

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
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 <u>BIOHORIZONS IMPLANT SYSTEMS, INC. 401(K) RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
1c Effective date of plan <u>01/01/1996</u>		
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) <u>BIOHORIZONS IMPLANT SYSTEMS, INC.</u> <u>2300 RIVERCHASE CENTER</u> <u>BIRMINGHAM, AL 35244</u>	2b Employer Identification Number (EIN) <u>63-1163766</u>	2c Plan Sponsor's telephone number <u>205-967-7880</u>
	2d Business code (see instructions) <u>339110</u>	

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.	10/12/2023	KATHY BESSIERE
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

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		5	446
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year 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.....		6a(1) 6a(2) 6b 6c 6d 6e 6f 6g 6h	331 542 1 101 644 0 644 625 19
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 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 BIOHORIZONS IMPLANT SYSTEMS, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BIOHORIZONS IMPLANT SYSTEMS, INC.	D Employer Identification Number (EIN) 63-1163766	

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)

NORTHWESTERN MUTUAL WEALTH MGMT CO

39-2018056

(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	56211	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	29352	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(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	12694	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.
BROWN SMALL CO INST - COMMONWEALTH	8730 STONY POINT PARKWAY,SUITE 205 RICHMOND, VA 23235	0.15%
(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.
J H ENTERPRISE T - JANUS HENDERSON	151 DETROIT STREET, DENVER, CO 80206	0.35%
(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.
OAKMARK FUND INV - DST ASSET MANAG	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%

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.	
PARNASSUS CORE EQ IV - ULTIMUS FUN 31-1663251	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>BIOHORIZONS IMPLANT SYSTEMS, INC. 401(K) RETIREMENT 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>BIOHORIZONS IMPLANT SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>63-1163766</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) 1567075	3008535
(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) 58920	25661
(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) 446276	551371
(9) Value of interest in common/collective trusts.....	1c(9) 0	0
(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) 42053025	44922915
(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	44125296	48508482

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	44125296	48508482
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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)	2109481	
(B) Participants	2a(1)(B)	3526426	
(C) Others (including rollovers)	2a(1)(C)	1038565	
(2) Noncash contributions	2a(2)	0	6674472
(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)	49938	
(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)	20966	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		70904
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	1125021
(B) Common stock	2b(2)(B)	405	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1124616	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	36188	859
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	35329	
(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	-12938
(B) Other	2b(5)(B)	-12938	
(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)		0
(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)		-9403607
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-1545289
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1804795	
(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)		1804795
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		4541
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)	12694	
(4) Other	2i(4)	85563	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		98257
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1907593
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3452882
l Transfers of assets:			
(1) To this plan	2l(1)		7836068
(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: **KASSOUF & CO**

(2) EIN: **63-0590670**

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

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

Part IV Compliance Questions

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

During the plan year:

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		756652

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

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 BIOHORIZONS IMPLANT SYSTEMS, INC. 401(K) RETIREMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BIOHORIZONS IMPLANT SYSTEMS, INC.		D Employer Identification Number (EIN) 63-1163766
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
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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 _____

**BioHorizons Implant Systems, Inc.
401(k) Retirement Plan**

Birmingham, Alabama

Financial Statements

December 31, 2022 and 2021

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
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December 31, 2022 and 2021

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Independent Auditor's Report

Trustees and Administrator
BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Birmingham, Alabama

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

We have performed audits of the accompanying financial statements of BioHorizons Implant Systems, Inc. 401(k) Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits 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 the BioHorizons Implant Systems, Inc. 401(k) Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of BioHorizons Implant Systems, Inc. 401(k) Retirement 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 BioHorizons Implant Systems, Inc. 401(k) Retirement Plan's ability to continue as a going concern for one year after the date 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with 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 Schedule H, line 4a – Schedule of Delinquent Participant Contributions and Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, 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:

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

KASSOUF & CO., INC.

A handwritten signature in cursive script that reads "Kassouf & Co." in dark ink.

