fair Value	$ 11,845,015	$ 11,679,089
Employer contribution receivable	-	11,913
Notes Receivable from Participants	82,026	91,166
Total Assets Available for Benefits	11,927,041	11,782,168
Net Assets Available for Benefits	$ 11,927,041	$ 11,782,168

See accompanying notes.

Therapy Brands 401(k) Plan
Statement of Changes in Net Assets Available for Benefits (Modified Cash Basis)
For the Year Ended December 31, 2022

Additions to Net Assets Attributed to:	
Contributions	
Employer	$ 1,306,100
Employee	2,495,784
Rollover	199,649
Total Contributions	4,001,533
Investment Income	
Net depreciation in fair value of investments	(2,624,799)
Interest and dividends	533,829
Participant loan interest	3,760
Net Investment Income	(2,087,210)
Total Additions	1,914,323
Deductions from Net Assets Attributed to:	
Benefits paid to participants	1,652,112
Administrative expenses	117,338
Total Deductions	1,769,450
Net increase	144,873
Net Assets Available for Benefits	
Beginning of year	11,782,168
End of year	$ 11,927,041

See accompanying notes.

Note 1. Description of Plan and Summary of Significant Accounting Policies

The following description of the Therapy Brands 401(k) Plan (the Plan) provides general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

A. **General** - The Plan is a defined contribution plan, created on January 1, 2018, covering substantially all employees of TheraNest, LLC. Effective December 31, 2018, the Plan was amended to add TenEleven Group, Inc. as a participating employer and to merge the TenEleven Group, Inc. 401k Plan into the Plan. Effective January 1, 2019, the Plan was amended to add Accupoint, LLC, Amvik Solutions, LLC dba WebABA, Apex EDI, CodeMetro, Inc., DataFinch Technologies, Inc., Fusion Web Clinic, and MyClientsPlus, LLC as participating employers. With these amendments, the CodeMetro, Inc. 401(k) Plan and DataFinch Technologies, Inc. 401(k) Plan were merged into the Plan. Effective June 1, 2019, the Plan was amended to add Rumpelstiltskin, LLC dba KASA, as a participating employer. Effective September 1, 2019, the Plan was amended to add Logik Solutions, LLC, and to merge the Logik Solutions, Inc. 401(k) Plan into the Plan. Effective December 1, 2019, the Plan was amended to add Aitken and Aitken Consulting dba A2C Medical as a participating employer. Effective May 1, 2020, the Plan was amended to add Procentive.com, LLC and BillCare, LLC as participating employers. Effective July 1, 2020, the Plan was amended to add NewCrop, LLC as a participating employer.

Employees covered by a collective bargaining agreement, leased employees and non-resident aliens are not eligible to become Plan participants. For elective deferrals, matching contributions, and discretionary profit-sharing contributions, employees are eligible to participate on the first day of the Plan year month coinciding with or subsequent to the date on which they complete three months of service and have attained the age of eighteen. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

B. **Contributions** - Each year, participants may contribute a percentage of their annual compensation, subject to certain limitations imposed by the Internal Revenue Code. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

B. **Contributions (Continued)** - The Employer may make matching contributions to the Plan equal to a discretionary percentage, to be determined by the Employer, of the participant's elective deferrals. Effective January 1, 2021, the Employer elected to match 100% of the first 3% of the base compensation that a participant contributed. Effective August 27, 2021, the Employer elected to change match formula to 100% of the first 3% of the base compensation that a participant contributed plus 50% of the next 1% of base compensation, subject to certain limitations imposed by the Internal Revenue Code. Effective January 1, 2022, the Employer elected to match 100% of the first 3% of the base compensation that a participant contributed plus 50% of the next 2% of base compensation, subject to certain limitations imposed by the Internal Revenue Code. In addition, the Employer may make discretionary profit-sharing contributions. No discretionary profit-sharing contributions were made in 2022 and 2021.

