

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: small;">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).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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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) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

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

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

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

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>OHANA GROWTH PARTNERS, LLC 401(K) PROFIT SHARING PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>OHANA GROWTH PARTNERS, LLC</u></p> <p><u>212 W PADONIA ROAD</u> <u>TIMONIUM, MD 21093</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/2015</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>61-1745745</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>410-252-8058</u></p> <p><b>2d</b> Business code (see instructions) <u>713900</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/12/2024	JUSTIN RAMIREZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor		<b>3b</b> Administrator's EIN	
		<b>3c</b> Administrator's telephone number	
<b>4</b> 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:		<b>4b</b> EIN 61-1745745	
<b>a</b> Sponsor's name PF GROWTH PARTNERS, LLC		<b>4d</b> PN 001	
<b>c</b> Plan Name PF GROWTH PARTNERS 401(K) PROFIT SHARING PLAN			
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	1200	
<b>6</b> 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).			
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	923	
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	938	
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b>	15	
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	289	
<b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c. ....	<b>6d</b>	1242	
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....	<b>6e</b>	0	
<b>f</b> Total. Add lines 6d and 6e. ....	<b>6f</b>	1242	
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>	456	
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>	462	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b>	375	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>		

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2T 3D

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

<b>9a</b> Plan funding arrangement (check all that apply)		<b>9b</b> Plan benefit arrangement (check all that apply)	
(1) <input type="checkbox"/> Insurance		(1) <input type="checkbox"/> Insurance	
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts		(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	
(3) <input checked="" type="checkbox"/> Trust		(3) <input checked="" type="checkbox"/> Trust	
(4) <input type="checkbox"/> General assets of the sponsor		(4) <input type="checkbox"/> General assets of the sponsor	

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

- a Pension Schedules**
- (1)  **R** (Retirement Plan Information)
  - (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
  - (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
  - (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   0
  - (4)  **C** (Service Provider Information)
  - (5)  **D** (DFE/Participating Plan Information)
  - (6)  **G** (Financial Transaction Schedules)

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

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**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.

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

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**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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

<b>A</b> Name of plan <b>OHANA GROWTH PARTNERS, LLC 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>OHANA GROWTH PARTNERS, LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>61-1745745</b>	

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

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	32810	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

FORUSALL

350 TOWNSEND ST STE 422A  
SAN FRANCISCO, CA 94107

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	11651	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.

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

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

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

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

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<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>01/01/2023</b> and ending <b>12/31/2023</b>	
<b>A</b> Name of plan <b>OHANA GROWTH PARTNERS, LLC 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>OHANA GROWTH PARTNERS, LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>61-1745745</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**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.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	166553
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	22232	17837
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	64683	81582
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	0	0
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	3004095	3840390
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	0	0
<b>(15)</b> Other .....	<b>1c(15)</b>	0	0

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
<b>(1)</b> Employer securities .....	<b>1d(1)</b>	0	0
<b>(2)</b> Employer real property .....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	3091010	4106362
<b>Liabilities</b>			
<b>g</b> Benefit claims payable .....	<b>1g</b>	0	0
<b>h</b> Operating payables .....	<b>1h</b>	0	0
<b>i</b> Acquisition indebtedness .....	<b>1i</b>	0	0
<b>j</b> Other liabilities .....	<b>1j</b>	0	0
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	3091010	4106362

**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.

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
<b>(1)</b> Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	323226	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>	524855	
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>	7547	
<b>(2)</b> Noncash contributions .....	<b>2a(2)</b>	0	855628
<b>(3)</b> Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>	0	
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>	0	
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>	0	
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>	4748	
<b>(F)</b> Other .....	<b>2b(1)(F)</b>	0	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		4748
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>	0	
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>	0	
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>	100952	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		100952
<b>(3)</b> Rents .....	<b>2b(3)</b>		0
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>	0	
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>	0	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate .....	<b>2b(5)(A)</b>	0	
<b>(B)</b> Other .....	<b>2b(5)(B)</b>	0	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		0
(7) Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		0
(8) Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		0
(9) Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	<b>2b(10)</b>		480951
<b>c</b> Other income.....	<b>2c</b>		0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		1442279

