

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
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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.) ☒ 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: ☒ 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 THE GI ALLIANCE MANAGEMENT 401K SAVINGS PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 03/01/1996
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) THE GI ALLIANCE MANAGEMENT, LLC P O BOX 35629 DALLAS, TX 75235 8627 ELMBROOK DRIVE SUITE 200 DALLAS, TX 75247	2b	Employer Identification Number (EIN) 83-2074098
		2c	Plan Sponsor's telephone number 214-623-6260
		2d	Business code (see instructions) 621111

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.	10/10/2023	MARCOS VIVAS
	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		3b Administrator's EIN																				
		3c Administrator's telephone number																				
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		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black; text-align: center;">5</td> <td style="border: 1px solid black; text-align: right;">4052</td> </tr> </table>	5	4052																		
5	4052																					
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).		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #f2f2f2; height: 20px;"></td> </tr> <tr> <td style="width: 10%; border: 1px solid black; text-align: center;">6a(1)</td> <td style="border: 1px solid black; text-align: right;">3193</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6a(2)</td> <td style="border: 1px solid black; text-align: right;">4699</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6b</td> <td style="border: 1px solid black; text-align: right;">21</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6c</td> <td style="border: 1px solid black; text-align: right;">1039</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6d</td> <td style="border: 1px solid black; text-align: right;">5759</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6e</td> <td style="border: 1px solid black; text-align: right;">11</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6f</td> <td style="border: 1px solid black; text-align: right;">5770</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6g</td> <td style="border: 1px solid black; text-align: right;">5549</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">6h</td> <td style="border: 1px solid black; text-align: right;">168</td> </tr> </table>			6a(1)	3193	6a(2)	4699	6b	21	6c	1039	6d	5759	6e	11	6f	5770	6g	5549	6h	168
6a(1)	3193																					
6a(2)	4699																					
6b	21																					
6c	1039																					
6d	5759																					
6e	11																					
6f	5770																					
6g	5549																					
6h	168																					
a(1) Total number of active participants at the beginning of the plan year																						
a(2) Total number of active participants at the end of the plan year																						
b Retired or separated participants receiving benefits																						
c Other retired or separated participants entitled to future benefits.....																						
d Subtotal. Add lines 6a(2) , 6b , and 6c																						
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.																						
f Total. Add lines 6d and 6e																						
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....																						
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....																						
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black; text-align: center;">7</td> <td style="border: 1px solid black;"></td> </tr> </table>	7																			
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 2F 2G 2J 2K 2S 2T 3H 3D 2R																						
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) ☐ 0 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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.	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 THE GI ALLIANCE MANAGEMENT 401K SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE GI ALLIANCE MANAGEMENT, LLC	D Employer Identification Number (EIN) 83-2074098	

Part I	Service Provider Information (see instructions)
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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)..... ☒ 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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

FAIRCOURT PARTNERS LLC

82-4882966

(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	ADVISOR	387130	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	369615	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

VALEO FINANCIAL ADVISORS

03-0519130

(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 ADVISOR	30942	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
AMANA GROWTH INST - SATURNA CAPITA 91-1454817	0.15%	
(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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan THE GI ALLIANCE MANAGEMENT 401K SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE GI ALLIANCE MANAGEMENT, LLC	D Employer Identification Number (EIN) 83-2074098	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STBLE RTN C		
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.		
c EIN-PN 52-2250946-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9721113
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>THE GI ALLIANCE MANAGEMENT 401K SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE GI ALLIANCE MANAGEMENT, LLC</u>	D Employer Identification Number (EIN) <u>83-2074098</u>	

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 0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1) 0	0
(2) Participant contributions.....		1b(2) 0	0
(3) Other.....		1b(3) 0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1) 6966775	12190536
(2) U.S. Government securities		1c(2) 0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A) 0	0
(B) All other		1c(3)(B) 0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A) 0	0
(B) Common.....		1c(4)(B) 0	1873083
(5) Partnership/joint venture interests		1c(5) 0	0
(6) Real estate (other than employer real property)		1c(6) 0	0
(7) Loans (other than to participants).....		1c(7) 0	0
(8) Participant loans.....		1c(8) 2255272	2925053
(9) Value of interest in common/collective trusts.....		1c(9) 7975810	9721113
(10) Value of interest in pooled separate accounts		1c(10) 0	0
(11) Value of interest in master trust investment accounts.....		1c(11) 0	0
(12) Value of interest in 103-12 investment entities		1c(12) 0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13) 464143450	545172113
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14) 0	0
(15) Other		1c(15) 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	481341307	571881898

Liabilities

g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	481341307	571881898
--	-----------	-----------	-----------

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)	23909015	
(B) Participants.....	2a(1)(B)	26385376	
(C) Others (including rollovers).....	2a(1)(C)	11707078	
(2) Noncash contributions.....	2a(2)	0	62001469
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	190021	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	134742	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		324763
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	15197178
(B) Common stock.....	2b(2)(B)	40402	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	15156776	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		15197178
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	133994	45236
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	88758	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	-1387728
(B) Other.....	2b(5)(B)	-1387728	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		192889
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-113502558
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-37128751
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	36331503	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		36331503
f Corrective distributions (see instructions)	2f		59832
g Certain deemed distributions of participant loans (see instructions)	2g		-25822
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	787688	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		787688
j Total expenses. Add all expense amounts in column (b) and enter total	2j		37153201
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-74281952
l Transfers of assets:			
(1) To this plan	2l(1)		164822543
(2) From this plan	2l(2)		0

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) ☒ 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) ☒ 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: RHODES OSIEK PATYK

(2) EIN: 75-2912970

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:

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.)

