

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
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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.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1984
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) GWC INJURY LAWYERS LLC 111 EAST WACKER DRIVE SUITE 600 CHICAGO, IL 60601
2b	Employer Identification Number (EIN) 36-2957285
2c	Plan Sponsor's telephone number 312-464-1200
2d	Business code (see instructions) 541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2024	TANYA SAWYER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2024	TANYA SAWYER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 121
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 49 6a(2) 52 6b 2 6c 46 6d 100 6e 0 6f 100 6g(1) 117 6g(2) 96 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 2E 2F 2G 2J 2R 2T 3D 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 GWC INJURY LAWYERS LLC PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 GWC INJURY LAWYERS LLC	D Employer Identification Number (EIN) 36-2957285

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).....

No

Yes

☒
- b

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

(b)

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

(b)

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

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

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

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

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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?
15 51 52 59 60 62 63 71 72	RECORDKEEPER	8694	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 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 GWC INJURY LAWYERS LLC PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 GWC INJURY LAWYERS LLC				D Employer Identification Number (EIN) 36-2957285	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE FUND CLASS 75					
b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY					
c EIN-PN 04-3159710-202		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 292787	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT	

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

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 GWC INJURY LAWYERS LLC PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 GWC INJURY LAWYERS LLC	D Employer Identification Number (EIN) 36-2957285	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	25	100
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	21	18
(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)	25602	28738
(9) Value of interest in common/collective trusts	1c(9)	357707	292787
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9559324	9243941
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other.....	1c(15)	1862873	2038205

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	11805552	11603789
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	11805552	11603789

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	252970	
(B) Participants	2a(1)(B)	541304	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		794274
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	237	
(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)		
(E) Participant loans	2b(1)(E)	1760	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1997
(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)	427498	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		427498
(3) Rents	2b(3)		
(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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		9734
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		496397
c Other income	2c		101962
d Total income. Add all income amounts in column (b) and enter total	2d		1831862

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2025419	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2025419
f Corrective distributions (see instructions)	2f		0
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)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	8206	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		8206
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2033625

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-201763
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) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **TOPELFORMAN L.L.C.**

(2) EIN: **36-2469413**

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan GWC INJURY LAWYERS LLC PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 GWC INJURY LAWYERS LLC	D Employer Identification Number (EIN) 36-2957285	

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.....	10
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): 94-1687665	
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) 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) 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)	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) 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
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702803A</u> .	



GWC INJURY LAWYERS LLC

PROFIT SHARING PLAN

(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD.

PROFIT SHARING PLAN)

Financial Statements

December 31, 2023 and 2022

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The Plan Administrator
GWC Injury Lawyers LLC Profit Sharing Plan
(f/k/a Goldberg, Weisman, Cairo, Ltd. Profit Sharing Plan)
Chicago, Illinois

INDEPENDENT AUDITORS' REPORT

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

We have performed audits of the accompanying financial statements of GWC Injury Lawyers LLC Profit Sharing 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). 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 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 and for the years ended December 31, 2023 and 2022, 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 audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GWC Injury Lawyers LLC Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GWC Injury Lawyers LLC Profit Sharing 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 GWC Injury Lawyers LLC Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with

generally accepted auditing standards. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

A handwritten signature in black ink that reads "Jopel Forman L.L.C." in a cursive, flowing script.

Certified Public Accountants

Chicago, Illinois
September 30, 2024

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022

ASSETS

	<u>2023</u>	<u>2022</u>
CURRENT ASSETS:		
Cash	\$ 100	\$ 25
Investments, at fair value	<u>11,574,951</u>	<u>11,779,925</u>
Total Current Assets	<u>\$ 11,575,051</u>	<u>\$ 11,779,950</u>
OTHER ASSETS:		
Employer contributions receivable	\$ 267,176	\$ 252,970
Employee contributions receivable	7,804	6,968
Notes receivable from participants	<u>28,738</u>	<u>25,602</u>
Total Other Assets	<u>\$ 303,718</u>	<u>\$ 285,540</u>
TOTAL ASSETS AND NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 11,878,769</u></u>	<u><u>\$ 12,065,490</u></u>

(The accompanying notes to financial statements are an integral part of these statements)