CPAs and Advisors

October 11, 2023

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	2022	2021
Assets		
Investments, at fair value	\$ 47,957,065	\$ 43,679,021
Receivables		
Employer contributions	282,674	151,193
Employer contributions - other	-	61
Total receivables	<u>282,674</u>	<u>151,254</u>
Notes Receivable from Participants	<u>555,974</u>	<u>446,276</u>
Total Assets Available for Benefits	<u>48,795,713</u>	<u>44,276,551</u>
Net Assets Available for Benefits	<u><u>\$ 48,795,713</u></u>	<u><u>\$ 44,276,551</u></u>

See accompanying notes.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2022

Additions (Reductions) to Net Assets Attributed to:

Contributions

Employee	\$ 3,526,427
Employer	2,240,386
Employer - other	515
Rollover	1,038,565
Total Contributions	<u>6,805,893</u>

Investment Income (Loss)

Net depreciation in fair value of investments	(9,407,066)
Interest and dividends	1,166,291
Interest - participant loans	21,028
Net Investment Loss	<u>(8,219,747)</u>

Total Additions (Reductions)	<u>(1,413,854)</u>
------------------------------	--------------------

Deductions from Net Assets Attributed to:

Benefits paid to participants	1,804,795
Administrative expenses	98,257
Total Deductions	<u>1,903,052</u>

Net Decrease	(3,316,906)
--------------	-------------

Net Assets Available for Benefits:

Beginning of year	44,276,551
Net transfers to plan	<u>7,836,068</u>
End of year	<u><u>\$ 48,795,713</u></u>

See accompanying notes.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements
December 31, 2022 and 2021

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

The following description of the BioHorizons Implant Systems, Inc. 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

- A. **General** - The Plan is a defined contribution plan, which covers substantially all employees who have three months of service and are age twenty-one or older. Employees covered by a collective bargaining agreement and non-U.S. employees are not eligible to become Plan participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- B. **Contributions** - Participants may contribute up to the lesser of ninety percent of their pretax annual compensation or the annual limit as set by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. 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.

For the years ended December 31, 2022 and 2021, the employer match formula was 100 percent of the first five percent of participants' compensation contributed to the Plan.

All contributions are subject to certain limitations.

- C. **Participant Accounts** - Each participant's account is credited with the participant's contributions, allocations of the Employer's contribution and Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- D. **Vesting** - Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100% vested after four years of credited service.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

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

- E. **Payment of Benefits** - A former participant or a participant's beneficiary, who is eligible to receive benefits, will receive his or her vested benefits in a single lump sum payment. Upon termination, vested account balances that do not exceed \$5,000 are automatically distributed to the participant as soon as administratively possible. The Plan also allows distributions to employed participants in the event an immediate financial hardship is incurred and to employees who are over the age of 59 ½.
- F. **Forfeited Accounts** - Forfeited accounts are used to reduce future employer contributions and pay certain administrative expenses of the Plan. Forfeited nonvested accounts of \$14,846 and \$53,415 for the years ended December 31, 2022 and 2021, respectively, were not allocated to the individual participant accounts. These account balances will be available to offset employer contributions and pay administrative expenses.
- G. **Administration** - The Plan's administrator is BioHorizons Implant Systems, Inc. (the Company). Fidelity Management Trust Company has been appointed custodian and trustee of the Plan for the years ended December 31, 2022 and 2021. Substantially all administrative costs are paid by the Company.

Basis of Accounting

The Plan's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized in the period in which they are earned. Expenses are recognized in the period in which they are incurred.

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

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

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

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

Use of Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

Self-Directed Brokerage Accounts

The Plan includes self-directed brokerage accounts as an investment option.

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

The following information included in the accompanying financial statements and supplemental information was obtained from data that has been prepared and certified to as complete and accurate by the trustee, Fidelity Management Trust Company (Fidelity).

	2022	2021
Investments, at fair value:		
Mutual funds	\$ 44,698,800	\$ 41,810,665
Money market funds	2,950,535	1,497,343
Self-directed brokerage accounts	307,730	371,013
Total investments	\$ <u>47,957,065</u>	\$ <u>43,679,021</u>
Notes receivable from participants	\$ <u>555,974</u>	\$ <u>446,276</u>
Investment income (loss):		
Net depreciation in fair value of investments	\$ (9,407,066)	
Interest and dividends	1,166,291	
Interest – participant loans	21,028	
Net investment loss	\$ <u>(8,219,747)</u>	

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

Note 3. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

Mutual funds: Valued at the daily closing prices as reported by the funds. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money market: Valued at the NAV of shares held by the Plan at year end.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

Note 3. Fair Value Measurements - Continued

Self-directed brokerage accounts:

Money market: Valued at the NAV of shares held by the Plan at year end.

Common stock: Valued at the closing price reported on the active market in which the individual securities are traded.

Mutual funds: Valued at the daily closing prices as reported by the funds. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. 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.

Assets itemized below were measured at fair value during the years ended December 31, 2022 and 2021.

