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

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
TOTAL VISION LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2020

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)
TOTAL VISION LLC

27271 LAS RAMBLAS STE 210
MISSION VIEJO, CA 92691-8041

2b Employer Identification Number (EIN)
82-5212710

2c Plan Sponsor's telephone number
949-210-9914

2d Business code (see instructions)
621320

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.	09/23/2024	DOUG CANNON
	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 [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	568
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	420
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	630
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	73
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	703
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	703
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	310
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	450
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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 2F 2G 2J 2S 2T 3D 3H 2E

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)** [X] 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)** [X] 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)** [X] **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
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2023** **This Form is Open to Public Inspection.**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan	**B** Three-digit plan number (PN) ▶
TOTAL VISION LLC 401(K) PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
TOTAL VISION LLC	82-5212710

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	35193	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO INCOME ADM - SS&C GLOBAL INV 31-1663251	0.25%

(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

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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

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
TOTAL VISION LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
82-5212710

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 reported on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	10500	162546
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	18082	68869
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3924503	6448643
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	3953085	6680058
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3953085	6680058

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.

			(a) Amount	(b) Total
	Income			
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	0	
	(B) Participants	2a(1)(B)	2046449	
	(C) Others (including rollovers)	2a(1)(C)	263298	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2309747
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5564	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	4757	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		10321
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	151130	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		151130
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)**		730139
c Other income	**2c**		0
d Total income. Add all **income** amounts in column (b) and enter total	**2d**		3201337
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	**2e(1)**	438851	
(2) To insurance carriers for the provision of benefits	**2e(2)**	0	
(3) Other	**2e(3)**	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	**2e(4)**		438851
f Corrective distributions (see instructions)	**2f**		219
g Certain deemed distributions of participant loans (see instructions)	**2g**		0
h Interest expense	**2h**		0
i Administrative expenses:			
(1) Salaries and allowances	**2i(1)**	0	
(2) Contract administrator fees	**2i(2)**	0	
(3) Recordkeeping fees	**2i(3)**	35193	
(4) IQPA audit fees	**2i(4)**	0	
(5) Investment advisory and investment management fees	**2i(5)**	101	
(6) Bank or trust company trustee/custodial fees	**2i(6)**	0	
(7) Actuarial fees	**2i(7)**	0	
(8) Legal fees	**2i(8)**	0	
(9) Valuation/appraisal fees	**2i(9)**	0	
(10) Other trustee fees and expenses	**2i(10)**	0	
(11) Other expenses	**2i(11)**	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	**2i(12)**		35294
j Total expenses. Add all **expense** amounts in column (b) and enter total	**2j**		474364
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	**2k**		2726973
l Transfers of assets:			
(1) To this plan	**2l(1)**		0
(2) From this plan	**2l(2)**		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: HASKELL & WHITE LLP **(2)** EIN: 33-0310559

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) [ ] This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		2006180
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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

2023

This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
TOTAL VISION LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
82-5212710

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

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) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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._____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A .

Financial Statements and Supplemental Schedules
(with Independent Auditors' Report Thereon)



Total Vision LLC 401(k) Plan

As of December 31, 2023 and 2022 and
For the Year Ended December 31, 2023

TOTAL VISION LLC 401(K) PLAN

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Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Total Vision, LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of Total Vision LLC 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, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plans 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, 2023 and 2022, and for the year ended December 31, 2023 stating that the certified investment information, as described in Note 4 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section -

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the 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; this includes 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 the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' 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 auditors' report that includes our opinion.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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 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 the 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – the Schedule of Assets (Held at End of Year) are presented for purposes of additional analysis and are not a required part of the financial statements but is 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 its form and content, is 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, is 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).

Haskell & White LLP

HASKELL & WHITE LLP

Irvine, California
September 16, 2024

TOTAL VISION LLC 401(K) PLAN

Statements of Net Assets Available for Benefits
As of December 31, 2023 and 2022

	2023	2022
ASSETS		
Investments:		
Mutual funds, at fair value (Note 3)	**$ 6,611,189**	$ 3,935,003
Total investments	**6,611,189**	3,935,003
Contributions receivable - participants	**64,270**	155,940
Notes receivable from participants	**68,869**	18,082
Net assets available for benefits	**$ 6,744,328**	$ 4,109,025

See accompanying notes to financial statements and independent auditors' report.

TOTAL VISION LLC 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

Additions to net assets attributed to:	
Contributions:	
Participants	$ 1,954,779
Rollovers	263,298
Total contributions	2,218,077
Interest income on notes receivable from participants	10,321
Dividends	151,130
Net appreciation in fair value of investments	730,139
Total net additions to net assets	3,109,667
Deductions from net assets attributed to:	
Benefits paid to participants	439,070
Administrative expenses	35,294
Total deductions from net assets	474,364
Net increase in assets available for benefits	2,635,303
Net assets available for benefits:	
Beginning of year	4,109,025
End of year	$ 6,744,328

See accompanying notes to financial statements and independent auditors' report.

1. Description of the Plan

The following description of the Total Vision LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more comprehensive description of the Plan's provisions.