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>
Additions to Net Assets Attributed to:	
Investment Income:	
Net realized and unrealized appreciation	
in fair value of investments	\$ 608,093
Interest and dividends	<u>427,735</u>
Total Investment Income	<u>\$ 1,035,828</u>
Interest Income on Notes	
Receivable from Participants	<u>\$ 1,760</u>
Contributions:	
Participant	\$ 542,140
Employer	<u>267,176</u>
Total Contributions	<u>\$ 809,316</u>
Total Additions	<u>\$ 1,846,904</u>
Deductions from Net Assets Attributed to:	
Benefits paid to participants	\$ 2,025,419
Administrative fees	<u>8,206</u>
Total Deductions	<u>\$ 2,033,625</u>
NET DECREASE	\$ (186,721)
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>12,065,490</u>
End of year	<u>\$ 11,878,769</u>

(The accompanying notes to financial statements are an integral part of these statements)

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

1. DESCRIPTION OF THE PLAN:

The following description of GWC Injury Lawyers LLC Profit Sharing Plan (f/k/a Goldberg, Weisman & Cairo, Ltd. Profit Sharing Plan) (the “Plan”) provides only general information. The Plan was amended and restated effective January 1, 2022 to comply with the changes set forth in IRS Notice 2017-37. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General –

The Plan is a profit-sharing plan with a cash or deferred arrangement covering substantially all eligible employees of GWC Injury Lawyers LLC (f/k/a Goldberg, Weisman & Cairo, Ltd.) and GWC Admin LLC (collectively, the “Company”). The Company is under common control and part of a controlled group, therefore, the Plan is considered to be a single employer plan as defined by code Section 414. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees oversees governance of the Plan. The Plan’s Investment Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance, and reports to the Plan’s Board of Trustees.

Participation –

Employees are eligible to participate in the Plan after reaching 21 years of age and completing one year of service. Effective June 1, 2017, employees become a participant on the first day of the month following the completion of eligibility requirements (prior to June 1, 2017, the employee became a participant on the first day of the calendar quarter following the completion of eligibility requirements).

Contributions –

Each year, participants may contribute up to 92% of pretax annual compensation, as defined in the plan, subject to certain IRS limitations. Participants who have attained age 50 may make catch-up contributions in addition to their regular deferral contributions. Participants are permitted to designate their deferred contributions as pretax or Roth contributions. All pretax contributions are made out of pretax earnings through salary reductions. These contributions are not subject to federal income tax until withdrawn. Taxes are the responsibility of the individual participants and not the Plan.

As discussed above, participants are permitted to designate a portion of their contributions to be treated as Roth contributions. A contribution treated as a Roth contribution is subject to current federal income tax at the time it is contributed to the Plan. However, if certain requirements are satisfied prior to the distribution of such amounts from the Plan, distributions of amounts attributable to Roth contributions (including earnings thereon) will not be subject to federal income tax at the time of distribution. In general, to qualify for Roth treatment at distribution, the distribution must be after participants attain age 59 ½, die or become disabled, and must be made more than 5 tax years after you made your first Roth contribution to the Plan. If these requirements are not satisfied at the time of distribution, all earnings accrued on your Roth contributions are taxable at the time of distribution.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

1. DESCRIPTION OF THE PLAN: (Continued)

Contributions – (Continued)

Participants may also contribute, with the consent of the Plan administrator, amounts representing rollover distributions from other qualified retirement plans. The Company contributes 3% of each eligible participants compensation (as defined in the Plan document) annually under the safe harbor provisions of the Plan. Contributions, under the profit-sharing portion of the Plan are made at the discretion of the Company. The Company made safe harbor and profit sharing contributions during the Plan year ended December 31, 2023 totaling \$267,176.

Effective January 1, 2021, the Plan was amended and restated to exclude highly compensated participants (as defined by the IRS) from receiving employer safe harbor contributions.

Participant Accounts –

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

Vesting –

Participants are always 100% vested in their elective contribution, safe harbor contribution, and rollover contributions plus earnings thereon. Participants vest in their employer discretionary contributions in accordance with the following table:

Completed Years of Service	Percentage Vested
Less than 2	0%
At least 2, but less than 3	20%
At least 3, but less than 4	40%
At least 4, but less than 5	60%
At least 5, but less than 6	80%
6 or more	100%

Participants also become fully vested in their employer discretionary contributions if they are employed with the Company upon reaching normal retirement age or upon death or permanent disability.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

1. DESCRIPTION OF THE PLAN: (Continued)

Forfeitures –

As of December 31, 2023 and 2022, forfeited nonvested accounts amounted to \$28,199 and \$30,150, respectively. Funds from forfeited nonvested accounts may be reallocated as an additional Company contribution. Forfeitures of \$6,640 were used to reduce administrative expenses during the year ended December 31, 2023. No forfeitures were used to reduce employer contributions during the year ended December 31, 2023.