		Assets at Fair Value as of December 31, 2022		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
Mutual funds	\$ 44,698,800	\$ 44,698,800	\$ -	\$ -
Money market fund	2,950,535	2,950,535	-	-
Self-directed brokerage accounts	307,730	307,730	-	-
Total	<u>\$ 47,957,065</u>	<u>\$ 47,957,065</u>	<u>\$ -</u>	<u>\$ -</u>

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

Note 3. Fair Value Measurements - Continued

		Assets at Fair Value as of December 31, 2021		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
Mutual funds	\$ 41,810,665	\$ 41,810,665	\$ -	\$ -
Money market fund	1,497,343	1,497,343	-	-
Self-directed brokerage accounts	371,013	371,013	-	-
Total	<u>\$ 43,679,021</u>	<u>\$ 43,679,021</u>	<u>\$ -</u>	<u>\$ -</u>

Note 4. Notes Receivable from Participants

Participants may borrow from their fund accounts. Participant loans may not exceed the lesser of \$50,000 or 50 percent of the participant's vested account balance. The loans are secured by the balance in the participant's account and bear interest rates ranging from 3.25 to 8.00 percent at December 31, 2022 and 2021. Principal and interest is paid ratably through bi-weekly payroll deductions.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Note 5. Party-In-Interest Transactions

Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee of the Plan's assets; therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for services rendered by Fidelity that have been included in administrative expenses in the accompanying financial statements amounted to \$29,352 and \$2,763 during 2022 and 2021, respectively.

Certain administrative functions are performed by officers and employees of the Company. No officer or employee received compensation from the Plan for these services.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

Note 6. Concentration of Investments

Included in investments at December 31, 2022 and 2021 are:

2022		2021	
Investment Amount	Percent of Total Investments	Investment Amount	Percent of Total Investments
\$ 5,822,586	12%	\$ 4,797,098	11%
4,636,835	10%		

A significant decline in the market value of these funds would significantly affect the net assets available for benefits.

Note 7. Plan Amendments

Effective July 20, 2021, the Plan was restated to adopt the cycle 3 restatement and to bring the Plan into compliance with the requirements of the 2017 Cumulative List (Notice 2017-37).

Effective January 1, 2022, the Plan was amended to remove the top paid group election and define highly compensated as noted in Code Section 414(q)(1)(B)(i) adjusted pursuant to Code Section 415(d).

Effective July 1, 2022, the Plan merged in the PO1K Retirement Plan. This restatement also amended the Plan to exclude temporary and seasonal employees from eligibility.

Note 8. Plan Termination

The Employer 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 will become 100 percent vested in their accounts.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

Note 9. Tax Status

The Plan adopted a non-standardized pre-approved form of a plan sponsored by Fidelity Management Trust Company. The IRS has determined and informed Fidelity Management Trust Company by an opinion letter dated June 30, 2020, that the prototype plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, Plan management and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, the accompanying financial statements do not include a provision for income taxes.

Note 10. Risks and Uncertainties

The Plan permits participants to invest in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investments, such as a pandemic or global conflict. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for plan benefits.

As a result of the global economy, inflation, interest rates, etc., economic uncertainties have arisen which could impact the Plan's asset values. Other financial impact could occur through such potential impact is unknown at this time.

Note 11. ERISA Bond Requirement

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

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

Note 12. Reconciliation of Financial Statements to Schedule H of Form 5500

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

	2022	2021
Net assets available for benefits per the financial statements	\$ 48,795,713	\$ 44,276,551
Employer contributions receivable not recorded as an asset	(282,674)	(151,193)
Employer contributions receivable – other not recorded as an asset	-	(61)
Deemed distributions	(4,541)	-
Self-directed account timing differences	(16)	-
Rounding	-	(1)
Net assets per Schedule H of Form 5500	<u>\$ 48,508,482</u>	<u>\$ 44,125,296</u>

The following is a reconciliation of the net change as reflected in the financial statements to Schedule H of Form 5500 at December 31, 2022:

	2022
Net decrease per the financial statements	\$ (3,316,906)
Employer contributions receivable not recorded as an asset	(282,674)
Prior year employer contributions receivable – not recorded as an asset	151,193
Prior year employer contributions receivable – other not recorded as an asset	61
Deemed distributions	(4,541)
Self-directed account timing differences	(16)
Rounding	1
Net loss per Schedule H of Form 5500	<u>\$ (3,452,882)</u>

Note 13. Prohibited Transactions

During the plan years ending December 31, 2022, 2021 and 2020, the Plan Sponsor failed to deposit \$423,781, \$20,441, and \$312,430, respectively, of participant contributions and loan repayments within the timeframe required by the Department of Labor (DOL). The DOL considers late deposits to be nonexempt prohibited transactions. The Plan Sponsor corrected a portion of these late remittances during 2022. The Plan Sponsor is in the process of completing the necessary corrective actions with regard to the remaining late remittances for the years ending December 31, 2022, 2021, and 2020.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
Notes to Financial Statements - Continued
December 31, 2022 and 2021

Note 14. Subsequent Events

Management of the Plan has evaluated subsequent events through October 11, 2023, the date which the financial statements were available to be issued.