	Yes	No	Amount
4a	X		897

	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.)		X	
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.)		X	
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.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
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?		X	
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.)	X		
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?	X		2796
4l	X		2796
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 THE GI ALLIANCE MANAGEMENT 401K SAVINGS PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE GI ALLIANCE MANAGEMENT, LLC		D Employer Identification Number (EIN) 83-2074098
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
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): 04-6568107		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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 _____

Curt H. Osiek
Michael A. Patyk
Paula J. Hunkler
Lisa M. Wharton

INDEPENDENT AUDITOR'S REPORT

To the GI Alliance Management 401(k) Savings Plan and Participants:

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

We have performed audits of the financial statements of the GI Alliance Management 401(k) Savings 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 statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of GI Alliance Management 401(k) Savings 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 audit need not extend to any statements or information related to assets held for investment of the plan 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 a certification 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 3 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

- 1) 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 accounting principles generally accepted in the United States of America.
- 2) 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 audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GI Alliance Management 401(k) Savings 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GI Alliance Management 401(k) Savings Plan's ability to continue as a going concern for one year after the financial statements are available to be issued.

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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- 1) Exercise professional judgement and maintain professional skepticism throughout the audit.
- 2) 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.

- 3) Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GI Alliance Management 401(k) Savings Plan's internal control. Accordingly, no such opinion is expressed.
- 4) 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
- 5) Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about GI Alliance Management 401(k) Savings Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 2022 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 accounting principles generally accepted in the United State of America.

Accordingly, the objectives of an ERISA 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 accounting principles generally accepted in the United States of America.

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 of (1) Schedule H, line 4i - Schedule of Assets Held (At End of Year) as of December 31, 2022, (2) Schedule H, line 4a - Schedule of Delinquent Participant Contributions for the period ended December 31, 2022 are presented for the purpose 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 the 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 audit 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, we evaluated whether the supplemental schedules, 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:

- 1) the form and content of the supplemental schedules, 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.
- 2) The information in the supplemental schedules related to assets held by Fidelity Management Trust Company 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).

Rhodes Ozick Patyk & Company

Arlington, Texas

October 9, 2023

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 0	\$ 0
Investments, at fair value (Notes 3 and 4)	568,956,845	479,086,035
Receivables:		
Employer's contribution	30,195,375	22,555,772
Participants' contributions	848,804	563,826
Notes receivable from participants (Note 5)	<u>2,925,053</u>	<u>2,255,272</u>
Total receivables	<u>33,969,232</u>	<u>25,374,870</u>
Total assets	602,926,077	504,460,905
LIABILITIES		
Accounts payable	0	0
Total liabilities	<u>0</u>	<u>0</u>
Net assets available for benefits	\$ <u>602,926,077</u>	\$ <u>504,460,905</u>

The accompanying notes are an integral part of these financial statements

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

ADDITIONS:	<u>2022</u>
Additions to net assets attributed to:	
Investment (loss):	
Net appreciation in fair value of investment	\$ (114,652,160)
Interest and dividends, net of fees	<u>15,527,757</u>
	(99,124,403)
Contributions:	
Participants'	24,193,993
Employer's	34,024,979
Rollover	<u>11,707,078</u>
	<u>69,926,050</u>
Total additions	(29,198,353)
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits paid to participants	36,365,513
Plan expenses	<u>787,688</u>
Total deductions	<u>37,153,201</u>
(Decrease) in net assets available for benefits	(66,351,554)
Net assets available for benefits, beginning of year	504,460,905
Transfers into the plan	<u>164,816,726</u>
Net assets available for benefits, end of year	\$ <u>602,926,077</u>

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (1) - DESCRIPTION OF PLAN:

The following description of the GI Alliance Management ("Company") 401(k) Savings Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General-

The Plan is a defined contribution plan covering all full time employees of the Company who have one year of service and are twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was amended and updated effective May 31, 2022. The Board of Directors is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions-

Participants may make deductible contributions to the Plan up to the maximum percentage allowable under the Internal Revenue Code. The Plan has an employer match feature under which the employer may contribute a discretionary percentage of the participant's elective contribution. 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. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they specifically elect not to participate. The matching Company contribution is invested directly into various options offered by the Plan as designated by the participants. Additional profit sharing amounts may be contributed at the option of the Company's board of directors and are invested into various options offered by the Plan as designated by the participants. Contributions are subject to certain limitations.

Participant Accounts-

Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expense. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting-

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Forfeited Accounts-

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$709,491 and \$476,024, respectively. These accounts will be used to reduce future employer contributions. Employer contributions were reduced by \$818,314 during the year ended December 31, 2022 using forfeited non-vested accounts.

Investments-

Upon enrollment in the Plan, participants direct the investment of their contributions and Company contributions into various investment options offered by the Plan.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE (1) - DESCRIPTION OF PLAN: (Continued)

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 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a rate between 4.25 to 8.0%, which is commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through monthly payroll deductions. The Plan management reviews the notes receivable from participant for collectability based on prior experience, review of individual accounts, employment status and management's evaluation of other pertinent factors. The notes receivable from participants that were deemed in default have been recognized as distributions to the plan participant. Accordingly, management has determined that the remaining notes receivable from participants are totally collectible.

Payment of Benefits-

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

NOTE (2) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting-

The Plan's financial statements are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America, except that benefits paid to Plan participants are recorded on the cash basis.

Use of Estimates-

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Investment Valuation and Income Recognition-

The Plan's investments are stated at fair 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded as received.

Payment of Benefits-

Benefits are recorded when paid.

Operating Expenses-

All expenses of maintaining the Plan are paid by the Company.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (3)-INFORMATION PREPARED AND CERTIFIED BY THE PLAN'S TRUSTEE:

The Plan Administrator has elected the method of annual reporting compliance 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. Accordingly, the following data included in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan Administrator and was certified as complete and accurate by Fidelity Management Trust Company (the trustee of the Plan):

	<u>2022</u>	<u>2021</u>
Investments at fair value	\$ 568,956,845	\$ 479,086,035
Notes receivable from participants	2,925,053	2,255,272
	\$ <u>571,881,898</u>	\$ <u>481,341,307</u>
Investment (loss):		
Net appreciation in		
fair value of investments	\$ (114,652,160)	
Interest	15,527,757	
Net investment (loss)	\$ <u>(99,124,403)</u>	

NOTE (4)-FAIR VALUE MEASUREMENTS:

Generally accepted accounting principles clarifies the definition of fair value and establishes a framework for measuring fair value. The 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 are described below.