General

The Plan was established on January 1, 2020 as a defined contribution 401(k) profit sharing plan to provide retirement benefits for eligible employees of Total Vision LLC (the "Company" or "Plan Sponsor"). The Plan was amended and restated effective December 1, 2022. The Plan covers all eligible employees of the Company who have attained age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan originally appointed Capital Bank and Trust Company as the asset custodian of the Plan. The asset custodian holds, administers, and distributes the funds of the Plan in accordance with the provisions of the Plan and instructions of Plan management or its designees. Effective December 1, 2022, Fidelity Management Trust Company ("Fidelity") became the trustee and asset custodian.

Contributions

As described in the Plan documents, the Plan has an eligible automatic enrollment arrangement. It provides for automatic contributions at a 3% deferral rate for newly eligible participants, unless the participant elects otherwise.

Each year, participants may contribute up to the maximum allowed by law of pre-tax annual compensation, as defined in the Plan agreement. For 2023, the contribution limit was $22,500. Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions up to $7,500 in 2023. Participants may also designate all or part of their contributions as Roth contributions, which are maintained separately. Participants may also rollover amounts representing distributions from other qualified defined benefit or contribution plans.

The Company may elect to make a discretionary profit-sharing contribution, subject to certain statutory limits. To be eligible to receive an allocation of the discretionary profit-sharing contribution, a participant must complete 1,000 hours of service during the plan year and be employed on the last day of the plan year. All employer contributions are invested in the same manner that the participant directs his or her investments. During the year ended December 31, 2023, the Company did not make any discretionary contributions to the Plan.

1. Description of the Plan (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of the Company discretionary profit-sharing contributions, if any, and the earnings or losses those contributions may accumulate based on the investments the participant has selected. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions, plus actual earnings thereon. The portion of the participant's account attributable to the Company's discretionary profit-sharing contributions, plus earnings, becomes 25% vested after one year of service, as defined, and continues to vest at the rate of 25% for each successive year of service until 100% vested after four years of service. Additionally, in the event that a participant dies or becomes disabled during their period of employment, or if the Plan is terminated, participants will automatically become 100% vested in all employer contributions.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures may be used to pay Plan expenses or to reduce employer contributions for the Plan year in which the forfeitures are to be allocated. At December 31, 2023, there were no forfeitures recorded due to terminations.

Investment Options

Participants may direct their salary deferral contributions to selected investments as made available and determined by the Plan Administrator. If the participants do not direct the investment of their applicable Plan accounts, then their accounts will be invested in accordance with the default investment alternatives established under the Plan.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Participants may borrow up to the lesser of $50,000 or 50% of their vested account balance. Per the Plan document, participants are limited to a maximum of one loan outstanding at any time, with a minimum loan amount of $1,000. Notes receivable from participants bear a reasonable rate of interest based on prime rate plus 2%, which is fixed for the duration of the loan.

1. Description of the Plan (continued)

Notes Receivable from Participants (continued)

The loans are secured by the participant's vested account balance. The loan must be repaid within five years, unless the loan is used to purchase principal residence then payback period may exceed five years. Delinquent participant loans are reclassified as deemed distributions based upon the terms of the Plan document.

Payment of Benefits

On termination of service due to death, disability, termination or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or a rollover of the account balance into another qualified account. However, if the participant's vested account balance is $5,000 or less, and the participant does not consent to distribution of his or her vested account balance, the participant's vested benefit will automatically be rolled over into an individual retirement account selected by the Plan Administrator. Participants may withdraw any part of their vested account upon attaining age 59 ½. The Plan permits hardship withdrawals in certain circumstances.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in their account balances.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared based upon the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

2. Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported on the accompanying statements of net assets available for benefits.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the asset custodian. See Note 3 for discussion of fair value measurements.

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 gains and losses on investments purchased and sold as well as held during the year.

Payment of Benefits

Benefit payments consist of payments to participants (or, if applicable, the beneficiary) at retirement, disability, death or termination of employment. Benefit payments are made in the form of lump sum distributions or direct rollovers. Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses of the Plan are paid by the Company.

3. Fair Value Measurements

Plan investments are reported at fair value on the accompanying statements of net assets available for benefits. Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

3. Fair Value Measurements (continued)

Level 1 Fair Value Measurements - Fair values are based on publicly quoted prices in active markets for identical assets. The fair value of investments in registered investment companies (mutual funds) is based on the publicly quoted net asset value ("NAV") of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements - Fair values are based on observable inputs other than publicly quoted prices in active markets for identical or similar assets.

Level 3 Fair Value Measurements - Fair values are based on unobservable inputs used for valuing the assets.

The Plan's investments in mutual funds are stated at fair value. Shares of mutual funds are valued daily at quoted market prices, which represent the NAV of the shares held by the Plan at year end.