Supplemental Information

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
 EIN 63-1163766 PLN 001
 Attachment to Form 5500 Schedule H, Item 4a

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

Pay Period End Date		Participant Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51	
				Contributions Corrected Outside VFCP		Contributions Pending Correction in VFCP			
01/24/2020	Contributions	\$	186,701	\$	-	\$	186,701	\$	-
01/24/2020	Loan Repayments		5,651		-		5,651		-
04/17/2020	Contributions		111,203		-		111,203		-
04/17/2020	Loan Repayments		5,658		-		5,658		-
07/01/2020	Contributions		3,217		3,217		-		-
01/26/2021	Contributions		18,924		18,924		-		-
07/28/2021	Contributions		339		-		339		-
11/02/2021	Contributions		3		-		3		-
12/23/2021	Contributions		1,175		-		1,175		-
03/11/2022	Contributions		6,447		6,447		-		-
03/15/2022	Contributions		27,998		27,998		-		-
04/27/2022	Contributions		4,308		-		4,308		-
04/29/2022	Contributions		285,396		285,396		-		-
04/29/2022	Loan Repayments		3,408		3,408		-		-
06/30/2022	Contributions		28,371		28,371		-		-
06/30/2022	Loan Repayments		5,045		5,045		-		-
07/14/2022	Contributions		27,229		27,229		-		-
07/14/2022	Loan Repayments		5,045		5,045		-		-
07/28/2022	Contributions		25,626		25,626		-		-
07/28/2022	Loan Repayments		4,875		4,875		-		-
12/09/2022	Contributions		33		33		-		-
		\$	756,652	\$	441,614	\$	315,038	\$	-

See independent auditor's report.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
EIN 63-1163766 PLN 001
Attachment to Form 5500 Schedule H, Item 4i

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

(A) (B) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(D) Cost	(E) Current value
	Money Market Funds:		
* Fidelity Management Trust Company	Fidelity Government Money Market	**	\$ 2,950,535
			<u>2,950,535</u>
	Mutual Funds:		
* Fidelity Management Trust Company	Fidelity Freedom Index 2045 Fund IPR	**	5,822,586
* Fidelity Management Trust Company	Fidelity Freedom Index 2040 Fund IPR	**	4,636,835
* Fidelity Management Trust Company	Fidelity 500 Index	**	4,466,668
* Fidelity Management Trust Company	Fidelity Freedom Index 2035 Fund IPR	**	4,135,022
* Fidelity Management Trust Company	Fidelity Freedom Index 2030 Fund IPR	**	3,588,701
* Fidelity Management Trust Company	Fidelity Freedom Index 2050 Fund IPR	**	2,739,658
* Fidelity Management Trust Company	Fidelity International Index	**	1,746,130
* Fidelity Management Trust Company	Fidelity Contafund K6	**	1,728,816
* Fidelity Management Trust Company	Fidelity Freedom Index 2055 Fund IPR	**	1,557,884
* Fidelity Management Trust Company	Franklin Small-Mid Cap Growth Fund Class R6	**	1,334,112
* Fidelity Management Trust Company	American Funds Amerian Mutual Fund Class R6	**	1,264,892
* Fidelity Management Trust Company	Loard Abbett Development Growth Fund Class R6	**	1,167,829
* Fidelity Management Trust Company	T. Rowe Price Blue Chip Growth I Fund	**	1,052,871
* Fidelity Management Trust Company	Fidelity Investment Grade Bond Fund	**	881,575
* Fidelity Management Trust Company	Fidelity Balanced Fund Class K	**	806,309
* Fidelity Management Trust Company	Franklin DynaTech Fund Class R6	**	752,977
* Fidelity Management Trust Company	Fidelity Freedom Index 2025 Fund IPR	**	747,744
* Fidelity Management Trust Company	Fidelity Small Cap Index	**	702,421
* Fidelity Management Trust Company	Fidelity Mid Cap Index	**	691,803
* Fidelity Management Trust Company	Fidelity Freedom Index 2060 Fund IPR	**	638,406
* Fidelity Management Trust Company	Fidelity Low-Priced Stock Fund Class K	**	591,952
* Fidelity Management Trust Company	Fidelity International Discovery Fund Class K	**	533,940
* Fidelity Management Trust Company	PIMCO Total Return Institutional Fund	**	519,127
* Fidelity Management Trust Company	Oakmark Fund Insitutional Class	**	485,422
* Fidelity Management Trust Company	Fidelity Value Fund Class K	**	466,035
* Fidelity Management Trust Company	Fidelity Select Gold Fund	**	329,484
* Fidelity Management Trust Company	Calvert US Large Cap Core Responsible Index Fund Class R6	**	323,628
* Fidelity Management Trust Company	PIMCO RAE US Small Fund Institutional Class	**	196,742
* Fidelity Management Trust Company	Fidelity Freedom Index 2020 Fund IPR	**	187,640
* Fidelity Management Trust Company	DFA Real Estate Securities Portfolio Institutional Class	**	176,146
* Fidelity Management Trust Company	Fidelity Freedom Index 2015 Fund IPR	**	135,070
* Fidelity Management Trust Company	Fidelity Inflation Protected Bond Index	**	113,127
* Fidelity Management Trust Company	Fidelity Freedom Index Income Fund IPR	**	94,316
* Fidelity Management Trust Company	Fidelity Freedom Index 2065 Fund IPR	**	49,616
* Fidelity Management Trust Company	Fidelity Four In One Index	**	33,316
			<u>44,698,800</u>
	Self-directed brokerage accounts		<u>307,730</u>
* Participant Loans	Participant Loans:		
	Interest rates from 3.25% to 8.00%, varying maturities	-	<u>555,974</u>
			<u>\$ 48,513,039</u>