- Level 1- Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2- Inputs (other than quoted market prices included within level 1) that are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and fair value is determined through the use of models or other valuation techniques.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

Common/Collective Trusts: Valued based on the quoted market price of the underlying assets held in the fund.

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (4)-FAIR VALUE MEASUREMENTS: (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

	Assets at Fair Value as of December 31, 2022			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 559,235,732	\$ 0	\$ 0	\$ 559,235,732
Investments at Fair Value	<u>559,235,732</u>	<u>0</u>	<u>0</u>	559,235,732
Investments measured at NAV as practical expedient				<u>9,721,113</u>
Total investments				\$ <u>568,956,845</u>

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Wells Fargo Stable Value	\$9,721,113	none	daily	none

	Assets at Fair Value as of December 31, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 471,110,225	\$ 0	\$ 0	\$ 471,110,225
Investments at Fair Value	<u>471,110,225</u>	<u>0</u>	<u>0</u>	471,110,225
Investments measured at NAV as practical expedient				<u>7,975,810</u>
Total investments				\$ <u>479,086,035</u>

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Wells Fargo Stable Value	\$7,975,810	none	daily	none

NOTE (5)-NOTES RECEIVABLE FROM PARTICIPANTS:

The FASB issued guidance clarifying the classification and measurement of participant loans. That guidance requires that participant loans be classified as notes receivable from participants and measured at their unpaid principal balance, plus any accrued but unpaid interest.

NOTE (6)-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 become 100% vested in their employer contributions.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (7)-RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Schedule H of Form 5500:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per Form 5500 Schedule H	\$ 571,881,898	\$ 481,341,307
Receivable for employer's profit sharing contribution	30,195,375	22,555,772
Receivable for participants' contribution	<u>848,804</u>	<u>563,826</u>
Net assets available for benefits per the financial statements	\$ <u>602,926,077</u>	\$ <u>504,460,905</u>

NOTE (8) -TAX STATUS:

The Internal Revenue Service has determined and informed the Company that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore, believe that the Plan is qualified, and the related trust is tax exempt.

NOTE (9) -RELATED PARTY TRANSACTIONS:

Certain Plan investments are shares of common/ collective trusts managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan, and, therefore, these transactions qualify as party-in interest transactions. Fees paid by the Plan for the investment management services and administrator fees amounted to \$787,688 for the year ended December 31, 2022.

NOTE (10) -PROHIBITED TRANSACTIONS:

During 2021, the Plan sponsor did not remit certain participant contributions in a timely manner as defined by ERISA. The Plan had late contributions of \$89 in 2021. During 2022, the Plan sponsor did not remit certain participant contributions in a timely manner as defined by ERISA. The Plan had late contributions of \$808 in 2022. These contributions are considered non-exempt party-in interest transactions. Lost earnings from 2021 were deposited in October 2022. The lost earnings from 2022 will be deposited in October 2023.

NOTE (11) -ADMINISTRATION OF PLAN ASSETS:

Certain administrative functions are performed by employees of the Plan Sponsor. No such employees receive compensation from the Plan. The Plan Sponsor paid certain administrative expenses of the Plan for the year ended December 31, 2022.

NOTE (12) -RISKS AND UNCERTAINTIES:

The Plan invests in various 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (13) -SECURE AND CARES ACTS:

In January 2020, Congress passed the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2020 that contained the largest package of retirement system reform in over a decade. Many of the provisions of the SECURE Act are effective on January 1, 2020 and required significant changes to plan administration and recordkeeping.

On March 27, 2020, the Coronavirus Aid Relief and Economic Security (CARES) Act was signed into law, and as a result, the Plan must be amended for qualified individuals before December 31, 2025. The Company will amend the Plan by the set deadline.

Qualified individuals are those diagnosed with COVID-19 or have a spouse or dependent who has been diagnosed or who experiences "adverse financial consequences" as a result of a quarantine, furlough, lay-off, reduction in work hours, business closure, the lack of child care, or other factors due to the COVID-19 pandemic. Section 2202(a) of the CARES Act allowed for qualified individuals in 2020 to take up to \$100,000 in coronavirus related distributions, with repayment terms of up to three years.

NOTE (14) -SUBSEQUENT EVENTS:

Effective January 1, 2023, the Gastroenterology Consultants, P.A. Integrated Safe Harbor 401(k) Profit Sharing Plan was merged into the GI Alliance Management 401(k) Savings Plan. Effective January 19, 2023 the Digestive Health Specialists, LLC 401(k) Plan was merged into the GI Alliance Management 401(k) Savings Plan. Effective October 1, 2023 the Hattiesburg GI Associates, PLLC Profit Sharing Plan & 401(k) Plan and the Gastroenterology Associates of Florida, LLC 401(k) P/S Plan and the Digestive Disease Consultants, Ltd. 401(k) Profit-Sharing Plan & Trust were merged into the GI Alliance Management 401(k) Savings Plan.

The management of the Plan evaluated subsequent events after the statement of net assets available for benefits of December 31, 2022 through October 9, 2023, which is the date the financial statements were issued, and concluded that no additional disclosures are required.

