

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

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ 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) HURRICANE IDALIA
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 PROVIDIA HOME CARE CORP. 401(K) PROFIT SHARING PLAN & TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2014
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) PROVIDIA HOME CARE CORP 5292 SUMMERLIN COMMONS WAY #1102 FORT MYERS, FL 33907
2b	Employer Identification Number (EIN) 35-2310899
2c	Plan Sponsor's telephone number 239-425-2670
2d	Business code (see instructions) 621610

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.	01/29/2024	CHRISTOPHER MELLEY
	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 ERISA FIDUCIARY SERVICES, INC. 1373 VETERANS HIGHWAY SUITE 10 HAUPPAUGE, NY 11788		3b Administrator's EIN 47-1637791 3c Administrator's telephone number 631-249-0500
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		5 316
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) 269 6a(2) 280 6b 0 6c 59 6d 339 6e 0 6f 339 6g 250 6h 6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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 PROVIDIA HOME CARE CORP. 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PROVIDIA HOME CARE CORP	D Employer Identification Number (EIN) 35-2310899	

Part I	Service Provider Information (see instructions)
--------	---

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LEVELIZED COMPENSATION ADVISOR

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISORY	8114	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>PROVIDIA HOME CARE CORP. 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PROVIDIA HOME CARE CORP</u>	D Employer Identification Number (EIN) <u>35-2310899</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
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions.....	1b(1)	0
	(2) Participant contributions.....	1b(2)	0
	(3) Other.....	1b(3)	0
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	24360
	(2) U.S. Government securities.....	1c(2)	115858
	(3) Corporate debt instruments (other than employer securities):		
	(A) Preferred.....	1c(3)(A)	0
	(B) All other.....	1c(3)(B)	0
	(4) Corporate stocks (other than employer securities):		
	(A) Preferred.....	1c(4)(A)	0
	(B) Common.....	1c(4)(B)	0
	(5) Partnership/joint venture interests.....	1c(5)	0
	(6) Real estate (other than employer real property).....	1c(6)	0
	(7) Loans (other than to participants).....	1c(7)	0
	(8) Participant loans.....	1c(8)	26995
	(9) Value of interest in common/collective trusts.....	1c(9)	24167
	(10) Value of interest in pooled separate accounts.....	1c(10)	0
	(11) Value of interest in master trust investment accounts.....	1c(11)	0
	(12) Value of interest in 103-12 investment entities.....	1c(12)	0
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1974075
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2583572
	(15) Other.....	1c(15)	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	2025430	2723597

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	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	2025430	2723597
---	-----------	---------	---------

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)	0	
(B) Participants	2a(1)(B)	497170	
(C) Others (including rollovers)	2a(1)(C)	661816	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1158986
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1428	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1199	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2627
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	73607	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		73607
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		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)		-367210
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		868010
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	155769	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		155769
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	5557	
(3) Investment advisory and management fees	2i(3)	8517	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		14074
j Total expenses. Add all expense amounts in column (b) and enter total	2j		169843
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		698167
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ 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: SMITH BUZZI & ASSOCIATES LLC

(2) EIN: 80-0631935

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	

	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		202543
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 PROVIDIA HOME CARE CORP. 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 PROVIDIA HOME CARE CORP		D Employer Identification Number (EIN) 35-2310899
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): 16-1470238		
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 _____

PROVIDIA HOME CARE CORP. 401(K) PLAN

Financial Statements

As of December 31, 2022 and 2021 and for the
Year Ended December 31, 2022

(With Independent Auditor's
Report Thereon)

PROIVIDIA HOME CARE CORP. 401(K) PLAN

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 4
Statement of Net Assets Available for Benefits - December 31, 2022 and 2021	5
Statement of Changes in Net Assets Available For Benefits for the Year Ended December 31, 2022	6
Notes to Financial Statements and Schedules	7 - 14
Schedule H, Part IV, Line 4i - Schedule of Assets (Held At End of Year)	15

SMITH, BUZZI & ASSOCIATES, LLC.
CERTIFIED PUBLIC ACCOUNTANTS
9425 SUNSET DRIVE, SUITE 180
MIAMI, FLORIDA 33173
TEL (305) 598-6701
FAX (305) 598-6716

JULIO M. BUZZI, C.P.A.
JOSE E. SMITH, C.P.A.

MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Administrators
Providia Home Care Corp. 401(K) Plan:

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

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Notes 5 and 6 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 accompanying financial statements, 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 accompanying financial statements 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 of Opinion

We conducted our audits 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 Providia Home Care Corp. 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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 Providia Home Care Corp. 401(k) Plan's ability to continue as a going concern for the year ended December 31, 2022.

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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, 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 the Providia Home Care Corp. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Providia Home Care Corp. 401(k) 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.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4i - Schedule of Assets (Held at Year End as of 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 GAAS. 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).

Smith, Burgin & Associates, LLC.

Miami, Florida
November 8, 2023

PROVIDIA HOME CARE CORP. 401(K) PLAN
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Investments, at Fair Value	\$2,699,430	1,998,435
Investments, at Contract Value	-	-
Notes Receivable from Participants	24,167	26,995
Receivables:		
Employer contributions	-	-
Employee deferral	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	\$ <u>2,723,597</u>	<u>2,025,430</u>

See accompanying notes that are integral part to these financial statements.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Statements of Changes in Net Assets Available for Benefits

December 31, 2022

ADDITIONS TO NET ASSETS:

Investment (loss) earnings including net appreciation (depreciation) in market value of investments	\$ (292,175)
Interest-Notes receivable from participants	1,199
Other income	-
Contributions:	
Employer	-
Employee, including rollovers	<u>1,158,986</u>
Total Additions	<u>868,010</u>

DEDUCTIONS FROM NET ASSETS:

Benefits paid to participants and beneficiaries	155,769
Corrective distributions	-
Administrative expenses	<u>14,074</u>
Total Deductions	<u>169,843</u>

Net Change in Net Assets Available for Benefits	698,167
Net Assets Available for Benefits, beginning of year	<u>2,025,430</u>
Net Assets Available for Benefits, end of year	\$ <u>2,723,597</u>

See accompanying notes that are an integral part to these financial statements.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

1. Description of the Plan

The following description of the Providia Home Care Corp. 401(K) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

Providia Home Care Corp. of Miami, Inc. ("Company/Employer") adopted the plan effective January 1, 2014. The Plan is a defined contribution plan covering substantially all employees, age twenty-one (21) or older, of the Company. Eligible employees can become participants in the Plan on January 1, after satisfying service requirements. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Administration

The Plan is administered by Providia Home Care Corp. Empower Retirement was the custodian of the Plan assets. In early 2021, Paychex, Inc. became custodian of the Plan assets.

Contributions

Subject to certain limitations, participants could elect to contribute to the Plan up to 90% of their compensation for each payroll up to the statutory maximum plus catch-up contribution for participants age 50 and above. The Company has elected to fund discretionary matching contributions. The matching employer contribution, if any, is discretionary. A total of \$0 in employer contributions were made in 2022 and 2021, respectively. Participants direct the investment of their contribution into various investment options offered by the Plan. The Employer can make an additional non-elective discretionary contribution to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer's contributions, and an allocation of Plan's earnings as defined and charged with an allocation of administrative expenses. 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. At December 31, 2022, there are 339 participants including 59 that have retired or separated, of which 280 are active. At that date, 250 participants have account balances. Participant loans are permitted.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

1. Description of the Plan - (Cont.)

Notes Receivable from Participant

Participants may borrow from their funded accounts up to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years and bear interest at a rate of 2% above prime (8.5% for 2022). Principal and interest is paid ratably through payroll deductions and are credited to the participant's account. Failure to make payments under terms of note are considered an event of default. A defaulted note may be considered a distribution if collection cannot be secured. Notes receivable from participants amounted to \$24,167 at December 31, 2022 and are measured at their unpaid principal plus any accrued but unpaid interest. Notes receivable are considered a directed investment of a participant's account under the Plan.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions into various investment options. Participants have online access to their accounts and may change their investment options at any time.

Forfeitures

Forfeitures of terminated participants' non-vested accounts may be used to reduce the employer's matching contribution for the year in which the forfeiture occurs or to pay the Plan's administrative expenses. Forfeitures in 2022 amounted to \$933.

Hardship Withdrawals

Hardship withdrawals are permitted by the Plan for medical expenses, burial or funeral expenses, repair of damage to principal residence, costs to purchase residence or prevent eviction and payment of college tuition. The participant may withdraw his elective deferral and employer match and the participant may not contribute to the Plan during the following six (6) months.