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	300549	
(2) To insurance carriers for the provision of benefits.....	<b>2e(2)</b>	0	
(3) Other.....	<b>2e(3)</b>	0	
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		300549
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		84513
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		203
<b>h</b> Interest expense.....	<b>2h</b>		0
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	<b>2i(1)</b>	0	
(2) Contract administrator fees.....	<b>2i(2)</b>	0	
(3) Recordkeeping fees.....	<b>2i(3)</b>	30011	
(4) IQPA audit fees.....	<b>2i(4)</b>	0	
(5) Investment advisory and investment management fees.....	<b>2i(5)</b>	11651	
(6) Bank or trust company trustee/custodial fees.....	<b>2i(6)</b>	0	
(7) Actuarial fees.....	<b>2i(7)</b>	0	
(8) Legal fees.....	<b>2i(8)</b>	0	
(9) Valuation/appraisal fees.....	<b>2i(9)</b>	0	
(10) Other trustee fees and expenses.....	<b>2i(10)</b>	0	
(11) Other expenses.....	<b>2i(11)</b>	0	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		41662
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		426927

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		1015352
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan.....	<b>2l(2)</b>		

**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: FITZPATRICK, LEARY & SZARKO, LLC

(2) EIN: 46-2982708

**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
<b>a</b> 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.) .....	X		23067
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) .....		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....		X	
<b>e</b> Was this plan covered by a fidelity bond? .....	X		350000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) .....		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....		X	
<b>n</b> 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

<b>A</b> Name of plan <u>OHANA GROWTH PARTNERS, LLC 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>OHANA GROWTH PARTNERS, LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>61-1745745</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<u>0</u>
<b>2</b> 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): <u>84-1455663</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	

<b>Part II</b>	<b>Funding Information</b> (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.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>		
<b>c</b> 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) .....	<b>6c</b>		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> 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. ....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (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.
----------------	---

<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</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.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> 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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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 .....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation.....

**Part VII IRS Compliance Questions**

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

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

**Ohana Growth Partners 401(k)  
Profit Sharing Plan  
(Formerly PF Growth Partners 401(k)  
Profit Sharing Plan)  
Financial Statements  
December 31, 2023 and 2022**

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## **Independent Accountant's Report**

Plan Administrator  
Ohana Growth Partners 401(k) Profit  
Sharing Plan  
Cockeysville, Maryland

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

We have performed audits of the accompanying financial statements of Ohana Growth Partners 401(k) Profit Sharing Plan (Formerly PF Growth Partners 401(k) 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) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### **Opinion**

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

- 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.

(1)

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

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ohana Growth Partners 401(k) 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 Ohana Growth Partners 401(k) 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 Ohana Growth Partners 401(k) 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 Ohana Growth Partners 401(k) 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 Schedules Required by ERISA**

The supplemental Schedules of Delinquent Participant Contributions and Assets Held for Investment Purposes at End of Year as of and for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules

that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Patrick Leary; Smarbo, LLC*

Lutherville, Maryland  
October 4, 2024

## Ohana Growth Partners 401(k) Profit Sharing Plan

### Statements of Net Assets Available For Benefits

December 31,	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
<b>Investments at fair value</b> (See Note 4)	<u>\$ 3,840,390</u>	<u>\$ 3,004,095</u>
<b>Receivables:</b>		
Employee contributions	17,837	22,232
Employer contributions	166,553	151,788
Notes receivable from participants, net of allowance for doubtful accounts of \$5,070 (2023) and \$4,867 (2022)	<u>81,582</u>	<u>64,683</u>
Total receivables	<u>265,972</u>	<u>238,703</u>
Total assets	<u>4,106,362</u>	<u>3,242,798</u>
<b>Liability</b> - excess contributions refundable	<u>63,363</u>	<u>84,513</u>
<b>Net Assets Available for Benefits</b>	<u>\$ 4,042,999</u>	<u>\$ 3,158,285</u>

The accompanying notes are an integral part of these financial statements.