Notes Receivable from Participants –

Participants may borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balances from their accounts. Repayment of loans shall be determined by mutual agreement, but in no event will the term exceed five years unless the loan is used to purchase a principal residence, and then the term shall be limited to a period consistent with commercial home loan practices. The loans are secured by the vested balance in the participant account and bear interest at rates commensurate with local prevailing rates as determined by the Plan administrator (4.25% - 9.5% at December 31, 2023 and 2022). Principal and interest are paid ratably through payroll deductions. Participants may have a maximum of two loans outstanding at any given time.

Payment of Benefits –

A participant may elect to receive payment of benefits upon termination, retirement, disability, reaching age 59 1/2 or death. Federal income tax will be withheld from the participant's distribution (other than a distribution of ROTH balances) at the rate of 20%, unless the participant's distribution is transferred directly to an IRA or another qualified plan. The plan does allow hardship withdrawals. However, amounts distributed on account of hardship prior to the participant's attainment of age 59 1/2 shall not be subject to the 20% withholding but instead are subject to withholding at a rate of 10%, unless the participant elects otherwise.

Benefits may be paid in a lump-sum distribution or the participant may select from various periodic installment options as soon as practicable after employment with the Company has ended. Participants may elect to defer commencement of distributions until April 1 of the calendar year after they attain age 70 1/2 at which time minimum distributions must be made in accordance with applicable regulations. Until such time as the funds are distributed, the participant is entitled to receive a pro rata share of fund earnings.

Investment Options –

Participants direct the investment of their account balances into various investment options offered by the Plan. Each participant may also elect to invest their contributions in a wide range of other types of investments through a self-directed brokerage account maintained by the trustee. The participants are able to change their investment options on a daily basis.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

1. DESCRIPTION OF THE PLAN: (Continued)

Administration of the Plan –

GWC Injury Lawyers LLC (f/k/a Goldberg, Weisman & Cairo, Ltd.) is the Plan's sponsor and administrator. Merrill Lynch, Pierce, Fenner & Smith, Inc. acts as a record keeper for the Plan. Bank of America, N.A. is the Plan's Trustee and Custodian. All administrative costs, charges and expenses are paid by the Plan to the extent not paid by the Company.

Coronavirus Aid, Relief, and Economic Security Act –

The Plan has adopted certain provisions of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") that was signed into law on March 27, 2020, related to coronavirus-related distributions, suspended participant loan payments and increased loan limits, and waiver of required minimum distributions that were due during 2020. The Plan intends to formally execute the required plan amendments for these provisions by the last day of the plan year beginning on or after January 1, 2025.

2. SUMMARY OF ACCOUNTING POLICIES:

Basis of Accounting –

The financial statements of the Plan are prepared under the accrual method of accounting. Accordingly, investment income is recognized when earned and expenses are recognized when incurred.

Use of Estimates –

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and the reported amount of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Credit Losses –

Financial assets measured at amortized cost are presented at the net amount expected to be collected and the measurement of credit losses and any expected increases in expected credit losses are recognized in earnings. The estimate of expected credit losses involves judgement and is based on an assessment over the life of the financial instrument taking into consideration current market conditions and reasonable and supportable forecasts of expected future economic conditions. The Plan determined the allowance for credit losses on financial assets measured at amortized cost was de minimis as of December 31, 2023, therefore, no allowance for credit losses has been recorded related to those assets.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

2. SUMMARY OF ACCOUNTING POLICIES: (Continued)

Investment Valuation and Income Recognition –

The Plan's 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 Investment Committee determines the Plan's valuation policies. See Note 3 for a 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 the Plan's gains and losses on investments bought and sold as well as held during the year.

Net Realized and Unrealized Appreciation in Fair Value Investments –

Net realized gain on the sales of investments is calculated as the difference between the net proceeds and the cost of the investments on a specific identification basis.

Net unrealized gain in the fair value of investments is calculated as the difference between fair value of assets held at the beginning of the year or acquired during the year and the fair value of assets at the end of the year.

Money Market Accounts –

Money market accounts consist of cash in money market accounts and cash held in brokerage accounts, with an original maturity date of three months or less.