Management fees and operating expenses are charged to the Plan for investments in the mutual funds and are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Fair value measurements of the Plan's investments as of December 31, 2023 and 2022, are:

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 6,611,189	$ -	$ -	$ 6,611,189
Total investments, at fair value	$ 6,611,189	$ -	$ -	$ 6,611,189

	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 3,935,003	$ -	$ -	$ 3,935,003
Total investments, at fair value	$ 3,935,003	$ -	$ -	$ 3,935,003

4. Investments and Information Certified by Asset Custodian

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-5 of the U.S. DOL 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 information certified as complete and accurate by Fidelity, except for comparing such information certified by the asset custodian to information included in the Plan's financial statements and supplemental schedule. The following unaudited information regarding the Plan is included in the financial statements and supplementary information as of December 31, 2023 and 2022 and for the year ended December 31, 2023, and was obtained from data that has been prepared and certified as complete and accurate by the asset custodian: (1) the total value of investments as indicated on the accompanying statements of net assets available for benefits; (2) all investment information, as indicated on the accompanying statement of changes in net assets available for benefits; and (3) all information on the supplementary schedule of assets held at end of year for investment purposes.

5. Tax Status

The Plan is operated under the terms of a standardized prototype plan. The prototype plan received a determination letter from the Internal Revenue Service ("IRS") dated June 30, 2020, indicating that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The prototype plan has been amended since receipt of the determination letter. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires the Plan Administrator to evaluate tax positions taken by the Plan and recognize a tax liability for an uncertain position if it is not more likely than not that the position would be sustained upon examination by the IRS.

The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Parties-In-Interest Activity

The Plan's investments (mutual funds) are managed by Fidelity Investments, which is an affiliate of the asset custodian and record-keeper, Fidelity Management Trust Company. Certain expenses of the Plan are paid for by the Company. These costs paid by the Company include the salaries for the employees responsible for Plan administration, fees paid to a third-party administrator, and other compliance fees. The Plan also issues notes receivables to participants which are secured by the balances of the participants' total accounts.

7. Prohibited Transactions

During the years ended December 31, 2023 and 2022, employee contributions totaling $1,548,887 and $457,293, respectively, were not remitted timely by the Company as required by the Department of Labor's rules and regulations. Therefore, cumulative late remittances as of December 31, 2023 were $2,006,180. The cumulative estimated lost earnings were approximately $2,083 as of December 31, 2023. These delinquent contributions are considered non-exempt prohibited transactions under the regulations of the Department of Labor and therefore the Plan and/or the Plan sponsor may be subject to fines, penalties and interest. Management is currently in the process of researching this matter, as well as the necessary action to remediate this issue. The accompanying financial statements do not include any accruals or provisions related to the outcome of this uncertainty.

8. Reconciliation of Financial Statements to Form 5500

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2023, and for the year ended December 31, 2022. The differences are due to the recording of participant receivables in the financial statements.

8. Reconciliation of Financial Statements to Form 5500 (continued)

Reconciliation of the differences for the year ended December 31, 2023, are as follows:

	2023
Net assets available for Plan benefits per Form 5500	$ 6,680,058
Participant contributions receivable	64,270
Net assets available for Plan benefits per the financial statements	$ 6,744,328
Participant contributions per Form 5500	$ 2,046,449
Less: prior year participant contributions receivable	(155,940)
Plus: current year participant contributions receivable	64,270
Participant contributions per the financial statements	$ 1,954,779

	2022
Net assets available for Plan benefits per Form 5500	$ 3,953,085
Participant contributions receivable	155,940
Net assets available for Plan benefits per the financial statements	$ 4,109,025

9. Subsequent Events

Subsequent events were evaluated by management for accrual and disclosure through September 16, 2024, which is the date the financial statements were available to be issued.

Supplemental Schedules

TOTAL VISION 401(K) PLAN

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions
As of December 31, 2023
Plan #001 EIN #82-5212710

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
$2,006,180				**$0**
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
[X]	**$2,006,180**	**$0**	**$0**	

See accompanying independent auditors' report.

TOTAL VISION 401(K) PLAN

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
As of December 31, 2023
Plan #001 EIN #82-5212710

(a)	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Freedom 2025 Fund	Mutual Fund	**	$ 1,086,856
*	Fidelity Freedom 2030 Fund	Mutual Fund	**	952,039
*	Fidelity Freedom 2040 Fund	Mutual Fund	**	852,721
*	Fidelity Freedom 2045 Fund	Mutual Fund	**	634,616
*	Fidelity Freedom 2055 Fund	Mutual Fund	**	595,211
*	Fidelity Freedom 2020 Fund	Mutual Fund	**	565,541
*	Fidelity Freedom 2035 Fund	Mutual Fund	**	376,617
*	Fidelity Freedom 2050 Fund	Mutual Fund	**	373,009
*	Fidelity 500 Index Fund	Mutual Fund	**	360,731
*	Fidelity International Index Fund	Mutual Fund	**	222,890
*	Fidelity Govt Money Market Fund	Mutual Fund	**	162,546
*	Fidelity Freedom 2060 Fund	Mutual Fund	**	156,903
*	Fidelity Freedom 2065 Fund	Mutual Fund	**	123,239
*	Fidelity Growth and Income Fund	Mutual Fund	**	58,434
	American Funds Bond Fund of America	Mutual Fund	**	29,200
	DFA US Targeted Value I Fund	Mutual Fund	**	18,248
	JPMorgan Large Cap Growth Fund	Mutual Fund	**	10,572
*	Fidelity Freedom 2015 Fund	Mutual Fund	**	8,655
	Hartford Equity Income Fund	Mutual Fund	**	8,019
	American Funds New World	Mutual Fund	**	5,957
	PIMCO Income Fund	Mutual Fund	**	3,206
*	Fidelity Mid Cap Index Fund	Mutual Fund	**	2,566
*	Fidelity Inflation Protected Bond	Mutual Fund	**	2,195
*	Fidelity Small Cap Index Fund	Mutual Fund	**	769
*	Fidelity Freedom 2010 Fund	Mutual Fund	**	290
*	Fidelity Real Estate Index Fund	Mutual Fund	**	159
				6,611,189
*	Participant loans	Maturity in 2028; balance collateralized by participant account; 7.50% - 9.50% rate	-	68,869
				$ 6,680,058