## Ohana Growth Partners 401(k) Profit Sharing Plan

### Statements of Changes in Net Assets Available For Benefits

For the years ended December 31,	<u>2023</u>	<u>2022</u>
<b>Additions to net assets attributed to:</b>		
<b>Investment income:</b>		
Interest, dividends and capital gain distributions (Note 10)	\$ 100,952	\$ 74,142
Interest on notes receivable from participants	4,748	1,816
Net appreciation (depreciation) in fair value of investments	<u>480,951</u>	<u>(565,203)</u>
Net investment income (loss)	<u>586,651</u>	<u>(489,245)</u>
<b>Contributions:</b>		
Participant elective deferrals	461,492	454,151
Rollovers	6,351	244,034
Corrective contributions	1,196	-
Employer discretionary match, net of participant forfeitures of \$27,183 and \$25,206 for 2023 and 2022, respectively	<u>171,438</u>	<u>151,788</u>
Total contributions	<u>640,477</u>	<u>849,973</u>
Total additions	<u>1,227,128</u>	<u>360,728</u>
<b>Deductions from net assets attributed to:</b>		
Benefits paid to participants	300,549	149,974
Deemed distributions	203	4,867
Administrative expenses	<u>41,662</u>	<u>33,405</u>
Total deductions	<u>342,414</u>	<u>188,246</u>
<b>Net increase in net assets available for benefits</b>	884,714	172,482
<b>Net assets available for benefits, beginning of year</b>	<u>3,158,285</u>	<u>2,985,803</u>
<b>Net assets available for benefits, end of year</b>	<u>\$ 4,042,999</u>	<u>\$ 3,158,285</u>

The accompanying notes are an integral part of these financial statements.

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 1. Description of Plan

The following description of the Ohana Growth Partners 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions. Ohana Growth Partners, LLC (the “Plan Sponsor” and/or “the Company”) is the Plan sponsor. The Plan changed its name from PF Growth Partners 401(k) Profit Sharing Plan to Ohana Growth Partners 401(k) Profit Sharing Plan effective January 1, 2023.

#### General

The Plan is a defined contribution profit-sharing plan which provides for an individual account for each participant and provides benefits upon retirement based on amounts contributed by employee and employer profit-sharing contributions, plus earnings on those contributions under section 401(k) of the Internal Revenue Code. The Plan was established on January 1, 2015. The Plan was restated on July 14, 2021 to allow for Roth contributions. Participants direct the investment of their contributions into various investment options offered by the Plan and participants may redirect their investments at any time to any available funds within the Plan. The Plan Administrator and the Plan Trustee are responsible for oversight of the Plan and determine the appropriateness of the Plan’s investment offerings and monitor investment performance.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

#### Participation

All employees of the Company are eligible to participate in the Plan unless they are specifically excluded. Specifically excluded employees include employees covered under a collective bargaining agreement. Participants must be eighteen years of age to participate regardless of their hire date. Participants must also meet a six-month service requirement before they are eligible to make elective deferrals. Through March 31, 2020, an employee became eligible to participate in the Plan on the first day of the first quarter following the date on which the age and service requirements are met. Effective April 1, 2020, an employee becomes eligible to participate in the Plan on the first day of the first month following the date on which the age and service requirements are met.

#### Contributions

Participants may contribute up to \$22,500 and \$20,500 per year for the years ended December 31, 2023 and 2022, respectively, the maximum amounts allowable by Internal Revenue Code (“IRC”) Sections 401(k), 402(g), 404 and 415. All employees over the age of 50 before the close of the Plan year are eligible to make catch-up contributions totaling \$7,500 and \$6,500 per employee per year for the years ended December 31, 2023 and 2022, respectively, under IRC Sections 401(a)(30), 402(g) and 414(v). The participants may also contribute amounts representing distributions/rollovers from other qualified defined benefit or contribution plans.

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 1. Description of Plan (continued)

#### Contributions (continued)

In addition, the Plan Sponsor may make discretionary matching contributions and discretionary profit-sharing contributions as determined by the Plan Sponsor's Board of Directors. Matching contributions will be determined by the Sponsor at the close of the Plan year and will be based on a discretionary percentage of the participant's elective deferrals. Employer discretionary matching contributions totaled \$171,438 and \$151,788, net of forfeitures, the years ended December 31, 2023 and 2022. Employer discretionary profit-sharing contributions are allocated to participants in the same ratio as each participant's compensation bears to the total compensation of all Plan participants. The Plan Sponsor made no employer discretionary profit-sharing contributions for the years ended December 31, 2023 and 2022, respectively.

#### Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's matching contributions, Plan earnings or losses using the daily valuation method, and may be charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The participant may redirect their investments at any time to any of the available funds in the Plan. A participant may change their allocation between investment options daily. The deferral percentage can only be changed directly through the Plan administrator and will be effective on the first day of the next pay period.

#### Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the portion of their accounts comprised of Plan Sponsor's contributions is based on years of service. The standard measure for one year of service is the completion of 1,000 hours during the Plan year. A participant is one hundred percent vested after six years of credited service and participation in the Plan. Participants vest at a rate of twenty percent per year starting with the completion of year two. If a participant terminates employment due to death, disability or the attainment of age 65, the Plan's normal retirement age, the participant becomes 100% vested in their total account balance. Any employer discretionary contributions that are not vested are forfeited upon termination. If a terminated participant receives a distribution of their vested balance as defined by the Plan, is re-employed prior to incurring five consecutive one-year breaks in service, and such participant restores their vested balance, the amount forfeited will be restored to their account. If the participant does not return, the forfeitures may be treated as additional Plan Sponsor contributions for the Plan year in which the forfeitures occurred.

#### Notes Receivable from Participants

The Plan allows participants to borrow funds from the Plan. Participants can have no more than one loan outstanding at any time. Participants may borrow from their accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. From the participant's perspective, all loans shall be treated as directed investments from the participant's

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 1. Description of Plan (continued)

#### Notes Receivable from Participants (continued)

account under the Plan. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest. All loans provide for level amortization over a period not to exceed five years; however, this term can be extended to 15 years if the loan is used by the participant for the purchase of a primary residence.

Participant notes receivable amounted to \$86,652 and \$69,550 at December 31, 2023 and 2022, respectively. Interest rates on participant loans outstanding at December 31, 2023 ranged from 4.25% to 9.50%. Principal and interest is paid ratably through semi-monthly payroll deductions. Participant loans outstanding have been reduced by an allowance for doubtful accounts of \$5,070 and \$4,867 at December 31, 2023 and 2022, respectively.

#### Payment of Benefits

Upon termination of service, a participant shall be entitled to receive the nonforfeitable balance in the participant's account. The participant's account balance will be determined as of the valuation date which shall be as soon as administratively practicable after the distribution is requested or required to be distributed. If the nonforfeitable portion of a participant's account balance, as of the valuation date coincident with or immediately after the termination of employment, is not more than \$5,000, the nonforfeitable portion of the account balance will be paid in a lump sum as soon as practicable after allowing a participant sufficient time to elect whether to receive the distribution in cash or as a direct rollover. In the event of a mandatory distribution that is greater than \$1,000, if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly, then the administrative committee will pay the distribution in a direct rollover to an individual retirement plan designated by the administrative committee. If the nonforfeitable portion of a participant's account balance is more than \$5,000, the administrative committee shall notify the participant of the right to defer payment of the nonforfeitable portion.

Upon termination of service due to death, the benefit payable to a beneficiary equals the sum of the participant's account balance as of the valuation date coincident with the date of distribution. The beneficiary will be paid the benefit as soon as practicable after the administrative committee has been notified of the participant's death, unless payment is impracticable or the beneficiary cannot be located. Benefits to the beneficiary shall be payable in a lump sum. Each participant who has attained age 59-1/2 may withdraw, as of the valuation date coincident with or next following the filing of an application with the administrative committee, all or any part of the nonforfeitable portion of the participant's account balances. Each participant who has not attained age 59-1/2 may make a hardship withdrawal if the participant demonstrates to the administrative committee that the withdrawal is necessitated by the participant's immediate and heavy financial need (subject to certain requirements) and the participant lacks the available resources. The administrative committee may rely on the participant's representations and such other facts as are known to the administrative committee. A hardship withdrawal may not exceed the amount of the immediate and heavy financial need, and is limited to the participant's elective deferrals

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 1. Description of Plan (continued)

#### Payment of Benefits (continued)

and the related earnings as of the end of the last Plan year plus the vested portion of the participant's employer contribution account. Before receiving a hardship withdrawal, a participant must obtain all available distributions other than hardship distributions, such as distributions from any rollover contribution, if available, and all nontaxable loans then available under all plans maintained by the company (to the extent the loan would not increase the hardship).