Contributions Receivable –

The Plan has contribution receivables from the Company and/or employees relating to contributions not yet funded as of December 31, 2023 and 2022. These contributions have subsequently been received by the Plan, no allowance for credit losses has been recorded.

Payments of Benefits –

Benefits are recorded when paid.

Operating Expenses –

Substantially all expenses of maintaining the Plan are paid by the Plan Sponsor and therefore excluded from there financial statements. Investment-related expenses are included in net appreciation in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

2. SUMMARY OF ACCOUNTING POLICIES: (Continued)

Notes Receivable from Participants –

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2023 and 2022, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Uncertain Tax Positions –

Accounting principles generally accepted in the United States of America require the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022 there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or a 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.

The Plan administrator believes it is no longer subject to tax examinations for the years prior to 2020. If applicable, the Plan would recognize penalties and interest on uncertain tax positions as a deduction from net assets.

Recently Issued Accounting Pronouncements –

In June 2016, the FASB issued ASU 2016-13, Measurement of Credit Losses on Financial Instruments (Topic 326). The guidance provides for estimating credit losses on financial assets measured at amortized cost by introducing an approach based on expected losses over the financial asset's entire life, recorded at inception or purchase. This model replaces the probable, incurred loss model for those assets and broadens the information an entity must consider in developing its expected credit loss estimate for assets measured at amortized cost. The FASB also subsequently issued the following additional ASU's which amend and clarify the new expected loss methodology: ASU 2019-04, Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments; ASU 2019-05, Financial instruments – Credit Losses (Topic 326) – Targeted Transition Relief; ASU 2022-02, Financial Instruments – Credit Losses (topic 326) – Troubled Debt Restructurings and Vintage Disclosures. The effective date for the ASUs was for annual and interim periods beginning after December 15, 2022.

The Plan adopted these ASU's effective January 1, 2023 using the modified-retrospective approach. The adoption of the new guidance under ASU2016-13 did not have a material impact on the Plan's revenues, results of operations or financial condition.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

3. INVESTMENTS:

Fair Value Measurements –

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits. The methods used to measure fair value may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the different methodologies or assumptions used to determine fair value of certain financial instruments could result in a different fair value measurement as of the reporting date.

The accounting guidance includes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of fair value hierarchy are as follows:

- Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the entity has the ability to access.
- Level 2 - Valuations based on quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable data for substantially the full term of the assets or liabilities.
- Level 3 - Valuations based on inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of assets and liabilities and their placement within the fair value hierarchy levels.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no Plan assets requiring the use of Level 3 inputs for the periods presented.

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

- Registered Investment Companies (Level 1): Valued at the net asset value (“NAV”) of shares held by the Plan at year end.
- Money Market Accounts (Level 1): Valued at cost which approximates fair value.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

3. INVESTMENTS: (Continued)

Fair Value Measurements – (Continued)

- Self-Directed Accounts (Level 1): Investments consist of money market accounts (valued at cost which approximates fair value) marketable securities (valued at fair value based on the most recent executed transactions) and registered investment companies (valued at the NAV of shares held by the Plan at year end.
- Self-Directed Accounts (Level 2): Investments consist of corporate bonds, preferred stock, and certificates of deposit which are valued at fair value based on the most recent executed transactions, current market price quotations (where observable) and certain step issuer equities valued at fair value based on the fair value of the underlying securities.
- Certificates of Deposits (Level 2): The Plan classifies its certificates of deposit as short-term investments in the Level 2 fair value hierarchy and reassesses the appropriateness of the classification of its investments at the end of each reporting period. Certificates of deposit held for investment with an original maturity greater than three months are carried at amortized cost and reports as short-term investments on the consolidated balance sheets. The type of certificates of deposit that the Company invests in are not considered debt securities under Financials Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 320, Investments – Debt Securities.
- Common Collective Trusts: These investments are valued using the NAV provided by the Plan’s third party administrator. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The inputs used in the valuing the underlying investments in the common collective trusts include quoted prices from similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities and inputs that are derived principally from or corroborated by observable market data.