SUPPLEMENTAL INFORMATION

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2022

Plan Sponsor EIN (EN): 83-2074098

Plan No (PN): 001

(a) (b)	(c)	(d)	(e)
<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost Basis</u>	<u>Current Value</u>
X DFA	Intl Core Eq I	\$	7,718,850
X DFA	Emrg Mkt Core Eq		7,300,611
X PIMCO	Income Inst		10,645,514
X DFA	US Small Cap		5,248,738
X DFA	US Large Cap Val		16,861,816
X JPM	Core Plus bond R6		10,008,249
X Galliard	Galliard Stable Fund		9,721,113
X VANG	St Inv Gr Adm		8,854,911
X VANG	Fed MM Adm		12,121,372
X VANG	Bal Index Admn		18,152,313
X VANG	Target Ret Inc		20,737,329
X TRP	Inst LgCap Grth		22,551,591
X AF	New Perspect R6		8,877,754
X DFA	Glob Real Estate		4,950,796
X DFA	SH DUR RL RET IS		19,049
X AMANA	Growth Inst		4,614,577
X FID	Total Intl Idx		9,426,983
X VANG	Target Ret 2020		14,492,167
X VANG	Target Ret 2025		55,628,694
X VANG	Target Ret 2030		54,009,168
X VANG	Target Ret 2035		51,325,359
X VANG	Target Ret 2040		56,005,021
X VANG	Target Ret 2045		32,833,668
X VANG	Target Ret 2050		17,109,795
X VANG	Target Ret 2055		6,976,407
X VANG	Target Ret 2060		2,574,792
X VANG	Target Ret 2065		756,439
X FID	500 Index		62,548,477
X FID	Small Cap Idx		13,392,015
X FID	Ext Mkt Idx		21,399,907
X BLNK	Brokeragelink		2,093,370
X Participant loans	Principal with 4.25-8.00% interest		<u>2,925,053</u>
		\$	<u>571,881,898</u>

Note: Column (a) marked by X indicates parties-in-interest

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

SCHEDULE H LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE PERIOD ENDED DECEMBER 31, 2022

Plan Sponsor EIN (EN): 83-2074098

Plan No (PN): 001

Total that Constitute Nonexempt
Prohibited Transactions

<u>Participant Contributions</u> <u>Transferred Late to Plan</u>	<u>Contributions</u> <u>Corrected Outside VFCP</u>	<u>Total Fully Corrected</u> <u>Outside VFCP and PTE 2002-51</u>
\$ 89 808	\$ 89 808	\$ 89 808

Curt H. Osiek
Michael A. Patyk
Paula J. Hunkler
Lisa M. Wharton

INDEPENDENT AUDITOR'S REPORT

To the GI Alliance Management 401(k) Savings Plan and Participants:

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

We have performed audits of the financial statements of the GI Alliance Management 401(k) Savings 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 statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of GI Alliance Management 401(k) Savings 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 audit need not extend to any statements or information related to assets held for investment of the plan 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 a certification 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 3 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

- 1) 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 accounting principles generally accepted in the United States of America.
- 2) 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 audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GI Alliance Management 401(k) Savings 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GI Alliance Management 401(k) Savings Plan's ability to continue as a going concern for one year after the financial statements are available to be issued.

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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- 1) Exercise professional judgement and maintain professional skepticism throughout the audit.
- 2) 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.

- 3) Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GI Alliance Management 401(k) Savings Plan's internal control. Accordingly, no such opinion is expressed.
- 4) 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
- 5) Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about GI Alliance Management 401(k) Savings Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 2022 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 accounting principles generally accepted in the United State of America.

Accordingly, the objectives of an ERISA 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 accounting principles generally accepted in the United States of America.

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 of (1) Schedule H, line 4i - Schedule of Assets Held (At End of Year) as of December 31, 2022, (2) Schedule H, line 4a - Schedule of Delinquent Participant Contributions for the period ended December 31, 2022 are presented for the purpose 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 the 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 audit 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, we evaluated whether the supplemental schedules, 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:

- 1) the form and content of the supplemental schedules, 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.
- 2) The information in the supplemental schedules related to assets held by Fidelity Management Trust Company 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).

Rhodes Ozick Patyk & Company

Arlington, Texas

October 9, 2023

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 0	\$ 0
Investments, at fair value (Notes 3 and 4)	568,956,845	479,086,035
Receivables:		
Employer's contribution	30,195,375	22,555,772
Participants' contributions	848,804	563,826
Notes receivable from participants (Note 5)	<u>2,925,053</u>	<u>2,255,272</u>
Total receivables	<u>33,969,232</u>	<u>25,374,870</u>
Total assets	602,926,077	504,460,905
LIABILITIES		
Accounts payable	0	0
Total liabilities	<u>0</u>	<u>0</u>
Net assets available for benefits	\$ <u>602,926,077</u>	\$ <u>504,460,905</u>

The accompanying notes are an integral part of these financial statements

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

ADDITIONS:	<u>2022</u>
Additions to net assets attributed to:	
Investment (loss):	
Net appreciation in fair value of investment	\$ (114,652,160)
Interest and dividends, net of fees	<u>15,527,757</u>
	(99,124,403)
Contributions:	
Participants'	24,193,993
Employer's	34,024,979
Rollover	<u>11,707,078</u>
	<u>69,926,050</u>
Total additions	(29,198,353)
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits paid to participants	36,365,513
Plan expenses	<u>787,688</u>
Total deductions	<u>37,153,201</u>
(Decrease) in net assets available for benefits	(66,351,554)
Net assets available for benefits, beginning of year	504,460,905
Transfers into the plan	<u>164,816,726</u>
Net assets available for benefits, end of year	\$ <u>602,926,077</u>

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (1) - DESCRIPTION OF PLAN:

The following description of the GI Alliance Management ("Company") 401(k) Savings Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General-

The Plan is a defined contribution plan covering all full time employees of the Company who have one year of service and are twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was amended and updated effective May 31, 2022. The Board of Directors is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions-

Participants may make deductible contributions to the Plan up to the maximum percentage allowable under the Internal Revenue Code. The Plan has an employer match feature under which the employer may contribute a discretionary percentage of the participant's elective contribution. 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. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they specifically elect not to participate. The matching Company contribution is invested directly into various options offered by the Plan as designated by the participants. Additional profit sharing amounts may be contributed at the option of the Company's board of directors and are invested into various options offered by the Plan as designated by the participants. Contributions are subject to certain limitations.