#### Forfeited Accounts

The balance in the forfeited non-vested accounts was \$25,423 and \$14,568 at December 31, 2023 and 2022, respectively. The balance in these accounts may be treated as a reduction of the Plan Sponsor's contributions for the Plan year in which the forfeitures occurred. These amounts may also be used to pay Plan expenses. Amounts used to reduce the Plan Sponsor's discretionary contributions were \$27,183 and \$25,206 for each of the years ended December 31, 2023 and 2022, respectively. The Plan Sponsor used no available forfeitures to offset plan expenses for the years ended December 31, 2023 and 2022.

### 2. Summary of Significant Accounting Policies

#### Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

#### 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 assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

#### Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Sponsor determines the Plan's valuation policies utilizing information provided by investment advisors, custodians and the insurance company. See Note 4 for discussion of fair value measurements.

Income is recognized using a daily valuation method based on the daily changes in the market value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's realized gains and losses on investments bought and sold during the year and the Plan's unrealized gains and losses on the investments held at year end.

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 2. Summary of Significant Accounting Principles (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 recorded as administrative expenses when they are incurred. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

#### **Expenses**

Certain expenses incurred in maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments. Expenses for the trustee and certain record keeping fees are paid directly from the Plan.

#### **Funding Policy**

Contributions are funded as accrued.

#### **Payment of Benefits**

Benefit payments are recorded when paid.

#### **Excess Contributions Payable**

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. As of December 31, 2023 and 2022, the Plan is required to refund contributions totaling \$63,363 and \$84,513, respectively, to participants. The amounts are recorded as a liability of the Plan in the accompanying Statements of Net Assets Available for Benefits.

### 3. Certified Information

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). Accordingly, as permitted under such election, the following information related to investments and notes receivable from participants, including investments and notes receivable held at December 31, 2023 and 2022, and net appreciation in fair value of investments, interest and dividends for the years ended December 31, 2023 and 2022, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Empower Trust Company, LLC.

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 3. Certified Information (continued)

	<u>2023</u>	<u>2022</u>
<b>Investments at fair value:</b>		
Mutual funds	\$ 3,840,390	\$ 3,004,095
Total investments at fair value	<u>3,840,390</u>	<u>3,004,095</u>
<b>Notes receivable from participants</b>	<u>\$ 81,582</u>	<u>\$ 64,683</u>
<b>Investment income:</b>		
Interest, dividends, and capital gain distributions	\$ 100,952	\$ 74,142
Interest on notes receivable from participants	4,748	1,816
Net appreciation (depreciation) in fair value of investments	<u>480,951</u>	<u>(565,203)</u>
Total investment income (loss)	<u>\$ 586,651</u>	<u>\$ (489,245)</u>

### 4. Fair Value Measurements

Generally accepted accounting principles establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1), and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 4. Fair Value Measurements (continued)

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

*Mutual funds:* The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end funds registered with the U.S. Securities and Exchange Commission. The funds must establish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered actively traded.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022, respectively:

	<i>Investments at Fair Value as of December 31, 2023</i>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$3,840,390	\$ -	\$ -	\$ 3,840,390
Investments at fair value	<u>\$3,840,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,840,390</u>

	<i>Investments at Fair Value as of December 31, 2022</i>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$3,004,095	\$ -	\$ -	\$ 3,004,095
Investments at fair value	<u>\$3,004,095</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,004,095</u>

### 5. Related Party Transactions and Party-In-Interest Transactions

The Company sponsors the Plan. Personnel within the Plan Sponsor's organization perform certain administrative services for the Plan, including maintenance of participant records. The payroll and related overhead costs associated with these services are not included as Plan expenses. Expenses for the custodian, audit and certain other outside services are paid by the Plan Sponsor on behalf of the Plan. Certain administrative processing and transaction fees may be paid by the Plan. During 2023 and 2022, the Plan incurred and paid direct administrative fees of \$41,662 and \$33,405 respectively, to its third-party administrator and custodian which qualify as party-in-interest transactions. Of the direct expenses incurred by the Plan, none were paid out of the Plan forfeitures during the years ended December 31, 2023 and 2022.