* Party-in-interest as defined by ERISA

** Cost omitted for participant directed investments

See independent auditor's report.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
EIN 63-1163766 PLN 001
Attachment to Form 5500 Schedule H, Item 4i

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

(A) (B) Identity of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(D) Cost	(E) Current value
	Money Market Funds:		
* Fidelity Management Trust Company	Fidelity Government Money Market	**	\$ 2,950,535
			<u>2,950,535</u>
	Mutual Funds:		
* Fidelity Management Trust Company	Fidelity Freedom Index 2045 Fund IPR	**	5,822,586
* Fidelity Management Trust Company	Fidelity Freedom Index 2040 Fund IPR	**	4,636,835
* Fidelity Management Trust Company	Fidelity 500 Index	**	4,466,668
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* Fidelity Management Trust Company	American Funds American Mutual Fund Class R6	**	1,264,892
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* Fidelity Management Trust Company	Fidelity Four In One Index	**	33,316
			<u>44,698,800</u>
	Self-directed brokerage accounts		<u>307,730</u>
* Participant Loans	Participant Loans:		
	Interest rates from 3.25% to 8.00%, varying maturities	-	<u>555,974</u>
			<u>\$ 48,513,039</u>

* Party-in-interest as defined by ERISA

** Cost omitted for participant directed investments

See independent auditor's report.

BioHorizons Implant Systems, Inc.
401(k) Retirement Plan
EIN 63-1163766 PLN 001
Attachment to Form 5500 Schedule H, Item 4a

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

Pay Period End Date		Participant Contributions		Total that Constitute Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51			
		Transferred Late to Plan		Contributions		Contributions					
				Contributions Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP					
01/24/2020	Contributions	\$	186,701	\$	-	\$	186,701	\$	-	\$	-
01/24/2020	Loan Repayments		5,651		-		5,651		-		-
04/17/2020	Contributions		111,203		-		111,203		-		-
04/17/2020	Loan Repayments		5,658		-		5,658		-		-
07/01/2020	Contributions		3,217		3,217		-		-		-
01/26/2021	Contributions		18,924		18,924		-		-		-
07/28/2021	Contributions		339		-		339		-		-
11/02/2021	Contributions		3		-		3		-		-
12/23/2021	Contributions		1,175		-		1,175		-		-
03/11/2022	Contributions		6,447		6,447		-		-		-
03/15/2022	Contributions		27,998		27,998		-		-		-
04/27/2022	Contributions		4,308		-		4,308		-		-
04/29/2022	Contributions		285,396		285,396		-		-		-
04/29/2022	Loan Repayments		3,408		3,408		-		-		-
06/30/2022	Contributions		28,371		28,371		-		-		-
06/30/2022	Loan Repayments		5,045		5,045		-		-		-
07/14/2022	Contributions		27,229		27,229		-		-		-
07/14/2022	Loan Repayments		5,045		5,045		-		-		-
07/28/2022	Contributions		25,626		25,626		-		-		-
07/28/2022	Loan Repayments		4,875		4,875		-		-		-
12/09/2022	Contributions		33		33		-		-		-
		\$	756,652	\$	441,614	\$	315,038	\$	-	\$	-

See independent auditor's report.