Effective January 1, 2021, the Plan executed an amendment to cease safe harbor contributions. On August 5, 2021, effective January 1, 2022, the Plan executed an amendment reinstate safe harbor status. The safe harbor matching contribution will be equal to 100% of an employee's salary deferrals that do not exceed 3% of compensation plus 50% of salary deferrals between 3% and 5% of compensation. The safe harbor matching contribution is 100% vested.

C. **Participant Accounts** - Each participant's account is credited with the participant's contribution and an allocation of the Company's contribution periodically as such contributions are made to the Plan. Plan earnings are credited on a daily basis. Allocations are based on participant earnings or account balances, as defined in the Plan agreement.

D. **Vesting** - Participants are immediately vested in their contributions plus actual earnings or losses thereon. Vesting in discretionary employer contributions is based upon years of service. Until January 1, 2021, a participant's vesting percentage increased by 20% for each year of credited service, starting with two years of service, and was 100% vested after six years of credited service. Effective January 1, 2021, a participant becomes 100% vested after one year of service.

Note 1. Description of Plan and Summary of Significant Accounting Policies – Continued

E. **Payment of Benefits** - A former participant or a participant's beneficiary, who is eligible to receive benefits, will receive his or her vested benefits in a single lump sum payment. The Plan also allows distributions to participants in the event an immediate financial hardship is incurred. For the years ended December 31, 2022 and 2021, upon termination, vested account balances that did not exceed $5,000 were automatically distributed to the participant. If a mandatory distribution is made to a participant because his or her vested account balance is greater than $1,000 but does not exceed $5,000, the funds will be rolled into an IRA, if no affirmative election is made by the participant to either receive the funds or roll over the distribution.

F. **Notes Receivable from Participants** - Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding balance of loans during the one-year period ending on the date before the new loan is made, or one-half of the present value of the participant's vested account balance. The loans are secured by the participant's account balance and incurred interest at rates of 4.25 to 8.00 percent at December 31, 2022. The loans are secured by the participant's account balance and incurred interest at rates of 4.25 to 5.75 percent at December 31, 2021. Loans must bear a reasonable rate of interest and the applicable rate is determined at the time the loan is made. Principal and interest are paid ratably through monthly payroll deductions.

G. **Life Insurance** - Life insurance contracts are prohibited within the Plan.

H. **Administration** - Great-West Life and Annuity Insurance Company and Great-West Trust Company, LLC have been appointed custodians of the Plan. All funds in the Plan are held in trust by the custodians. Certain administrative expenses for custodian fees and recordkeeping fees are paid directly by the Plan.

I. **Forfeited Accounts** - These accounts may be used to pay Plan expenses or reduce employer contributions. At December 31, 2022 and 2021, forfeited non-vested accounts totaled $45,569 and $39,113, respectively. The forfeitures used to reduce employer contributions were $11,913 for the year ended December 31, 2022. There were no forfeitures used to pay Plan expenses or to reduce employer contributions for the year ended December 31, 2021.

Note 1. Description of Plan and Summary of Significant Accounting Policies - Continued

Basis of Accounting

The Plan's policy is to prepare its financial statements on the modified cash basis of accounting. Investment income is recognized when received, and disbursements are recognized when made. Accordingly, the financial statements are not intended to present the net assets available for benefits and changes in net assets available for benefits of the plan in accordance with accounting principles generally accepted in the United States of America.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Sponsor determines the Plan's valuation policies. See Note 3 for information concerning fair value measurement.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation or depreciation in fair value of investments is the difference between the proceeds received or aggregate fair market value of investments determined at the end of the year and the aggregate fair value of investments determined at the beginning of the year or cost if acquired during the year. Dividends are recorded when received.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of the financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Note 2. Information Prepared and Certified by Custodian (Unaudited)

The following is a summary of the investment information regarding the Plan as of December 31, 2022 and 2021, and for the years then ended, included in the Plan's financial statements and supplemental schedules that were prepared or derived from information prepared by the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator had obtained certifications from the trustee that such information is complete and accurate.