Participant Accounts-

Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expense. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting-

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Forfeited Accounts-

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$709,491 and \$476,024, respectively. These accounts will be used to reduce future employer contributions. Employer contributions were reduced by \$818,314 during the year ended December 31, 2022 using forfeited non-vested accounts.

Investments-

Upon enrollment in the Plan, participants direct the investment of their contributions and Company contributions into various investment options offered by the Plan.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE (1) - DESCRIPTION OF PLAN: (Continued)

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 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a rate between 4.25 to 8.0%, which is commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through monthly payroll deductions. The Plan management reviews the notes receivable from participant for collectability based on prior experience, review of individual accounts, employment status and management's evaluation of other pertinent factors. The notes receivable from participants that were deemed in default have been recognized as distributions to the plan participant. Accordingly, management has determined that the remaining notes receivable from participants are totally collectible.

Payment of Benefits-

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

NOTE (2) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting-

The Plan's financial statements are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America, except that benefits paid to Plan participants are recorded on the cash basis.

Use of Estimates-

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Investment Valuation and Income Recognition-

The Plan's investments are stated at fair 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded as received.

Payment of Benefits-

Benefits are recorded when paid.

Operating Expenses-

All expenses of maintaining the Plan are paid by the Company.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (3)-INFORMATION PREPARED AND CERTIFIED BY THE PLAN'S TRUSTEE:

The Plan Administrator has elected the method of annual reporting compliance 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. Accordingly, the following data included in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan Administrator and was certified as complete and accurate by Fidelity Management Trust Company (the trustee of the Plan):

	<u>2022</u>	<u>2021</u>
Investments at fair value	\$ 568,956,845	\$ 479,086,035
Notes receivable from participants	2,925,053	2,255,272
	\$ <u>571,881,898</u>	\$ <u>481,341,307</u>
Investment (loss):		
Net appreciation in		
fair value of investments	\$ (114,652,160)	
Interest	15,527,757	
Net investment (loss)	\$ <u>(99,124,403)</u>	

NOTE (4)-FAIR VALUE MEASUREMENTS:

Generally accepted accounting principles clarifies the definition of fair value and establishes a framework for measuring fair value. The 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 are described below.

- Level 1- Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2- Inputs (other than quoted market prices included within level 1) that are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and fair value is determined through the use of models or other valuation techniques.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

Common/Collective Trusts: Valued based on the quoted market price of the underlying assets held in the fund.

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (4)-FAIR VALUE MEASUREMENTS: (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

Assets at Fair Value as of December 31, 2022				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 559,235,732	\$ _____ 0	\$ _____ 0	\$ 559,235,732
Investments at Fair Value	<u>559,235,732</u>	<u>_____ 0</u>	<u>_____ 0</u>	559,235,732
Investments measured at NAV as practical expedient				<u>9,721,113</u>
Total investments				\$ <u>568,956,845</u>

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Wells Fargo Stable Value	\$9,721,113	none	daily	none

Assets at Fair Value as of December 31, 2021				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 471,110,225	\$ _____ 0	\$ _____ 0	\$ 471,110,225
Investments at Fair Value	<u>471,110,225</u>	<u>_____ 0</u>	<u>_____ 0</u>	471,110,225
Investments measured at NAV as practical expedient				<u>7,975,810</u>
Total investments				\$ <u>479,086,035</u>

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Wells Fargo Stable Value	\$7,975,810	none	daily	none

NOTE (5)-NOTES RECEIVABLE FROM PARTICIPANTS:

The FASB issued guidance clarifying the classification and measurement of participant loans. That guidance requires that participant loans be classified as notes receivable from participants and measured at their unpaid principal balance, plus any accrued but unpaid interest.

NOTE (6)-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 become 100% vested in their employer contributions.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (7)-RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Schedule H of Form 5500:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per Form 5500 Schedule H	\$ 571,881,898	\$ 481,341,307
Receivable for employer's profit sharing contribution	30,195,375	22,555,772
Receivable for participants' contribution	<u>848,804</u>	<u>563,826</u>
Net assets available for benefits per the financial statements	\$ <u>602,926,077</u>	\$ <u>504,460,905</u>

NOTE (8) -TAX STATUS:

The Internal Revenue Service has determined and informed the Company that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore, believe that the Plan is qualified, and the related trust is tax exempt.

NOTE (9) -RELATED PARTY TRANSACTIONS:

Certain Plan investments are shares of common/ collective trusts managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan, and, therefore, these transactions qualify as party-in interest transactions. Fees paid by the Plan for the investment management services and administrator fees amounted to \$787,688 for the year ended December 31, 2022.

NOTE (10) -PROHIBITED TRANSACTIONS:

During 2021, the Plan sponsor did not remit certain participant contributions in a timely manner as defined by ERISA. The Plan had late contributions of \$89 in 2021. During 2022, the Plan sponsor did not remit certain participant contributions in a timely manner as defined by ERISA. The Plan had late contributions of \$808 in 2022. These contributions are considered non-exempt party-in interest transactions. Lost earnings from 2021 were deposited in October 2022. The lost earnings from 2022 will be deposited in October 2023.

NOTE (11) -ADMINISTRATION OF PLAN ASSETS:

Certain administrative functions are performed by employees of the Plan Sponsor. No such employees receive compensation from the Plan. The Plan Sponsor paid certain administrative expenses of the Plan for the year ended December 31, 2022.

NOTE (12) -RISKS AND UNCERTAINTIES:

The Plan invests in various 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (13) -SECURE AND CARES ACTS:

In January 2020, Congress passed the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2020 that contained the largest package of retirement system reform in over a decade. Many of the provisions of the SECURE Act are effective on January 1, 2020 and required significant changes to plan administration and recordkeeping.

On March 27, 2020, the Coronavirus Aid Relief and Economic Security (CARES) Act was signed into law, and as a result, the Plan must be amended for qualified individuals before December 31, 2025. The Company will amend the Plan by the set deadline.