* A party-in-interest as defined by ERISA.
** Information is not required as investments are participant directed.

See accompanying independent auditors' report.

Financial Statements and Supplemental Schedules
(with Independent Auditors' Report Thereon)



Total Vision LLC 401(k) Plan

As of December 31, 2023 and 2022 and
For the Year Ended December 31, 2023

TOTAL VISION LLC 401(K) PLAN

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Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Total Vision, LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of Total Vision LLC 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, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plans 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, 2023 and 2022, and for the year ended December 31, 2023 stating that the certified investment information, as described in Note 4 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section -

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the 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; this includes 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 the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' 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 auditors' report that includes our opinion.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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 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 the 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – the Schedule of Assets (Held at End of Year) are presented for purposes of additional analysis and are not a required part of the financial statements but is 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 its form and content, is 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, is 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).

Haskell & White LLP

HASKELL & WHITE LLP

Irvine, California
September 16, 2024

TOTAL VISION LLC 401(K) PLAN

Statements of Net Assets Available for Benefits
As of December 31, 2023 and 2022

	2023	2022
ASSETS		
Investments:		
Mutual funds, at fair value (Note 3)	**$ 6,611,189**	$ 3,935,003
Total investments	**6,611,189**	3,935,003
Contributions receivable - participants	**64,270**	155,940
Notes receivable from participants	**68,869**	18,082
Net assets available for benefits	**$ 6,744,328**	$ 4,109,025

See accompanying notes to financial statements and independent auditors' report.

TOTAL VISION LLC 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

Additions to net assets attributed to:	
Contributions:	
Participants	$ 1,954,779
Rollovers	263,298
Total contributions	2,218,077
Interest income on notes receivable from participants	10,321
Dividends	151,130
Net appreciation in fair value of investments	730,139
Total net additions to net assets	3,109,667
Deductions from net assets attributed to:	
Benefits paid to participants	439,070
Administrative expenses	35,294
Total deductions from net assets	474,364
Net increase in assets available for benefits	2,635,303
Net assets available for benefits:	
Beginning of year	4,109,025
End of year	$ 6,744,328

See accompanying notes to financial statements and independent auditors' report.

1. Description of the Plan

The following description of the Total Vision LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more comprehensive description of the Plan's provisions.

General

The Plan was established on January 1, 2020 as a defined contribution 401(k) profit sharing plan to provide retirement benefits for eligible employees of Total Vision LLC (the "Company" or "Plan Sponsor"). The Plan was amended and restated effective December 1, 2022. The Plan covers all eligible employees of the Company who have attained age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan originally appointed Capital Bank and Trust Company as the asset custodian of the Plan. The asset custodian holds, administers, and distributes the funds of the Plan in accordance with the provisions of the Plan and instructions of Plan management or its designees. Effective December 1, 2022, Fidelity Management Trust Company ("Fidelity") became the trustee and asset custodian.

Contributions

As described in the Plan documents, the Plan has an eligible automatic enrollment arrangement. It provides for automatic contributions at a 3% deferral rate for newly eligible participants, unless the participant elects otherwise.

Each year, participants may contribute up to the maximum allowed by law of pre-tax annual compensation, as defined in the Plan agreement. For 2023, the contribution limit was $22,500. Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions up to $7,500 in 2023. Participants may also designate all or part of their contributions as Roth contributions, which are maintained separately. Participants may also rollover amounts representing distributions from other qualified defined benefit or contribution plans.

The Company may elect to make a discretionary profit-sharing contribution, subject to certain statutory limits. To be eligible to receive an allocation of the discretionary profit-sharing contribution, a participant must complete 1,000 hours of service during the plan year and be employed on the last day of the plan year. All employer contributions are invested in the same manner that the participant directs his or her investments. During the year ended December 31, 2023, the Company did not make any discretionary contributions to the Plan.

1. Description of the Plan (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of the Company discretionary profit-sharing contributions, if any, and the earnings or losses those contributions may accumulate based on the investments the participant has selected. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions, plus actual earnings thereon. The portion of the participant's account attributable to the Company's discretionary profit-sharing contributions, plus earnings, becomes 25% vested after one year of service, as defined, and continues to vest at the rate of 25% for each successive year of service until 100% vested after four years of service. Additionally, in the event that a participant dies or becomes disabled during their period of employment, or if the Plan is terminated, participants will automatically become 100% vested in all employer contributions.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures may be used to pay Plan expenses or to reduce employer contributions for the Plan year in which the forfeitures are to be allocated. At December 31, 2023, there were no forfeitures recorded due to terminations.