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

Investments are administered and maintained by Bank of America, N.A. (the “Trustee”). The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as to complete and accurate by the Trustee.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

3. INVESTMENTS: (Continued)

Fair Value Measurements – (Continued)

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

	2023			
	Level 1	Level 2	Level 3	Total
Registered Investment Companies	\$ 9,243,941	\$ -	\$ -	\$ 9,243,941
Money Market Accounts	18	-	-	18
Self-Directed Accounts	1,439,397	598,808	-	2,038,205
Total Assets in the Fair Value Hierarchy	\$ 10,683,356	\$ 598,808	\$ -	\$ 11,282,164
Investments Measured at Net Asset Value ⁽¹⁾	-	-	-	292,787
Total Assets at Fair Value	<u>\$ 10,683,356</u>	<u>\$ 598,808</u>	<u>\$ -</u>	<u>\$ 11,574,951</u>

	2022			
	Level 1	Level 2	Level 3	Total
Registered Investment Companies	\$ 9,559,324	\$ -	\$ -	\$ 9,559,324
Money Market Accounts	21	-	-	21
Self-Directed Accounts	1,287,786	575,087	-	1,862,873
Total Assets in the Fair Value Hierarchy	\$ 10,847,131	\$ 575,087	\$ -	\$ 11,422,218
Investments Measured at Net Asset Value ⁽¹⁾	-	-	-	357,707
Total Assets at Fair Value	<u>\$ 10,847,131</u>	<u>\$ 575,087</u>	<u>\$ -</u>	<u>\$ 11,779,925</u>

⁽¹⁾ In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient at December 31:

	Fair Value*					
	2023	2022	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Common/Collective Trusts ^(a)	\$ 292,787	\$ 357,707	None	Daily	None	None

* The fair values of the investments have been estimated using the net asset value of the investment.

(a) Seeks to provide a guarantee of both principal and interest for participant-initiated withdrawals.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

3. INVESTMENTS: (Continued)

Fair Value Measurements – (Continued)

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2023 and 2022, are reported in net appreciation in fair values of investments.

Transfers between levels 1, 2 or 3, if any, are recognized at ending value on December 31, 2023 and 2022. There were no transfers between levels and there were no purchases of Level 3 investments during the year ended December 31, 2023.

4. FINANCIAL DATA CERTIFIED BY THE TRUSTEE:

The following is a summary of the information regarding the Plan as of December 31, 2023 and 2022 and for the year ended December 31, 2023, included in the Plan's financial statements and supplemental schedule, which was prepared by, or derived from information prepared by Bank of America, N.A., the trustee of the Plan, and furnished to the plan administrator. The plan administrator has obtained a certification from the trustee that such information is complete and accurate.

Information relating to investments and notes receivable from participants held by the trustee as of December 31, 2023 and 2022 is as follows:

	<u>2023</u>	<u>2022</u>
Cash	\$ 100	\$ 25
Investments	11,574,951	11,779,925
Notes receivable from participants	<u>28,738</u>	<u>25,602</u>
	<u>\$ 11,603,789</u>	<u>\$ 11,805,552</u>

The following for the year ended December 31, 2023 was also certified by the trustee:

Total investment gain from investments	<u>\$ 608,330</u>
Interest and dividend income	<u>\$ 427,735</u>
Interest income from notes receivable from participants	<u>\$ 1,760</u>

5. FORMER PARTICIPANT BALANCES:

At December 31, 2023 and 2022, net assets available for benefits include balances of \$1,055,880 and \$1,106,218 respectively, relating to individuals who are no longer active participants in the plan.

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

6. RELATED PARTY AND PARTY-IN-INTEREST:

Certain officers and employees of the Company provide administrative and trustee services to the Plan which are not reimbursed by the Plan. The Company pays for certain other administrative fees related to the Plan.

Bank of America, N.A. is the Plan's Trustee and, therefore, qualifies as a party-in-interest. Certain plan assets are managed by Bank of America, N.A. and its affiliates.

Merrill Lynch, Pierce, Fenner & Smith, Inc. is the Plan's record keeper and, therefore, qualifies as a party-in-interest.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

7. TAX STATUS OF THE PLAN:

The Plan has adopted prototype plan documents sponsored by the Trustee. The Internal Revenue Service (IRS) has determined and informed the Trustee by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirement of the IRC and therefore believe that the Plan is qualified and the related trust in tax-exempt.