Qualified individuals are those diagnosed with COVID-19 or have a spouse or dependent who has been diagnosed or who experiences "adverse financial consequences" as a result of a quarantine, furlough, lay-off, reduction in work hours, business closure, the lack of child care, or other factors due to the COVID-19 pandemic. Section 2202(a) of the CARES Act allowed for qualified individuals in 2020 to take up to \$100,000 in coronavirus related distributions, with repayment terms of up to three years.

NOTE (14) -SUBSEQUENT EVENTS:

Effective January 1, 2023, the Gastroenterology Consultants, P.A. Integrated Safe Harbor 401(k) Profit Sharing Plan was merged into the GI Alliance Management 401(k) Savings Plan. Effective January 19, 2023 the Digestive Health Specialists, LLC 401(k) Plan was merged into the GI Alliance Management 401(k) Savings Plan. Effective October 1, 2023 the Hattiesburg GI Associates, PLLC Profit Sharing Plan & 401(k) Plan and the Gastroenterology Associates of Florida, LLC 401(k) P/S Plan and the Digestive Disease Consultants, Ltd. 401(k) Profit-Sharing Plan & Trust were merged into the GI Alliance Management 401(k) Savings Plan.

The management of the Plan evaluated subsequent events after the statement of net assets available for benefits of December 31, 2022 through October 9, 2023, which is the date the financial statements were issued, and concluded that no additional disclosures are required.

SUPPLEMENTAL INFORMATION

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2022

Plan Sponsor EIN (EN): 83-2074098

Plan No (PN): 001

(a) (b)	(c)	(d)	(e)
<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost Basis</u>	<u>Current Value</u>
X DFA	Intl Core Eq I	\$	7,718,850
X DFA	Emrg Mkt Core Eq		7,300,611
X PIMCO	Income Inst		10,645,514
X DFA	US Small Cap		5,248,738
X DFA	US Large Cap Val		16,861,816
X JPM	Core Plus bond R6		10,008,249
X Galliard	Galliard Stable Fund		9,721,113
X VANG	St Inv Gr Adm		8,854,911
X VANG	Fed MM Adm		12,121,372
X VANG	Bal Index Admn		18,152,313
X VANG	Target Ret Inc		20,737,329
X TRP	Inst LgCap Grth		22,551,591
X AF	New Perspect R6		8,877,754
X DFA	Glob Real Estate		4,950,796
X DFA	SH DUR RL RET IS		19,049
X AMANA	Growth Inst		4,614,577
X FID	Total Intl Idx		9,426,983
X VANG	Target Ret 2020		14,492,167
X VANG	Target Ret 2025		55,628,694
X VANG	Target Ret 2030		54,009,168
X VANG	Target Ret 2035		51,325,359
X VANG	Target Ret 2040		56,005,021
X VANG	Target Ret 2045		32,833,668
X VANG	Target Ret 2050		17,109,795
X VANG	Target Ret 2055		6,976,407
X VANG	Target Ret 2060		2,574,792
X VANG	Target Ret 2065		756,439
X FID	500 Index		62,548,477
X FID	Small Cap Idx		13,392,015
X FID	Ext Mkt Idx		21,399,907
X BLNK	Brokeragelink		2,093,370
X Participant loans	Principal with 4.25-8.00% interest		<u>2,925,053</u>
		\$	<u>571,881,898</u>

Note: Column (a) marked by X indicates parties-in-interest

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

SCHEDULE H LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE PERIOD ENDED DECEMBER 31, 2022

Plan Sponsor EIN (EN): 83-2074098

Plan No (PN): 001

Total that Constitute Nonexempt
Prohibited Transactions

<u>Participant Contributions</u> <u>Transferred Late to Plan</u>	<u>Contributions</u> <u>Corrected Outside VFCP</u>	<u>Total Fully Corrected</u> <u>Outside VFCP and PTE 2002-51</u>
\$ 89 808	\$ 89 808	\$ 89 808

Curt H. Osiek
Michael A. Patyk
Paula J. Hunkler
Lisa M. Wharton

INDEPENDENT AUDITOR'S REPORT

To the GI Alliance Management 401(k) Savings Plan and Participants:

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

We have performed audits of the financial statements of the GI Alliance Management 401(k) Savings 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 statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of GI Alliance Management 401(k) Savings 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 audit need not extend to any statements or information related to assets held for investment of the plan 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 a certification 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 3 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

- 1) 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 accounting principles generally accepted in the United States of America.
- 2) 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 audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GI Alliance Management 401(k) Savings 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GI Alliance Management 401(k) Savings Plan's ability to continue as a going concern for one year after the financial statements are available to be issued.

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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- 1) Exercise professional judgement and maintain professional skepticism throughout the audit.
- 2) 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.

- 3) Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GI Alliance Management 401(k) Savings Plan's internal control. Accordingly, no such opinion is expressed.
- 4) 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
- 5) Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about GI Alliance Management 401(k) Savings Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 2022 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 accounting principles generally accepted in the United State of America.

Accordingly, the objectives of an ERISA 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 accounting principles generally accepted in the United States of America.

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 of (1) Schedule H, line 4i - Schedule of Assets Held (At End of Year) as of December 31, 2022, (2) Schedule H, line 4a - Schedule of Delinquent Participant Contributions for the period ended December 31, 2022 are presented for the purpose 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 the 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 audit 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, we evaluated whether the supplemental schedules, 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:

- 1) the form and content of the supplemental schedules, 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.
- 2) The information in the supplemental schedules related to assets held by Fidelity Management Trust Company 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).