Therapy Brands 401(k) Plan
Notes to Financial Statements (Modified Cash Basis) - Continued
December 31, 2022 and 2021

Note 2. Information Prepared and Certified by Custodian (Unaudited) - Continued

The trustee providing such information was Great-West Life and Annuity Insurance Company and Great-West Trust Company, LLC for the years ended December 31, 2022 and 2021.

	2022	2021
Investments, at fair value:		
Mutual funds	$ 11,432,288	$ 11,366,617
Annuity contract	412,727	312,472
Total investments	$ 11,845,015	$ 11,679,089

	2022
Investment income:	
Net depreciation in fair value of investments	$ (2,624,799)
Interest and dividends	533,829
Participant loan interest	3,760
Total investment income	$ (2,087,210)

Note 3. Fair Value of Assets and Liabilities

The Plan accounts for fair value measurements in accordance with FASB ASC 820. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Note 3. Fair Value of Assets and Liabilities – Continued

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Mutual funds: Valued at the daily closing prices as reported by the funds. Net Asset Value for the mutual funds are generally obtained from a file feed from the National Securities Clearing Corporation, and/or directly from the fund house, or a secondary pricing source, such as Interactive Data Corporation (IDC).

Annuity contract: Valued at fair value of the investment contract. Prior to contract termination, fair value equals contract value. Fair value is determined by using a discounted cash flow valuation methodology where the interest rate for the portfolio investment contract is reset at least as frequently as annually.

The proceeding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2022 and 2021:

		Assets at Fair Value as of December 31, 2022		
	Fair Value	Quoted Prices in Active Markets Identical for Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	$ 11,432,288	$ 11,432,288	$ -	$ -
Annuity contract	412,727	-	412,727	-
Total	$ 11,845,015	$ 11,432,288	$ 412,727	$ -

Note 3. Fair Value of Assets and Liabilities - Continued

	Assets at Fair Value as of December 31, 2021			
	Fair Value	Quoted Prices in Active Markets Identical for Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	$ 11,366,617	$ 11,366,617	$ -	$ -
Annuity contract	312,472	-	312,472	-
Total	$ 11,679,089	$ 11,366,617	$ 312,472	$ -

Note 4. Party-In-Interest Transactions

The investments of the Plan are shares of mutual funds managed by the Custodian; therefore, these transactions qualify as party-in-interest transactions.

Note 5. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would be 100% vested in their accounts.

Note 6. Tax Status

On June 30, 2020, the Internal Revenue Service stated that the prototype adopted by the Plan, as then designed, qualifies under Section 401(a) of the Internal Revenue Code. Although the Plan has been amended since receiving a determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated in accordance with the Internal Revenue Code.

Note 7. ERISA Bond Requirement

The Employee Retirement Income Security Act of 1974 (ERISA) requires that every person who handles funds or other property of the Plan be bonded. The bond coverage is to be determined by the balance of the total plan assets, and is required to be at least equal to the lesser of 10% of the plan's assets at the beginning of the plan year or $500,000. At December 31, 2022 and 2021, the Plan's sponsor maintained bond coverage in the amount of 10% of Plan assets capped at $500,000.

Note 8. Risk and Uncertainties

The Plan permits participants to invest in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for plan benefits (modified cash basis).

Note 9. Concentration of Investments

Included in investments at December 31, 2022 is one fund amounting to $1,217,426. This investment represents 10% of total investments at December 31, 2022. Included in investments at December 31, 2021 were two funds amounting to $1,364,883 and $1,163,594. These investments represent 12% and 10%, respectively, of total investments at December 31, 2021. A significant decline in the market value of these funds would significantly affect the net assets available for benefits.

Note 10. Prohibited Transactions

During 2022 and 2021, the Plan Sponsor inadvertently failed to deposit $1,490 and $506, respectively, of participant contributions within the timeframe required by the DOL. The DOL considers late deposits to be nonexempt prohibited transactions. The Plan Sponsor is in the process of completing the necessary corrective actions with regards to the late remittances for the years ending December 31, 2022 and 2021.