Vesting/Payment of Benefits

Upon retirement, a participant may elect to receive payment for the value of their account through a lump-sum payment. Participants are 100% vested in their contributions. The Company's matching contributions are subject to the following vesting schedule for participants who retire before the normal retirement date.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

1. Description of the Plan - (Cont.)

<u>Full Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0
2 but less than 3	20
3 but less than 4	40
4 but less than 5	60
5 but less than 6	80
6 or more	100

Upon termination of service, an employee receives payment for the vested value of their account. The Plan automatically distributes participant accounts with balances under \$1,000 upon termination. For amounts greater than \$1,000, the terminated participant must consent to a lump sum distribution.

Upon death or permanent disability, a participant becomes 100% vested in their account.

Withholding Taxes

The Plan is required to withhold 20% of distributions not directly transferred to another qualified plan or IRA account. These funds are then remitted to the Internal Revenue Service.

Plan Termination

While the Company has not expressed any intent to terminate the Plan, it reserves the right at any time to amend, modify or terminate the Plan without the consent of any participant or beneficiary. In the event of such termination, the Plan provides that the participants shall become 100% vested in their accounts, including all matching employer contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. Participant and employer contributions are recorded in the period in which contributions are withheld from salaries and wages by the employer.

Estimates

The preparation of financial statements could require the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures of assets at the date of financial statements and the reported amounts of addition and deductions in assets available during the reporting period. Actual results may differ from those estimates.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

2. Summary of Significant Accounting Policies - (Cont.)

Investments

Investments are presented at fair value. Investments are valued by the Trustee based upon the fair value (quoted market price) of investment held by the Fund and the number of shares outstanding. Investments in fully benefit-responsive investment contracts (FBRIC's) are reported at contract value as contract value is the amount the participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a stable value investment. Changes in unrealized appreciation (depreciation) for the period are reflected in the statements of changes in net assets available for benefits.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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 reasonable 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.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administration of the Plan

Certain administrative expenses of the Plan may be paid by the Company. The Plan is not required to reimburse the Company for any administrative expenses paid by the Company. Expenses not paid the Company are paid by the Plan.

Date of Management's Review

Subsequent events have been evaluated for potential recognition or disclosure through November 8, 2023 which is the date the financial statements were available to be issued.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

3. Tax Status

The Plan was determined by the Internal Revenue Service to be "qualified" plan under Section 401(a) of the Internal Revenue Code of 1986, and, accordingly, the Plan is exempt from federal income taxes. In the opinion of the Plan Administrator, the Plan is currently being operated in accordance with Plan Agreement and in conformity with applicable IRC provisions and has no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements and therefore exempt from federal income tax. No provision for taxes has been included in the accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions; however there are currently no audits for any tax periods in progress. Tax periods for 2019, 2020 and 2021 are open to audit.

4. Investments (Unaudited)

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure Under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the custodians of the Plan, Paychex, Inc. ("Paychex") which uses Mid Atlantic Trust Company ("Mid Atlantic") except for comparing such information to the information included in the Plan's financial statements and supplemental schedule as of December 31, 2022 and 2021 and for the year ended December 31, 2022.

- o Investments as shown in the Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021.
- o Net appreciation in fair value and contract value of investments and interest and dividends as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.
- o Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022.

The Plan's independent auditor did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

The Plan invests in Variable Annuity contracts with Vanguard Investments ("Vanguard") and others. Mid Atlantic maintains the contributions in the Vanguard General Account. Mid Atlantic groups the premium dollars it receives over defined time periods for the purpose of determining the crediting rate to participant's accounts. The crediting rate is determined, in part, by the net investment earnings rate of the Vanguard assets, minus a charge for administrative expenses and an amount set aside for contingency reserves. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

4. Investments (Unaudited) - (Cont.)

The guaranteed portfolio fund contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting interest rate is based on a formula agreed upon with the issuer and determined semiannually. The interest rate credited to participants for the Plan was 1.10% for the year ending December 31, 2022.

Certain events limit the Plan's ability to transact at contract value with Vanguard. Such events include the following:

(a) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

5. Financial Information Certified by Plan Trustee

Under the Department of Labor's regulations, certain assets and related information held by a bank, trust company or similar institution, or an insurance company, that is regulated and subject to periodic examination by a state or federal agency does not have to be audited, provided the plan administrator exercises this option and the institution holding the assets certifies the required information. Mid Atlantic has provided certification as to the completeness and accuracy. Investment assets, net appreciation (depreciation) in fair value of investments, and interest, dividend and other income contained in the statement of net assets available for benefits, statement of changes in net assets available for benefits, and supplemental schedules as of December 31, 2022 and 2021 and for the year ended December 31, 2022 have been certified as accurate and complete by the Plan trustee, in accordance with 29CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

6. Fair Value Measurements

GAAP provides the framework for measuring fair value. 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GAAP are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted market prices in markets that are not active; or model-derived valuations or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The asset 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.