Investment Options

Participants may direct their salary deferral contributions to selected investments as made available and determined by the Plan Administrator. If the participants do not direct the investment of their applicable Plan accounts, then their accounts will be invested in accordance with the default investment alternatives established under the Plan.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Participants may borrow up to the lesser of $50,000 or 50% of their vested account balance. Per the Plan document, participants are limited to a maximum of one loan outstanding at any time, with a minimum loan amount of $1,000. Notes receivable from participants bear a reasonable rate of interest based on prime rate plus 2%, which is fixed for the duration of the loan.

1. Description of the Plan (continued)

Notes Receivable from Participants (continued)

The loans are secured by the participant's vested account balance. The loan must be repaid within five years, unless the loan is used to purchase principal residence then payback period may exceed five years. Delinquent participant loans are reclassified as deemed distributions based upon the terms of the Plan document.

Payment of Benefits

On termination of service due to death, disability, termination or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or a rollover of the account balance into another qualified account. However, if the participant's vested account balance is $5,000 or less, and the participant does not consent to distribution of his or her vested account balance, the participant's vested benefit will automatically be rolled over into an individual retirement account selected by the Plan Administrator. Participants may withdraw any part of their vested account upon attaining age 59 ½. The Plan permits hardship withdrawals in certain circumstances.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in their account balances.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared based upon the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

2. Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported on the accompanying statements of net assets available for benefits.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the asset custodian. See Note 3 for discussion of fair value measurements.

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 gains and losses on investments purchased and sold as well as held during the year.

Payment of Benefits

Benefit payments consist of payments to participants (or, if applicable, the beneficiary) at retirement, disability, death or termination of employment. Benefit payments are made in the form of lump sum distributions or direct rollovers. Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses of the Plan are paid by the Company.

3. Fair Value Measurements

Plan investments are reported at fair value on the accompanying statements of net assets available for benefits. Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

3. Fair Value Measurements (continued)

Level 1 Fair Value Measurements - Fair values are based on publicly quoted prices in active markets for identical assets. The fair value of investments in registered investment companies (mutual funds) is based on the publicly quoted net asset value ("NAV") of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements - Fair values are based on observable inputs other than publicly quoted prices in active markets for identical or similar assets.

Level 3 Fair Value Measurements - Fair values are based on unobservable inputs used for valuing the assets.

The Plan's investments in mutual funds are stated at fair value. Shares of mutual funds are valued daily at quoted market prices, which represent the NAV of the shares held by the Plan at year end.

Management fees and operating expenses are charged to the Plan for investments in the mutual funds and are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Fair value measurements of the Plan's investments as of December 31, 2023 and 2022, are:

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 6,611,189	$ -	$ -	$ 6,611,189
Total investments, at fair value	$ 6,611,189	$ -	$ -	$ 6,611,189

	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 3,935,003	$ -	$ -	$ 3,935,003
Total investments, at fair value	$ 3,935,003	$ -	$ -	$ 3,935,003

4. Investments and Information Certified by Asset Custodian

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-5 of the U.S. DOL 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 information certified as complete and accurate by Fidelity, except for comparing such information certified by the asset custodian to information included in the Plan's financial statements and supplemental schedule. The following unaudited information regarding the Plan is included in the financial statements and supplementary information as of December 31, 2023 and 2022 and for the year ended December 31, 2023, and was obtained from data that has been prepared and certified as complete and accurate by the asset custodian: (1) the total value of investments as indicated on the accompanying statements of net assets available for benefits; (2) all investment information, as indicated on the accompanying statement of changes in net assets available for benefits; and (3) all information on the supplementary schedule of assets held at end of year for investment purposes.

5. Tax Status

The Plan is operated under the terms of a standardized prototype plan. The prototype plan received a determination letter from the Internal Revenue Service ("IRS") dated June 30, 2020, indicating that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The prototype plan has been amended since receipt of the determination letter. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires the Plan Administrator to evaluate tax positions taken by the Plan and recognize a tax liability for an uncertain position if it is not more likely than not that the position would be sustained upon examination by the IRS.

The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Parties-In-Interest Activity

The Plan's investments (mutual funds) are managed by Fidelity Investments, which is an affiliate of the asset custodian and record-keeper, Fidelity Management Trust Company. Certain expenses of the Plan are paid for by the Company. These costs paid by the Company include the salaries for the employees responsible for Plan administration, fees paid to a third-party administrator, and other compliance fees. The Plan also issues notes receivables to participants which are secured by the balances of the participants' total accounts.

7. Prohibited Transactions

During the years ended December 31, 2023 and 2022, employee contributions totaling $1,548,887 and $457,293, respectively, were not remitted timely by the Company as required by the Department of Labor's rules and regulations. Therefore, cumulative late remittances as of December 31, 2023 were $2,006,180. The cumulative estimated lost earnings were approximately $2,083 as of December 31, 2023. These delinquent contributions are considered non-exempt prohibited transactions under the regulations of the Department of Labor and therefore the Plan and/or the Plan sponsor may be subject to fines, penalties and interest. Management is currently in the process of researching this matter, as well as the necessary action to remediate this issue. The accompanying financial statements do not include any accruals or provisions related to the outcome of this uncertainty.