Rhodes Ozick Patyk & Company

Arlington, Texas

October 9, 2023

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 0	\$ 0
Investments, at fair value (Notes 3 and 4)	568,956,845	479,086,035
Receivables:		
Employer's contribution	30,195,375	22,555,772
Participants' contributions	848,804	563,826
Notes receivable from participants (Note 5)	<u>2,925,053</u>	<u>2,255,272</u>
Total receivables	<u>33,969,232</u>	<u>25,374,870</u>
Total assets	602,926,077	504,460,905
LIABILITIES		
Accounts payable	0	0
Total liabilities	<u>0</u>	<u>0</u>
Net assets available for benefits	\$ <u>602,926,077</u>	\$ <u>504,460,905</u>

The accompanying notes are an integral part of these financial statements

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

ADDITIONS:	<u>2022</u>
Additions to net assets attributed to:	
Investment (loss):	
Net appreciation in fair value of investment	\$ (114,652,160)
Interest and dividends, net of fees	<u>15,527,757</u>
	(99,124,403)
Contributions:	
Participants'	24,193,993
Employer's	34,024,979
Rollover	<u>11,707,078</u>
	<u>69,926,050</u>
Total additions	(29,198,353)
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits paid to participants	36,365,513
Plan expenses	<u>787,688</u>
Total deductions	<u>37,153,201</u>
(Decrease) in net assets available for benefits	(66,351,554)
Net assets available for benefits, beginning of year	504,460,905
Transfers into the plan	<u>164,816,726</u>
Net assets available for benefits, end of year	\$ <u>602,926,077</u>

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (1) - DESCRIPTION OF PLAN:

The following description of the GI Alliance Management ("Company") 401(k) Savings Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General-

The Plan is a defined contribution plan covering all full time employees of the Company who have one year of service and are twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was amended and updated effective May 31, 2022. The Board of Directors is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions-

Participants may make deductible contributions to the Plan up to the maximum percentage allowable under the Internal Revenue Code. The Plan has an employer match feature under which the employer may contribute a discretionary percentage of the participant's elective contribution. 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. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they specifically elect not to participate. The matching Company contribution is invested directly into various options offered by the Plan as designated by the participants. Additional profit sharing amounts may be contributed at the option of the Company's board of directors and are invested into various options offered by the Plan as designated by the participants. Contributions are subject to certain limitations.

Participant Accounts-

Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expense. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting-

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Forfeited Accounts-

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$709,491 and \$476,024, respectively. These accounts will be used to reduce future employer contributions. Employer contributions were reduced by \$818,314 during the year ended December 31, 2022 using forfeited non-vested accounts.

Investments-

Upon enrollment in the Plan, participants direct the investment of their contributions and Company contributions into various investment options offered by the Plan.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE (1) - DESCRIPTION OF PLAN: (Continued)

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 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a rate between 4.25 to 8.0%, which is commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through monthly payroll deductions. The Plan management reviews the notes receivable from participant for collectability based on prior experience, review of individual accounts, employment status and management's evaluation of other pertinent factors. The notes receivable from participants that were deemed in default have been recognized as distributions to the plan participant. Accordingly, management has determined that the remaining notes receivable from participants are totally collectible.

Payment of Benefits-

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

NOTE (2) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting-

The Plan's financial statements are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America, except that benefits paid to Plan participants are recorded on the cash basis.

Use of Estimates-

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Investment Valuation and Income Recognition-

The Plan's investments are stated at fair 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded as received.

Payment of Benefits-

Benefits are recorded when paid.

Operating Expenses-

All expenses of maintaining the Plan are paid by the Company.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (3)-INFORMATION PREPARED AND CERTIFIED BY THE PLAN'S TRUSTEE:

The Plan Administrator has elected the method of annual reporting compliance 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. Accordingly, the following data included in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan Administrator and was certified as complete and accurate by Fidelity Management Trust Company (the trustee of the Plan):

	<u>2022</u>	<u>2021</u>
Investments at fair value	\$ 568,956,845	\$ 479,086,035
Notes receivable from participants	2,925,053	2,255,272
	\$ <u>571,881,898</u>	\$ <u>481,341,307</u>
Investment (loss):		
Net appreciation in		
fair value of investments	\$ (114,652,160)	
Interest	15,527,757	
Net investment (loss)	\$ <u>(99,124,403)</u>	

NOTE (4)-FAIR VALUE MEASUREMENTS:

Generally accepted accounting principles clarifies the definition of fair value and establishes a framework for measuring fair value. The 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 are described below.

- Level 1- Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2- Inputs (other than quoted market prices included within level 1) that are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and fair value is determined through the use of models or other valuation techniques.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

Common/Collective Trusts: Valued based on the quoted market price of the underlying assets held in the fund.

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (4)-FAIR VALUE MEASUREMENTS: (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

Assets at Fair Value as of December 31, 2022				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 559,235,732	\$ _____ 0	\$ _____ 0	\$ 559,235,732
Investments at Fair Value	<u>559,235,732</u>	<u>_____ 0</u>	<u>_____ 0</u>	559,235,732
Investments measured at NAV as practical expedient				<u>9,721,113</u>
Total investments				\$ <u>568,956,845</u>

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Wells Fargo Stable Value	\$9,721,113	none	daily	none

Assets at Fair Value as of December 31, 2021				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 471,110,225	\$ _____ 0	\$ _____ 0	\$ 471,110,225
Investments at Fair Value	<u>471,110,225</u>	<u>_____ 0</u>	<u>_____ 0</u>	471,110,225
Investments measured at NAV as practical expedient				<u>7,975,810</u>
Total investments				\$ <u>479,086,035</u>

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Wells Fargo Stable Value	\$7,975,810	none	daily	none

NOTE (5)-NOTES RECEIVABLE FROM PARTICIPANTS:

The FASB issued guidance clarifying the classification and measurement of participant loans. That guidance requires that participant loans be classified as notes receivable from participants and measured at their unpaid principal balance, plus any accrued but unpaid interest.

NOTE (6)-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 become 100% vested in their employer contributions.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (7)-RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Schedule H of Form 5500:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per Form 5500 Schedule H	\$ 571,881,898	\$ 481,341,307
Receivable for employer's profit sharing contribution	30,195,375	22,555,772
Receivable for participants' contribution	<u>848,804</u>	<u>563,826</u>
Net assets available for benefits per the financial statements	\$ <u>602,926,077</u>	\$ <u>504,460,905</u>

NOTE (8) -TAX STATUS:

The Internal Revenue Service has determined and informed the Company that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore, believe that the Plan is qualified, and the related trust is tax exempt.