Mutual Funds Held in Pooled Separate Accounts: Valued at fair value established by the Custodian on the last business day of the Plan year, which is composed primarily of the value at the daily closing price as reported by the underlying mutual fund.

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

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

6. Fair Value Measurements - (Cont.)

At December 31, 2022, the reported value and the fair value of the Plan's investments are equivalent. All Plan assets are considered Level 1 or Level 2. See Note 5 for investment details.

Fair Value Measurements

<u>2022</u>	Quoted Prices in Active Mkts (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	<u>Total</u>
<u>Description</u>				
Variable Annuities- Pooled Separate Accounts	\$2,699,430	-	-	\$2,699,430
Guaranteed Portfolio Fund	-	-	-	-
	<u>\$2,699,430</u>	<u>-</u>	<u>-</u>	<u>\$2,699,430</u>
	=====	=====	=====	=====

<u>2021</u>	Quoted Prices in Active Mkts (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	<u>Total</u>
<u>Description</u>				
Mutual Funds-Pooled Separate Accounts	\$1,998,435	-	-	\$1,998,435
Common Collective Trust	-	-	-	-
	<u>\$1,998,435</u>	<u>-</u>	<u>-</u>	<u>\$1,998,435</u>
	=====	=====	=====	=====

7. Party-in-Interest Transaction

Parties-in-interest are defined under DOL Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer and certain others. Certain Plan investments are managed by Vanguard Investments ("Vanguard") and, therefore, these transactions qualify as party-in-interest transaction. The Plan Sponsor pays directly any other fees related to the Plan's operations.

8. Subsequent Events

The Plan has evaluated subsequent events through November 8, 2023 in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

PROVIDIA HOME CARE CORP. 401(K) PLAN

Schedule H, Line 4i - Schedule of Assets (Held At End of Year)

December 31, 2022

EIN # 35-2310899

Plan No. 001

		(c) Description of investment including maturity date, rate of interest, collateral, par or	(d)	(e)
(a)	(b) Identity of issue, borrower lessor or similar party	maturity value	Cost	Current Value
	Vanguard Federal Reserve-Money Market	Variable Annuities - Pooled Separate.	\$	115,859
*	Vanguard Target Retirement-2015	Variable Annuities - Pooled Separate.		-
*	Vanguard Target Retirement-2025	Variable Annuities - Pooled Separate.		141,487
*	Vanguard Target Retirement-2035	Variable Annuities - Pooled Separate.		1,141,009
*	Vanguard Target Retirement-2045	Variable Annuities - Pooled Separate.		136,141
*	Vanguard Target Retirement-2055	Variable Annuities - Pooled Separate.		366,497
	Fidelity 500 Index Fund	Variable Annuities - Pooled Separate.		167,146
*	Vanguard Target Retirement-2021	Variable Annuities - Pooled Separate.		1,388
*	Vanguard Target Retirement-2030	Variable Annuities - Pooled Separate.		125,583
*	Vanguard Target Retirement-2040	Variable Annuities - Pooled Separate.		34,122
*	Vanguard Target Retirement-2050	Variable Annuities - Pooled Separate.		65,150
*	Vanguard Target Retirement-2060	Variable Annuities - Pooled Separate.		22,606
*	Vanguard Target Retirement-2065	Variable Annuities - Pooled Separate.		7,084
	Vanguard Target Retirement Income	Variable Annuities - Pooled Separate.		60,547
	Vanguard Mid Cap Value	Variable Annuities - Pooled Separate.		27,678
	Vanguard Mid Cap Index Fund	Variable Annuities - Pooled Separate.		27,758
	Vanguard Life Strategy Cons. Growth	Variable Annuities - Pooled Separate.		38
	Vanguard Life Strategy Growth	Variable Annuities - Pooled Separate.		154
	Vanguard Life Strategy Income	Variable Annuities - Pooled Separate.		78
	Vanguard Life Strategy Moderate Growth	Variable Annuities - Pooled Separate.		3,635
	Vanguard Lg Term Treasury Index	Variable Annuities - Pooled Separate.		1,163
	Vanguard St. Term Investment	Variable Annuities - Pooled Separate.		122
	Templeton Global Fund	Variable Annuities - Pooled Separate.		82
	Schwab Fundamental Lg Company Index	Variable Annuities - Pooled Separate.		41
	Franklin Growth	Variable Annuities - Pooled Separate.		63,499
	Jannus Triton	Variable Annuities - Pooled Separate.		14,060
	JP Morgan Large Cap Growth A	Variable Annuities - Pooled Separate.		37,689
	Principal Mid Cap Growth	Variable Annuities - Pooled Separate.		3,733
	TIAA CREF Real Estate	Variable Annuities - Pooled Separate.		18,927
	Pimco Commodity Real Estate	Variable Annuities - Pooled Separate.		6,298
	American Funds Europacific	Variable Annuities - Pooled Separate.		12,680
	Fidelity Advisor Total Bond	Variable Annuities - Pooled Separate.		20,504
	Fidelity Emerging Markets Index	Variable Annuities - Pooled Separate.		13,267
	Federated Hermes Strategic Income	Variable Annuities - Pooled Separate.		2,862
	DFA U.S. Targeted Value	Variable Annuities - Pooled Separate.		20,739
*	Federated Hermes High Yield Bond	Variable Annuities - Pooled Separate.		15,150
*	ISHARES Russell 2000 Small Cap	Variable Annuities - Pooled Separate.		8,262
	IShares MSCI Index	Variable Annuities - Pooled Separate.		16,392
	Participant Loans			<u>24,167</u>
				\$ 2,723,597