8. RISKS AND UNCERTAINTIES:

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

9. PLAN TERMINATION:

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

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per the financial statement	\$ 11,878,769	\$ 12,065,490
Employer contribution receivable	(267,176)	(252,970)
Employee contribution receivable	<u>(7,804)</u>	<u>(6,968)</u>
Net Assets Available for Benefits Per Schedule H of Form 5500	<u>\$ 11,603,789</u>	<u>\$ 11,805,552</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements to Form 5500 for the year ended December 31, 2023:

Net decrease in net assets available for benefits per the financial statements	\$ (186,721)
Payment of employer contribution receivable	252,970
Payment of employee contribution receivable	6,968
Accrual for employer contributions receivable	(267,176)
Accrual for employee contributions receivable	<u>(7,804)</u>
Net decrease in net assets available for benefits per Form 5500 before transfers	<u>\$ (201,763)</u>

11. SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through September 30, 2024, the date on which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EMPLOYER IDENTIFICATION NUMBER 36-2957285

PLAN NUMBER 001

DECEMBER 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par of Maturity Value	(d) Cost	(e) Current Value
<u>Registered Investment Companies:</u>				
	Blackrock	Blackrock Total Return Inv A	**	\$ 69,702
		Blackrock Total Return Inv A GM	**	687,046
		Blackrock Inflation Protected A	**	3,319
		Blackrock Inflation Protected A GM	**	424,227
		iShares S&P 500 Index Fund Class A	**	208,206
	Columbia	Columbia Midcap Index Fund A	**	8,286
		Columbia Quality Income Fund A GM	**	1,664,701
		Columbia Quality Income Fund A	**	469
	Delaware Value	Delaware Value Fund Class A GM	**	782,916
		Delaware Value Fund Class A	**	486
	DWS Enhanced	DWS Enhanced Commodity Strategy Fund - Class A GM	**	341,977
		DWS Enhanced Commodity Strategy Fund - Class A	**	2,381
	Eaton Vance	Eaton Vance High Income	**	1,673
		Eaton Vance High Income GM	**	261,560
	First Eagle	First Eagle Global Fund Class A	**	528
		First Eagle Global Fund Class A GM	**	515,446
	Janus Henderson	Janus Enterprise Fund Class A GM	**	439,269
		Janus Enterprise Balanced A	**	286,129
		Janus Triton Fund Class A GM	**	174,783
		Janus Triton Fund Class A	**	6,716
	JP Morgan	JP Morgan Emerging Markets R6 GM	**	361,097
		JP Morgan Emerging Markets EQT R6	**	4,093
	MFS	MFS Growth Fund Class A GM	**	774,317
		MFS Growth Fund Class A	**	1,219
		MFS International Diversification A GM	**	442,811
		MFS International Diversification A	**	15,161
		MFS International Growth A GM	**	525,684
		MFS International Growth A	**	9,031
	Principal Funds	Principal Real Estate Sec FD I	**	2,957
		Principal Real Estate Sec FD I GM	**	258,780
	Victory	Victory Sycamore Established Value A	**	9,244
		Victory Sycamore Established Value A GM	**	609,778
		Victory Sycamore Small Company A	**	4,468
		Victory Sycamore Small Company A GM	**	345,481
		Total Registered Investment Companies		<u>\$ 9,243,941</u>

GWC INJURY LAWYERS LLC PROFIT SHARING PLAN
(F/K/A GOLDBERG, WEISMAN, CAIRO, LTD. PROFIT SHARING PLAN)

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) – CONTINUED

EMPLOYER IDENTIFICATION NUMBER 36-2957285

PLAN NUMBER 001

DECEMBER 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par of Maturity Value	(d) Cost	(e) Current Value
<u>Money Market Accounts:</u>				
	Blackrock	FedFund	**	\$ 18
<u>Common/Collective Trusts:</u>				
	Putnam Investments	Putnam Stable Value Fund	**	\$ 292,787
<u>Other</u>				
	Self-Directed Investments	Various (Corporate Bonds, Registered Investment Companies Marketable Securities, Government Securities, Certificates of Deposit, and Money Market Fund)	**	\$ 2,038,205
		Total Investment Assets		<u>\$ 11,574,951</u>
*	Participant Loans	4.25% - 9.50%		<u>\$ 28,738</u>
		Total		<u>\$ 11,603,689</u>

* Denotes party-in-interest

** Cost information omitted as Plan is fully participant directed.

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: GWC Injury Lawyers LLC Profit Sharing Plan
Plan Sponsor's Name: GWC Injury Lawyers LLC