8. Reconciliation of Financial Statements to Form 5500

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2023, and for the year ended December 31, 2022. The differences are due to the recording of participant receivables in the financial statements.

8. Reconciliation of Financial Statements to Form 5500 (continued)

Reconciliation of the differences for the year ended December 31, 2023, are as follows:

	2023
Net assets available for Plan benefits per Form 5500	$ 6,680,058
Participant contributions receivable	64,270
Net assets available for Plan benefits per the financial statements	$ 6,744,328
Participant contributions per Form 5500	$ 2,046,449
Less: prior year participant contributions receivable	(155,940)
Plus: current year participant contributions receivable	64,270
Participant contributions per the financial statements	$ 1,954,779

	2022
Net assets available for Plan benefits per Form 5500	$ 3,953,085
Participant contributions receivable	155,940
Net assets available for Plan benefits per the financial statements	$ 4,109,025

9. Subsequent Events

Subsequent events were evaluated by management for accrual and disclosure through September 16, 2024, which is the date the financial statements were available to be issued.

Supplemental Schedules

TOTAL VISION 401(K) PLAN

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions
As of December 31, 2023
Plan #001 EIN #82-5212710

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
$2,006,180				**$0**
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
[X]	**$2,006,180**	**$0**	**$0**	

See accompanying independent auditors' report.

TOTAL VISION 401(K) PLAN

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
As of December 31, 2023
Plan #001 EIN #82-5212710

(a)	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Freedom 2025 Fund	Mutual Fund	**	$ 1,086,856
*	Fidelity Freedom 2030 Fund	Mutual Fund	**	952,039
*	Fidelity Freedom 2040 Fund	Mutual Fund	**	852,721
*	Fidelity Freedom 2045 Fund	Mutual Fund	**	634,616
*	Fidelity Freedom 2055 Fund	Mutual Fund	**	595,211
*	Fidelity Freedom 2020 Fund	Mutual Fund	**	565,541
*	Fidelity Freedom 2035 Fund	Mutual Fund	**	376,617
*	Fidelity Freedom 2050 Fund	Mutual Fund	**	373,009
*	Fidelity 500 Index Fund	Mutual Fund	**	360,731
*	Fidelity International Index Fund	Mutual Fund	**	222,890
*	Fidelity Govt Money Market Fund	Mutual Fund	**	162,546
*	Fidelity Freedom 2060 Fund	Mutual Fund	**	156,903
*	Fidelity Freedom 2065 Fund	Mutual Fund	**	123,239
*	Fidelity Growth and Income Fund	Mutual Fund	**	58,434
	American Funds Bond Fund of America	Mutual Fund	**	29,200
	DFA US Targeted Value I Fund	Mutual Fund	**	18,248
	JPMorgan Large Cap Growth Fund	Mutual Fund	**	10,572
*	Fidelity Freedom 2015 Fund	Mutual Fund	**	8,655
	Hartford Equity Income Fund	Mutual Fund	**	8,019
	American Funds New World	Mutual Fund	**	5,957
	PIMCO Income Fund	Mutual Fund	**	3,206
*	Fidelity Mid Cap Index Fund	Mutual Fund	**	2,566
*	Fidelity Inflation Protected Bond	Mutual Fund	**	2,195
*	Fidelity Small Cap Index Fund	Mutual Fund	**	769
*	Fidelity Freedom 2010 Fund	Mutual Fund	**	290
*	Fidelity Real Estate Index Fund	Mutual Fund	**	159
				6,611,189
*	Participant loans	Maturity in 2028; balance collateralized by participant account; 7.50% - 9.50% rate	-	68,869
				$ 6,680,058

* A party-in-interest as defined by ERISA.
** Information is not required as investments are participant directed.

See accompanying independent auditors' report.

Financial Statements and Supplemental Schedules
(with Independent Auditors' Report Thereon)



Total Vision LLC 401(k) Plan

As of December 31, 2023 and 2022 and
For the Year Ended December 31, 2023

TOTAL VISION LLC 401(K) PLAN

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Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Total Vision, LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of Total Vision LLC 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, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plans 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, 2023 and 2022, and for the year ended December 31, 2023 stating that the certified investment information, as described in Note 4 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section -

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the 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; this includes 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 the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' 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 auditors' report that includes our opinion.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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 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 the 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – the Schedule of Assets (Held at End of Year) are presented for purposes of additional analysis and are not a required part of the financial statements but is 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 its form and content, is 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, is 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).

Haskell & White LLP

HASKELL & WHITE LLP

Irvine, California
September 16, 2024

TOTAL VISION LLC 401(K) PLAN

Statements of Net Assets Available for Benefits
As of December 31, 2023 and 2022

	2023	2022
ASSETS		
Investments:		
Mutual funds, at fair value (Note 3)	**$ 6,611,189**	$ 3,935,003
Total investments	**6,611,189**	3,935,003
Contributions receivable - participants	**64,270**	155,940
Notes receivable from participants	**68,869**	18,082
Net assets available for benefits	**$ 6,744,328**	$ 4,109,025

See accompanying notes to financial statements and independent auditors' report.