* denotes a party-in-interest

Note: The information required by column (d) is not applicable for participant directed investments.

See Auditor's Report

PROVIDIA HOME CARE CORP. 401(K) PLAN

Financial Statements

As of December 31, 2022 and 2021 and for the
Year Ended December 31, 2022

(With Independent Auditor's
Report Thereon)

PROIVIDIA HOME CARE CORP. 401(K) PLAN

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 4
Statement of Net Assets Available for Benefits - December 31, 2022 and 2021	5
Statement of Changes in Net Assets Available For Benefits for the Year Ended December 31, 2022	6
Notes to Financial Statements and Schedules	7 - 14
Schedule H, Part IV, Line 4i - Schedule of Assets (Held At End of Year)	15

SMITH, BUZZI & ASSOCIATES, LLC.
CERTIFIED PUBLIC ACCOUNTANTS
9425 SUNSET DRIVE, SUITE 180
MIAMI, FLORIDA 33173
TEL (305) 598-6701
FAX (305) 598-6716

JULIO M. BUZZI, C.P.A.
JOSE E. SMITH, C.P.A.

MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Administrators
Providia Home Care Corp. 401(K) Plan:

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

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Notes 5 and 6 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 accompanying financial statements, 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 accompanying financial statements 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 of Opinion

We conducted our audits 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 Providia Home Care Corp. 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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 Providia Home Care Corp. 401(k) Plan's ability to continue as a going concern for the year ended December 31, 2022.

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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, 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 the Providia Home Care Corp. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Providia Home Care Corp. 401(k) 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.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4i - Schedule of Assets (Held at Year End as of 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 GAAS. 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).

Smith, Burgin & Associates, LLC.

Miami, Florida
November 8, 2023

PROVIDIA HOME CARE CORP. 401(K) PLAN
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Investments, at Fair Value	\$2,699,430	1,998,435
Investments, at Contract Value	-	-
Notes Receivable from Participants	24,167	26,995
Receivables:		
Employer contributions	-	-
Employee deferral	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	\$ <u>2,723,597</u>	<u>2,025,430</u>

See accompanying notes that are integral part to these financial statements.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Statements of Changes in Net Assets Available for Benefits

December 31, 2022

ADDITIONS TO NET ASSETS:

Investment (loss) earnings including net appreciation (depreciation) in market value of investments	\$ (292,175)
Interest-Notes receivable from participants	1,199
Other income	-
Contributions:	
Employer	-
Employee, including rollovers	<u>1,158,986</u>
Total Additions	<u>868,010</u>

DEDUCTIONS FROM NET ASSETS:

Benefits paid to participants and beneficiaries	155,769
Corrective distributions	-
Administrative expenses	<u>14,074</u>
Total Deductions	<u>169,843</u>

Net Change in Net Assets Available for Benefits	698,167
Net Assets Available for Benefits, beginning of year	<u>2,025,430</u>
Net Assets Available for Benefits, end of year	\$ <u>2,723,597</u>

See accompanying notes that are an integral part to these financial statements.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

1. Description of the Plan

The following description of the Providia Home Care Corp. 401(K) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

Providia Home Care Corp. of Miami, Inc. ("Company/Employer") adopted the plan effective January 1, 2014. The Plan is a defined contribution plan covering substantially all employees, age twenty-one (21) or older, of the Company. Eligible employees can become participants in the Plan on January 1, after satisfying service requirements. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Administration

The Plan is administered by Providia Home Care Corp. Empower Retirement was the custodian of the Plan assets. In early 2021, Paychex, Inc. became custodian of the Plan assets.