NOTE (9) -RELATED PARTY TRANSACTIONS:

Certain Plan investments are shares of common/ collective trusts managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan, and, therefore, these transactions qualify as party-in interest transactions. Fees paid by the Plan for the investment management services and administrator fees amounted to \$787,688 for the year ended December 31, 2022.

NOTE (10) -PROHIBITED TRANSACTIONS:

During 2021, the Plan sponsor did not remit certain participant contributions in a timely manner as defined by ERISA. The Plan had late contributions of \$89 in 2021. During 2022, the Plan sponsor did not remit certain participant contributions in a timely manner as defined by ERISA. The Plan had late contributions of \$808 in 2022. These contributions are considered non-exempt party-in interest transactions. Lost earnings from 2021 were deposited in October 2022. The lost earnings from 2022 will be deposited in October 2023.

NOTE (11) -ADMINISTRATION OF PLAN ASSETS:

Certain administrative functions are performed by employees of the Plan Sponsor. No such employees receive compensation from the Plan. The Plan Sponsor paid certain administrative expenses of the Plan for the year ended December 31, 2022.

NOTE (12) -RISKS AND UNCERTAINTIES:

The Plan invests in various 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

NOTE (13) -SECURE AND CARES ACTS:

In January 2020, Congress passed the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2020 that contained the largest package of retirement system reform in over a decade. Many of the provisions of the SECURE Act are effective on January 1, 2020 and required significant changes to plan administration and recordkeeping.

On March 27, 2020, the Coronavirus Aid Relief and Economic Security (CARES) Act was signed into law, and as a result, the Plan must be amended for qualified individuals before December 31, 2025. The Company will amend the Plan by the set deadline.

Qualified individuals are those diagnosed with COVID-19 or have a spouse or dependent who has been diagnosed or who experiences "adverse financial consequences" as a result of a quarantine, furlough, lay-off, reduction in work hours, business closure, the lack of child care, or other factors due to the COVID-19 pandemic. Section 2202(a) of the CARES Act allowed for qualified individuals in 2020 to take up to \$100,000 in coronavirus related distributions, with repayment terms of up to three years.

NOTE (14) -SUBSEQUENT EVENTS:

Effective January 1, 2023, the Gastroenterology Consultants, P.A. Integrated Safe Harbor 401(k) Profit Sharing Plan was merged into the GI Alliance Management 401(k) Savings Plan. Effective January 19, 2023 the Digestive Health Specialists, LLC 401(k) Plan was merged into the GI Alliance Management 401(k) Savings Plan. Effective October 1, 2023 the Hattiesburg GI Associates, PLLC Profit Sharing Plan & 401(k) Plan and the Gastroenterology Associates of Florida, LLC 401(k) P/S Plan and the Digestive Disease Consultants, Ltd. 401(k) Profit-Sharing Plan & Trust were merged into the GI Alliance Management 401(k) Savings Plan.

The management of the Plan evaluated subsequent events after the statement of net assets available for benefits of December 31, 2022 through October 9, 2023, which is the date the financial statements were issued, and concluded that no additional disclosures are required.

SUPPLEMENTAL INFORMATION

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2022

Plan Sponsor EIN (EN): 83-2074098

Plan No (PN): 001

(a) (b)	(c)	(d)	(e)
<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost Basis</u>	<u>Current Value</u>
X DFA	Intl Core Eq I	\$	7,718,850
X DFA	Emrg Mkt Core Eq		7,300,611
X PIMCO	Income Inst		10,645,514
X DFA	US Small Cap		5,248,738
X DFA	US Large Cap Val		16,861,816
X JPM	Core Plus bond R6		10,008,249
X Galliard	Galliard Stable Fund		9,721,113
X VANG	St Inv Gr Adm		8,854,911
X VANG	Fed MM Adm		12,121,372
X VANG	Bal Index Admn		18,152,313
X VANG	Target Ret Inc		20,737,329
X TRP	Inst LgCap Grth		22,551,591
X AF	New Perspect R6		8,877,754
X DFA	Glob Real Estate		4,950,796
X DFA	SH DUR RL RET IS		19,049
X AMANA	Growth Inst		4,614,577
X FID	Total Intl Idx		9,426,983
X VANG	Target Ret 2020		14,492,167
X VANG	Target Ret 2025		55,628,694
X VANG	Target Ret 2030		54,009,168
X VANG	Target Ret 2035		51,325,359
X VANG	Target Ret 2040		56,005,021
X VANG	Target Ret 2045		32,833,668
X VANG	Target Ret 2050		17,109,795
X VANG	Target Ret 2055		6,976,407
X VANG	Target Ret 2060		2,574,792
X VANG	Target Ret 2065		756,439
X FID	500 Index		62,548,477
X FID	Small Cap Idx		13,392,015
X FID	Ext Mkt Idx		21,399,907
X BLNK	Brokeragelink		2,093,370
X Participant loans	Principal with 4.25-8.00% interest		<u>2,925,053</u>
		\$	<u>571,881,898</u>

Note: Column (a) marked by X indicates parties-in-interest

GI ALLIANCE MANAGEMENT 401(K) SAVINGS PLAN

SCHEDULE H LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE PERIOD ENDED DECEMBER 31, 2022

Plan Sponsor EIN (EN): 83-2074098

Plan No (PN): 001

Total that Constitute Nonexempt
Prohibited Transactions

<u>Participant Contributions</u> <u>Transferred Late to Plan</u>	<u>Contributions</u> <u>Corrected Outside VFCP</u>	<u>Total Fully Corrected</u> <u>Outside VFCP and PTE 2002-51</u>
\$ 89 808	\$ 89 808	\$ 89 808