Note 11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500:

	2022	2021
Net assets available for plan benefits as reflected in the financial statements	$ 11,927,041	$ 11,782,168
Employer contributions receivable	-	(11,913)
Net assets available for plan benefits as reflected on Form 5500	$ 11,927,041	$ 11,770,255

Note 11. Reconciliation of Financial Statements to Form 5500 - Continued

The following is a reconciliation of the net increase in net assets available for plan benefits per the financial statements to Form 5500:

		2022
Net increase in net assets available for plan benefits as reflected in the financial statements	$	144,873
Prior year employer contributions receivable		11,913
Net income as reflected on Form 5500	$	156,786

Note 12. Plan Amendments

Effective January 1, 2022, the Plan Sponsor executed an amendment to reinstate safe harbor status. The Safe Harbor matching contribution will be 100% of deferrals that do not exceed 3% of compensation plus 50% of deferrals between 3% and 5% of compensation.

Effective January 1, 2022, the Plan was restated to adopt the cycle 3 restatement and to bring the Plan into compliance with the requirements of the 2017 Cumulative List (Notice 2017-37).

Note 13. Subsequent Events

The Plan sponsor has evaluated subsequent events through July 18, 2023 the date on which the financial statements were available to be issued.

Effective January 1, 2023, the Plan was restated and a new Plan document was adopted. The Plan also changed custodial and recordkeeping service providers from Great-West Life and Annuity Insurance Company and Great-West Trust Company, LLC to Fidelity Management Company.

Effective June 1, 2023, the Plan was amended to merge in the Echo Management Group 401(k) Profit Sharing Plan, to allow the Plan to accept rollovers of after-tax employee contributions, and to add XAFTsoft and Oakland Technology Group as predecessor employers for purposes of eligibility.

Supplemental Information

Therapy Brands 401(k) Plan
EIN 46-3580910 PLN 001
Attachment to Form 5500 Schedule H Item 4a

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Pay Period End Date		Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
			Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
11/5/2021	Contributions	$ 506	$ 506	$ -	$ -	$ -
3/25/2022	Contributions	1,442	1,442	-	-	-
3/31/2022	Contributions	48	48	-	-	-
		$ 1,996	$ 1,996	$ -	$ -	$ -

See independent auditor's report.

Therapy Brands 401(k) Plan
EIN 46-3580910 PLN 001
Attachment to Form 5500 Schedule H, Line 4i

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

(A)	(B) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(D) Cost	(E) Current value
*	Great-West Trust Company	Vanguard 500 Index Admiral	**	$ 1,217,426
*	Great-West Trust Company	American Funds 2035 Trgt Date Retire R6	**	1,122,608
*	Great-West Trust Company	American Funds 2050 Trgt Date Retire R6	**	1,085,772
*	Great-West Trust Company	American Funds 2055 Trgt Date Retire R6	**	1,026,936
*	Great-West Trust Company	American Funds 2040 Trgt Date Retire R6	**	991,007
*	Great-West Trust Company	American Funds 2045 Trgt Date Retire R6	**	985,986
*	Great-West Trust Company	Vanguard Growth Index ADM	**	586,115
*	Great-West Trust Company	Baird Aggregate Bond INST	**	563,022
*	Great-West Trust Company	American Funds 2030 Trgt Date Retire R6	**	434,494
*	Great-West Trust Company	T. Rowe Price Int'l Disciplined Eq I	**	395,429
*	Great-West Trust Company	Fidelity Mid Cap Index	**	357,928
*	Great-West Trust Company	Vanguard Windsor ADM	**	323,586
*	Great-West Trust Company	American Funds 2025 Trgt Date Retire R6	**	302,016
*	Great-West Trust Company	American Funds 2060 Trgt Date Retire R6	**	290,134
*	Great-West Trust Company	Vanguard Small Cap Growth Index Admiral	**	276,322
*	Great-West Trust Company	Putnam International Value R6	**	272,143
*	Great-West Trust Company	Allspring Short-Term Bond Plus Inst	**	229,664
*	Great-West Trust Company	American Century Emerging Markets R6	**	198,395
*	Great-West Trust Company	Allspring Special Mid Cap Value R6	**	153,562
*	Great-West Trust Company	Cohen & Steers Instl Realty Shares	**	142,129
*	Great-West Trust Company	Fidelity Small Cap Index	**	119,047
*	Great-West Trust Company	Blackrock High Yield Bond Portfolio K	**	96,684
*	Great-West Trust Company	PGIM Global Total Return R6	**	77,941
*	Great-West Trust Company	Vanguard Small Cap Value Index Admiral	**	57,003
*	Great-West Trust Company	American Funds 2015 Trgt Date Retire R6	**	50,786
*	Great-West Trust Company	Franklin Small Cap Value R6	**	25,048
*	Great-West Trust Company	Virtus KAR Mid-Cap Growth R6	**	23,519
*	Great-West Trust Company	Victory Trivalent Int'l Small-Cap R6	**	22,984
*	Great-West Trust Company	American Century Global Real Estate R6	**	4,327
*	Great-West Trust Company	Eaton Vance Floating Rate R6	**	275
				$ 11,432,288
*	Great-West Trust Company	Annuity Contract		
		Key Guaranteed Portfolio Fund	**	412,727
*	Participant Loans	Participant Loans:		
		Interest rates from 4.25% to 8%, varying maturities	-	82,026
				$ 11,927,041