Contributions

Subject to certain limitations, participants could elect to contribute to the Plan up to 90% of their compensation for each payroll up to the statutory maximum plus catch-up contribution for participants age 50 and above. The Company has elected to fund discretionary matching contributions. The matching employer contribution, if any, is discretionary. A total of \$0 in employer contributions were made in 2022 and 2021, respectively. Participants direct the investment of their contribution into various investment options offered by the Plan. The Employer can make an additional non-elective discretionary contribution to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer's contributions, and an allocation of Plan's earnings as defined and charged with an allocation of administrative expenses. 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. At December 31, 2022, there are 339 participants including 59 that have retired or separated, of which 280 are active. At that date, 250 participants have account balances. Participant loans are permitted.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

1. Description of the Plan - (Cont.)

Notes Receivable from Participant

Participants may borrow from their funded accounts up to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years and bear interest at a rate of 2% above prime (8.5% for 2022). Principal and interest is paid ratably through payroll deductions and are credited to the participant's account. Failure to make payments under terms of note are considered an event of default. A defaulted note may be considered a distribution if collection cannot be secured. Notes receivable from participants amounted to \$24,167 at December 31, 2022 and are measured at their unpaid principal plus any accrued but unpaid interest. Notes receivable are considered a directed investment of a participant's account under the Plan.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions into various investment options. Participants have online access to their accounts and may change their investment options at any time.

Forfeitures

Forfeitures of terminated participants' non-vested accounts may be used to reduce the employer's matching contribution for the year in which the forfeiture occurs or to pay the Plan's administrative expenses. Forfeitures in 2022 amounted to \$933.

Hardship Withdrawals

Hardship withdrawals are permitted by the Plan for medical expenses, burial or funeral expenses, repair of damage to principal residence, costs to purchase residence or prevent eviction and payment of college tuition. The participant may withdraw his elective deferral and employer match and the participant may not contribute to the Plan during the following six (6) months.

Vesting/Payment of Benefits

Upon retirement, a participant may elect to receive payment for the value of their account through a lump-sum payment. Participants are 100% vested in their contributions. The Company's matching contributions are subject to the following vesting schedule for participants who retire before the normal retirement date.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

1. Description of the Plan - (Cont.)

<u>Full Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0
2 but less than 3	20
3 but less than 4	40
4 but less than 5	60
5 but less than 6	80
6 or more	100

Upon termination of service, an employee receives payment for the vested value of their account. The Plan automatically distributes participant accounts with balances under \$1,000 upon termination. For amounts greater than \$1,000, the terminated participant must consent to a lump sum distribution.

Upon death or permanent disability, a participant becomes 100% vested in their account.

Withholding Taxes

The Plan is required to withhold 20% of distributions not directly transferred to another qualified plan or IRA account. These funds are then remitted to the Internal Revenue Service.

Plan Termination

While the Company has not expressed any intent to terminate the Plan, it reserves the right at any time to amend, modify or terminate the Plan without the consent of any participant or beneficiary. In the event of such termination, the Plan provides that the participants shall become 100% vested in their accounts, including all matching employer contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. Participant and employer contributions are recorded in the period in which contributions are withheld from salaries and wages by the employer.

Estimates

The preparation of financial statements could require the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures of assets at the date of financial statements and the reported amounts of addition and deductions in assets available during the reporting period. Actual results may differ from those estimates.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

2. Summary of Significant Accounting Policies - (Cont.)

Investments

Investments are presented at fair value. Investments are valued by the Trustee based upon the fair value (quoted market price) of investment held by the Fund and the number of shares outstanding. Investments in fully benefit-responsive investment contracts (FBRIC's) are reported at contract value as contract value is the amount the participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a stable value investment. Changes in unrealized appreciation (depreciation) for the period are reflected in the statements of changes in net assets available for benefits.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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 reasonable 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.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administration of the Plan

Certain administrative expenses of the Plan may be paid by the Company. The Plan is not required to reimburse the Company for any administrative expenses paid by the Company. Expenses not paid the Company are paid by the Plan.