TOTAL VISION LLC 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

Additions to net assets attributed to:	
Contributions:	
Participants	$ 1,954,779
Rollovers	263,298
Total contributions	2,218,077
Interest income on notes receivable from participants	10,321
Dividends	151,130
Net appreciation in fair value of investments	730,139
Total net additions to net assets	3,109,667
Deductions from net assets attributed to:	
Benefits paid to participants	439,070
Administrative expenses	35,294
Total deductions from net assets	474,364
Net increase in assets available for benefits	2,635,303
Net assets available for benefits:	
Beginning of year	4,109,025
End of year	$ 6,744,328

See accompanying notes to financial statements and independent auditors' report.

1. Description of the Plan

The following description of the Total Vision LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more comprehensive description of the Plan's provisions.

General

The Plan was established on January 1, 2020 as a defined contribution 401(k) profit sharing plan to provide retirement benefits for eligible employees of Total Vision LLC (the "Company" or "Plan Sponsor"). The Plan was amended and restated effective December 1, 2022. The Plan covers all eligible employees of the Company who have attained age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan originally appointed Capital Bank and Trust Company as the asset custodian of the Plan. The asset custodian holds, administers, and distributes the funds of the Plan in accordance with the provisions of the Plan and instructions of Plan management or its designees. Effective December 1, 2022, Fidelity Management Trust Company ("Fidelity") became the trustee and asset custodian.

Contributions

As described in the Plan documents, the Plan has an eligible automatic enrollment arrangement. It provides for automatic contributions at a 3% deferral rate for newly eligible participants, unless the participant elects otherwise.

Each year, participants may contribute up to the maximum allowed by law of pre-tax annual compensation, as defined in the Plan agreement. For 2023, the contribution limit was $22,500. Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions up to $7,500 in 2023. Participants may also designate all or part of their contributions as Roth contributions, which are maintained separately. Participants may also rollover amounts representing distributions from other qualified defined benefit or contribution plans.

The Company may elect to make a discretionary profit-sharing contribution, subject to certain statutory limits. To be eligible to receive an allocation of the discretionary profit-sharing contribution, a participant must complete 1,000 hours of service during the plan year and be employed on the last day of the plan year. All employer contributions are invested in the same manner that the participant directs his or her investments. During the year ended December 31, 2023, the Company did not make any discretionary contributions to the Plan.

1. Description of the Plan (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of the Company discretionary profit-sharing contributions, if any, and the earnings or losses those contributions may accumulate based on the investments the participant has selected. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions, plus actual earnings thereon. The portion of the participant's account attributable to the Company's discretionary profit-sharing contributions, plus earnings, becomes 25% vested after one year of service, as defined, and continues to vest at the rate of 25% for each successive year of service until 100% vested after four years of service. Additionally, in the event that a participant dies or becomes disabled during their period of employment, or if the Plan is terminated, participants will automatically become 100% vested in all employer contributions.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures may be used to pay Plan expenses or to reduce employer contributions for the Plan year in which the forfeitures are to be allocated. At December 31, 2023, there were no forfeitures recorded due to terminations.

Investment Options

Participants may direct their salary deferral contributions to selected investments as made available and determined by the Plan Administrator. If the participants do not direct the investment of their applicable Plan accounts, then their accounts will be invested in accordance with the default investment alternatives established under the Plan.

Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Participants may borrow up to the lesser of $50,000 or 50% of their vested account balance. Per the Plan document, participants are limited to a maximum of one loan outstanding at any time, with a minimum loan amount of $1,000. Notes receivable from participants bear a reasonable rate of interest based on prime rate plus 2%, which is fixed for the duration of the loan.

1. Description of the Plan (continued)

Notes Receivable from Participants (continued)

The loans are secured by the participant's vested account balance. The loan must be repaid within five years, unless the loan is used to purchase principal residence then payback period may exceed five years. Delinquent participant loans are reclassified as deemed distributions based upon the terms of the Plan document.

Payment of Benefits

On termination of service due to death, disability, termination or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or a rollover of the account balance into another qualified account. However, if the participant's vested account balance is $5,000 or less, and the participant does not consent to distribution of his or her vested account balance, the participant's vested benefit will automatically be rolled over into an individual retirement account selected by the Plan Administrator. Participants may withdraw any part of their vested account upon attaining age 59 ½. The Plan permits hardship withdrawals in certain circumstances.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in their account balances.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared based upon the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

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

2. Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported on the accompanying statements of net assets available for benefits.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the asset custodian. See Note 3 for discussion of fair value measurements.

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 gains and losses on investments purchased and sold as well as held during the year.

Payment of Benefits

Benefit payments consist of payments to participants (or, if applicable, the beneficiary) at retirement, disability, death or termination of employment. Benefit payments are made in the form of lump sum distributions or direct rollovers. Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses of the Plan are paid by the Company.