* Party-in-interest as defined by ERISA
** Cost omitted for participant directed investments

See independent auditor's report.

Therapy Brands 401(k) Plan
EIN: 46-3580910 PLN: 001
Attachment to Form 5500 Schedule H Item 4i

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)

(A) Identity of issuer, borrower, lessor, or similar party	(B) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(C) Cost of acquisitions	(D) Proceeds of dispositions
Great-West Trust Company	Key Guaranteed Portfolio Fund	*	$ 299,206
			$ 299,206

* Cost omitted for participant directed investments

Therapy Brands 401(k) Plan
EIN: 46-3580910 PLN: 001
Attachment to Form 5500 Schedule H, Line 4j

Schedule H, line 4j - Schedule of Reportable Transactions

(A) Identity of Party Involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(G) Cost of Asset	(H) Current Value on Trans Date	(I) Net Gain or (Loss)
Category (III): Series of Securities Transactions in Excess of 5% of Plan Assets						
Great-West Trust Company	American Funds 2035 Trgt Date Retire R6	519,484	-	519,484	519,484	-
Great-West Trust Company	American Funds 2035 Trgt Date Retire R6	-	481,744	472,461	481,744	9,283
Great-West Trust Company	American Funds 2040 Trgt Date Retire R6	496,191	-	496,191	496,191	-
Great-West Trust Company	American Funds 2040 Trgt Date Retire R6	-	214,751	217,995	214,751	(3,244)
Great-West Trust Company	American Funds 2050 Trgt Date Retire R6	404,543	-	404,543	404,543	-
Great-West Trust Company	American Funds 2050 Trgt Date Retire R6	-	190,477	174,876	190,477	15,601
Great-West Trust Company	American Funds 2055 Trgt Date Retire R6	435,162	-	435,162	435,162	-
Great-West Trust Company	American Funds 2055 Trgt Date Retire R6	-	183,950	191,100	183,950	(7,150)
Great-West Trust Company	Vanguard 500 Index Admiral	640,813	-	640,813	640,813	-
Great-West Trust Company	Vanguard 500 Index Admiral	-	259,498	237,668	259,498	21,830
Great-West Trust Company	Vanguard Windsor Adm	320,547	-	320,547	320,547	-
Great-West Trust Company	Vanguard Windsor Adm	-	347,097	359,421	347,097	(12,324)
Great-West Trust Company	Key Guaranteed Portfolio Fund	412,470	-	412,470	412,470	-
Great-West Trust Company	Key Guaranteed Portfolio Fund	-	315,345	315,345	315,345	-