Date of Management's Review

Subsequent events have been evaluated for potential recognition or disclosure through November 8, 2023 which is the date the financial statements were available to be issued.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

3. Tax Status

The Plan was determined by the Internal Revenue Service to be "qualified" plan under Section 401(a) of the Internal Revenue Code of 1986, and, accordingly, the Plan is exempt from federal income taxes. In the opinion of the Plan Administrator, the Plan is currently being operated in accordance with Plan Agreement and in conformity with applicable IRC provisions and has no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements and therefore exempt from federal income tax. No provision for taxes has been included in the accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions; however there are currently no audits for any tax periods in progress. Tax periods for 2019, 2020 and 2021 are open to audit.

4. Investments (Unaudited)

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure Under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the custodians of the Plan, Paychex, Inc. ("Paychex") which uses Mid Atlantic Trust Company ("Mid Atlantic") except for comparing such information to the information included in the Plan's financial statements and supplemental schedule as of December 31, 2022 and 2021 and for the year ended December 31, 2022.

- o Investments as shown in the Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021.
- o Net appreciation in fair value and contract value of investments and interest and dividends as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.
- o Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022.

The Plan's independent auditor did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

The Plan invests in Variable Annuity contracts with Vanguard Investments ("Vanguard") and others. Mid Atlantic maintains the contributions in the Vanguard General Account. Mid Atlantic groups the premium dollars it receives over defined time periods for the purpose of determining the crediting rate to participant's accounts. The crediting rate is determined, in part, by the net investment earnings rate of the Vanguard assets, minus a charge for administrative expenses and an amount set aside for contingency reserves. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

4. Investments (Unaudited) - (Cont.)

The guaranteed portfolio fund contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting interest rate is based on a formula agreed upon with the issuer and determined semiannually. The interest rate credited to participants for the Plan was 1.10% for the year ending December 31, 2022.

Certain events limit the Plan's ability to transact at contract value with Vanguard. Such events include the following:

(a) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

5. Financial Information Certified by Plan Trustee

Under the Department of Labor's regulations, certain assets and related information held by a bank, trust company or similar institution, or an insurance company, that is regulated and subject to periodic examination by a state or federal agency does not have to be audited, provided the plan administrator exercises this option and the institution holding the assets certifies the required information. Mid Atlantic has provided certification as to the completeness and accuracy. Investment assets, net appreciation (depreciation) in fair value of investments, and interest, dividend and other income contained in the statement of net assets available for benefits, statement of changes in net assets available for benefits, and supplemental schedules as of December 31, 2022 and 2021 and for the year ended December 31, 2022 have been certified as accurate and complete by the Plan trustee, in accordance with 29CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

6. Fair Value Measurements

GAAP provides the framework for measuring fair value. 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GAAP are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted market prices in markets that are not active; or model-derived valuations or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The asset 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.

Mutual Funds Held in Pooled Separate Accounts: Valued at fair value established by the Custodian on the last business day of the Plan year, which is composed primarily of the value at the daily closing price as reported by the underlying mutual fund.

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

PROVIDIA HOME CARE CORP. 401(K) PLAN

Notes to Financial Statements

As of December 31, 2022 and 2021 and
for the Year Ended December 31, 2022

6. Fair Value Measurements - (Cont.)

At December 31, 2022, the reported value and the fair value of the Plan's investments are equivalent. All Plan assets are considered Level 1 or Level 2. See Note 5 for investment details.

Fair Value Measurements

<u>2022</u>	Quoted Prices in Active Mkts (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	<u>Total</u>
<u>Description</u>				
Variable Annuities- Pooled Separate Accounts	\$2,699,430	-	-	\$2,699,430
Guaranteed Portfolio Fund	-	-	-	-
	<u>\$2,699,430</u>	<u>-</u>	<u>-</u>	<u>\$2,699,430</u>
	=====	=====	=====	=====

<u>2021</u>	Quoted Prices in Active Mkts (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	<u>Total</u>
<u>Description</u>				
Mutual Funds-Pooled Separate Accounts	\$1,998,435	-	-	\$1,998,435
Common Collective Trust	-	-	-	-
	<u>\$1,998,435</u>	<u>-</u>	<u>-</u>	<u>\$1,998,435</u>
	=====	=====	=====	=====

7. Party-in-Interest Transaction

Parties-in-interest are defined under DOL Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer and certain others. Certain Plan investments are managed by Vanguard Investments ("Vanguard") and, therefore, these transactions qualify as party-in-interest transaction. The Plan Sponsor pays directly any other fees related to the Plan's operations.