EIN:36-2957285
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	ACCRUED INCOME	ACCRUED INCOME	258	258
	PUTNAM STABLE VALUE FD 75 GM	COMMON / COLLECTIVE TRUSTS	106,137	106,137
	PUTNAM STABLE VALUE FUND 75	COMMON / COLLECTIVE TRUSTS	186,650	186,650
	LOAN FUND	LOANS	28,738	28,738
	BLF FEDFUND	MONEY MARKET	-240	-240
	BLACKROCK INFL PROT A	MUTUAL FUNDS	3,569	3,319
	BLACKROCK INFL PROT A GM	MUTUAL FUNDS	469,711	424,227
	BLACKROCK TOTAL RETURN PORT GM	MUTUAL FUNDS	781,853	687,046
	BLACKROCK TOTAL RETURN PORTFOL	MUTUAL FUNDS	70,243	69,702
	COLUMBIA MIDCAP INDEX FD CL A	MUTUAL FUNDS	8,446	8,286
	COLUMBIA QUALITY INCOME A GM	MUTUAL FUNDS	1,945,331	1,664,701
	COLUMBIA QUALITY INCOME FD A	MUTUAL FUNDS	466	469
	DELAWARE VALUE A GM	MUTUAL FUNDS	912,041	782,916
	DELAWARE VALUE FD A	MUTUAL FUNDS	503	486
	DWS ENHANCED CMMDTY STRTG A GM	MUTUAL FUNDS	467,889	341,977
	DWS ENHANCED COMMODITY STRTG A	MUTUAL FUNDS	3,298	2,381
	EATON VANCE HIGH INCOME	MUTUAL FUNDS	1,616	1,673
	EATON VANCE HIGH INCOME GM	MUTUAL FUNDS	270,150	261,560
	FIRST EAGLE GLOBAL FD CL A	MUTUAL FUNDS	510	528

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: GWC Injury Lawyers LLC Profit Sharing Plan
Plan Sponsor's Name: GWC Injury Lawyers LLC

EIN:36-2957285
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	FIRST EAGLE GLOBAL FD CL A GM	MUTUAL FUNDS	472,124	515,446
	ISHARES S&P 500 INDEX FD CL A	MUTUAL FUNDS	176,265	208,206
	JANUS HENDERSON BALANCED A	MUTUAL FUNDS	271,671	286,129
	JANUS HENDERSON ENTERPRISE GM	MUTUAL FUNDS	418,823	439,269
	JANUS HENDERSON TRITON FD A GM	MUTUAL FUNDS	191,022	174,783
	JANUS HENDERSON TRITON FUND A	MUTUAL FUNDS	7,354	6,716
	JP MORGAN EMRGING MRKTS R6 GM	MUTUAL FUNDS	386,288	361,097
	JP MORGAN EMRGING MRKTS EQT R6	MUTUAL FUNDS	4,256	4,093
	MFS GROWTH FUND CL A	MUTUAL FUNDS	1,180	1,219
	MFS GROWTH FUND CL A GM	MUTUAL FUNDS	554,754	774,317
	MFS INTERNAT DIVERSIFCTIN A GM	MUTUAL FUNDS	412,468	442,811
	MFS INTERNAT DIVERSIFICATION A	MUTUAL FUNDS	14,711	15,161
	MFS INTERNATIONAL GRTH CL A GM	MUTUAL FUNDS	479,868	525,684
	MFS INTERNATIONAL GRTH FD CL A	MUTUAL FUNDS	8,535	9,031
	PRINCIPAL REAL EST SEC FD I GM	MUTUAL FUNDS	247,717	258,780
	PRINCIPAL REAL ESTATE SEC FD I	MUTUAL FUNDS	2,837	2,957
	VICTORY SYCAMORE EST VAL FD A	MUTUAL FUNDS	9,347	9,244
	VICTORY SYCAMORE EST VAL FD GM	MUTUAL FUNDS	513,580	609,778
	VICTORY SYCAMORE SMALL COMP A	MUTUAL FUNDS	4,427	4,468

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: GWC Injury Lawyers LLC Profit Sharing Plan
Plan Sponsor's Name: GWC Injury Lawyers LLC

EIN:36-2957285
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	VICTORY SYCAMORE SML COMP A GM	MUTUAL FUNDS	312,231	345,481
	SELF-DIRECT ACCT	OTHER ASSETS	598,808	598,808
	SELF-DIRECT ACCT	OTHER ASSETS	1,439,397	1,439,397
	PENDING SETTLEMENT FUND	PENDING SETTLEMENT FUNDS	100	100
	UNINVESTED CASH	UNINVESTED CASH	0	0