3. Fair Value Measurements

Plan investments are reported at fair value on the accompanying statements of net assets available for benefits. Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

3. Fair Value Measurements (continued)

Level 1 Fair Value Measurements - Fair values are based on publicly quoted prices in active markets for identical assets. The fair value of investments in registered investment companies (mutual funds) is based on the publicly quoted net asset value ("NAV") of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements - Fair values are based on observable inputs other than publicly quoted prices in active markets for identical or similar assets.

Level 3 Fair Value Measurements - Fair values are based on unobservable inputs used for valuing the assets.

The Plan's investments in mutual funds are stated at fair value. Shares of mutual funds are valued daily at quoted market prices, which represent the NAV of the shares held by the Plan at year end.

Management fees and operating expenses are charged to the Plan for investments in the mutual funds and are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Fair value measurements of the Plan's investments as of December 31, 2023 and 2022, are:

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 6,611,189	$ -	$ -	$ 6,611,189
Total investments, at fair value	$ 6,611,189	$ -	$ -	$ 6,611,189

	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 3,935,003	$ -	$ -	$ 3,935,003
Total investments, at fair value	$ 3,935,003	$ -	$ -	$ 3,935,003

4. Investments and Information Certified by Asset Custodian

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-5 of the U.S. DOL 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 information certified as complete and accurate by Fidelity, except for comparing such information certified by the asset custodian to information included in the Plan's financial statements and supplemental schedule. The following unaudited information regarding the Plan is included in the financial statements and supplementary information as of December 31, 2023 and 2022 and for the year ended December 31, 2023, and was obtained from data that has been prepared and certified as complete and accurate by the asset custodian: (1) the total value of investments as indicated on the accompanying statements of net assets available for benefits; (2) all investment information, as indicated on the accompanying statement of changes in net assets available for benefits; and (3) all information on the supplementary schedule of assets held at end of year for investment purposes.

5. Tax Status

The Plan is operated under the terms of a standardized prototype plan. The prototype plan received a determination letter from the Internal Revenue Service ("IRS") dated June 30, 2020, indicating that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The prototype plan has been amended since receipt of the determination letter. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires the Plan Administrator to evaluate tax positions taken by the Plan and recognize a tax liability for an uncertain position if it is not more likely than not that the position would be sustained upon examination by the IRS.

The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Parties-In-Interest Activity

The Plan's investments (mutual funds) are managed by Fidelity Investments, which is an affiliate of the asset custodian and record-keeper, Fidelity Management Trust Company. Certain expenses of the Plan are paid for by the Company. These costs paid by the Company include the salaries for the employees responsible for Plan administration, fees paid to a third-party administrator, and other compliance fees. The Plan also issues notes receivables to participants which are secured by the balances of the participants' total accounts.

7. Prohibited Transactions

During the years ended December 31, 2023 and 2022, employee contributions totaling $1,548,887 and $457,293, respectively, were not remitted timely by the Company as required by the Department of Labor's rules and regulations. Therefore, cumulative late remittances as of December 31, 2023 were $2,006,180. The cumulative estimated lost earnings were approximately $2,083 as of December 31, 2023. These delinquent contributions are considered non-exempt prohibited transactions under the regulations of the Department of Labor and therefore the Plan and/or the Plan sponsor may be subject to fines, penalties and interest. Management is currently in the process of researching this matter, as well as the necessary action to remediate this issue. The accompanying financial statements do not include any accruals or provisions related to the outcome of this uncertainty.

8. Reconciliation of Financial Statements to Form 5500

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2023, and for the year ended December 31, 2022. The differences are due to the recording of participant receivables in the financial statements.

8. Reconciliation of Financial Statements to Form 5500 (continued)

Reconciliation of the differences for the year ended December 31, 2023, are as follows:

	2023
Net assets available for Plan benefits per Form 5500	$ 6,680,058
Participant contributions receivable	64,270
Net assets available for Plan benefits per the financial statements	$ 6,744,328
Participant contributions per Form 5500	$ 2,046,449
Less: prior year participant contributions receivable	(155,940)
Plus: current year participant contributions receivable	64,270
Participant contributions per the financial statements	$ 1,954,779

	2022
Net assets available for Plan benefits per Form 5500	$ 3,953,085
Participant contributions receivable	155,940
Net assets available for Plan benefits per the financial statements	$ 4,109,025

9. Subsequent Events

Subsequent events were evaluated by management for accrual and disclosure through September 16, 2024, which is the date the financial statements were available to be issued.

Supplemental Schedules

TOTAL VISION 401(K) PLAN

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions
As of December 31, 2023
Plan #001 EIN #82-5212710

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
$2,006,180				**$0**
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
[X]	**$2,006,180**	**$0**	**$0**	

See accompanying independent auditors' report.

TOTAL VISION 401(K) PLAN

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
As of December 31, 2023
Plan #001 EIN #82-5212710

(a)	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Freedom 2025 Fund	Mutual Fund	**	$ 1,086,856
*	Fidelity Freedom 2030 Fund	Mutual Fund	**	952,039
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				$ 6,680,058

* A party-in-interest as defined by ERISA.
** Information is not required as investments are participant directed.

See accompanying independent auditors' report.