8. Subsequent Events

The Plan has evaluated subsequent events through November 8, 2023 in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

PROVIDIA HOME CARE CORP. 401(K) PLAN

Schedule H, Line 4i - Schedule of Assets (Held At End of Year)

December 31, 2022

EIN # 35-2310899

Plan No. 001

		(c) Description of investment including maturity date, rate of interest, collateral, par or	(d)	(e)
(a)	(b) Identity of issue, borrower lessor or similar party	maturity value	Cost	Current Value
	Vanguard Federal Reserve-Money Market	Variable Annuities - Pooled Separate.	\$	115,859
*	Vanguard Target Retirement-2015	Variable Annuities - Pooled Separate.		-
*	Vanguard Target Retirement-2025	Variable Annuities - Pooled Separate.		141,487
*	Vanguard Target Retirement-2035	Variable Annuities - Pooled Separate.		1,141,009
*	Vanguard Target Retirement-2045	Variable Annuities - Pooled Separate.		136,141
*	Vanguard Target Retirement-2055	Variable Annuities - Pooled Separate.		366,497
	Fidelity 500 Index Fund	Variable Annuities - Pooled Separate.		167,146
*	Vanguard Target Retirement-2021	Variable Annuities - Pooled Separate.		1,388
*	Vanguard Target Retirement-2030	Variable Annuities - Pooled Separate.		125,583
*	Vanguard Target Retirement-2040	Variable Annuities - Pooled Separate.		34,122
*	Vanguard Target Retirement-2050	Variable Annuities - Pooled Separate.		65,150
*	Vanguard Target Retirement-2060	Variable Annuities - Pooled Separate.		22,606
*	Vanguard Target Retirement-2065	Variable Annuities - Pooled Separate.		7,084
	Vanguard Target Retirement Income	Variable Annuities - Pooled Separate.		60,547
	Vanguard Mid Cap Value	Variable Annuities - Pooled Separate.		27,678
	Vanguard Mid Cap Index Fund	Variable Annuities - Pooled Separate.		27,758
	Vanguard Life Strategy Cons. Growth	Variable Annuities - Pooled Separate.		38
	Vanguard Life Strategy Growth	Variable Annuities - Pooled Separate.		154
	Vanguard Life Strategy Income	Variable Annuities - Pooled Separate.		78
	Vanguard Life Strategy Moderate Growth	Variable Annuities - Pooled Separate.		3,635
	Vanguard Lg Term Treasury Index	Variable Annuities - Pooled Separate.		1,163
	Vanguard St. Term Investment	Variable Annuities - Pooled Separate.		122
	Templeton Global Fund	Variable Annuities - Pooled Separate.		82
	Schwab Fundamental Lg Company Index	Variable Annuities - Pooled Separate.		41
	Franklin Growth	Variable Annuities - Pooled Separate.		63,499
	Jannus Triton	Variable Annuities - Pooled Separate.		14,060
	JP Morgan Large Cap Growth A	Variable Annuities - Pooled Separate.		37,689
	Principal Mid Cap Growth	Variable Annuities - Pooled Separate.		3,733
	TIAA CREF Real Estate	Variable Annuities - Pooled Separate.		18,927
	Pimco Commodity Real Estate	Variable Annuities - Pooled Separate.		6,298
	American Funds Europacific	Variable Annuities - Pooled Separate.		12,680
	Fidelity Advisor Total Bond	Variable Annuities - Pooled Separate.		20,504
	Fidelity Emerging Markets Index	Variable Annuities - Pooled Separate.		13,267
	Federated Hermes Strategic Income	Variable Annuities - Pooled Separate.		2,862
	DFA U.S. Targeted Value	Variable Annuities - Pooled Separate.		20,739
*	Federated Hermes High Yield Bond	Variable Annuities - Pooled Separate.		15,150
*	ISHARES Russell 2000 Small Cap	Variable Annuities - Pooled Separate.		8,262
	IShares MSCI Index	Variable Annuities - Pooled Separate.		16,392
	Participant Loans			<u>24,167</u>
				\$ 2,723,597

* denotes a party-in-interest

Note: The information required by column (d) is not applicable for participant directed investments.

See Auditor's Report