### 6. Plan Termination

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

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 7. Nonexempt Prohibited Transactions

During the year ended December 31, 2023, the Plan Sponsor remitted one deposit late to the Plan. As a result, those deferrals were reported on Schedule H Item 4a. Total delinquent participant contributions totaled \$23,067 during the year ended December 31, 2023, which was self-corrected by the Plan.

### 8. Risks and Uncertainties

The Plan's investments are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with such investments, and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risk in the near-term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits. Plan assets are not FDIC insured.

### 9. Tax Status

The Internal Revenue Service has determined and informed the Plan Sponsor by letter dated December 10, 2009 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 requirements of the IRC and therefore, believe the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosures in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress. The Plan administrator believes the Plan is subject to income tax examinations by tax authorities for the current year and the past three years.

# Ohana Growth Partners 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the years ended December 31, 2023 and 2022

### 10. Reconciliation of Financial Statement Amounts to Form 5500

The following are reconciliations of amounts per the accompanying financial statements to the Form 5500:

	<u>2023</u>	<u>2022</u>
Participant elective deferrals per financial statements	\$ 461,492	\$ 454,151
Excess contributions refundable	<u>63,363</u>	<u>84,513</u>
Participant elective deferrals per Form 5500	<u>\$ 524,855</u>	<u>\$ 538,664</u>
	<u>2023</u>	<u>2022</u>
Employer contribution per financial statements	\$ 171,438	\$ 151,788
Timing difference of recording employer contribution	<u>151,788</u>	<u>-</u>
Employer contribution per Form 5500	<u>\$ 323,226</u>	<u>\$ 151,788</u>
	<u>2023</u>	<u>2022</u>
Increase in net assets available for benefits per financial statements	\$ 884,714	\$ 172,482
Excess contributions refundable - 2021	-	(4,394)
Excess contributions refundable - 2022	(84,513)	84,513
Excess contributions refundable - 2023	63,363	-
Timing difference of recording employer contribution	<u>151,788</u>	<u>(151,788)</u>
Increase in net assets available for benefits per Form 5500	<u>\$ 1,015,352</u>	<u>\$ 100,813</u>
	<u>2023</u>	<u>2022</u>
Net assets available for benefits per financial statements	\$ 4,042,999	\$ 3,158,285
Excess contributions refundable	63,363	84,513
Timing difference of recording employer contribution	<u>-</u>	<u>(151,788)</u>
Net assets available for benefits per Form 5500	<u>\$ 4,106,362</u>	<u>\$ 3,091,010</u>

### 11. Subsequent Events

Subsequent events were evaluated through October 4, 2024 the date the financial statements were available to be issued. There were no subsequent events requiring disclosure.

## **Supplemental Schedule**

**Ohana Growth Partners 401(k) Profit Sharing Plan**

**Schedule of Delinquent Participant Contributions  
Form 5500 - Schedule H - Item 4a**

For the Year Ended  
December 31, 2023

Employer Identification Number: 61-1745745  
Plan Number: 001

<u>Participant Contributions Transferred Late to Plan</u>	<u>Total That Constitute Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
Late Participant Loan Repayments Included: No	Contributions Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP	
\$ <u>23,067</u>	\$ <u>-</u>	\$ <u>23,067</u>	\$ <u>-</u>	\$ <u>-</u>

## Ohana Growth Partners 401(k) Profit Sharing Plan

### Schedule of Assets Held For Investment Purposes at End of Year Form 5500 - Schedule H, Item 4i

December 31, 2023

Employer Identification Number: 61-1745745

Plan Number: 001

(a)	(b) and (c)		(d) Cost*	(e) Current Value
	Number of Shares/Units	Identity of Issuer, Borrower, Lessor or Similar Party		
35,880.765	Vanguard	Target Retirement 2025 Inv		659,488
10,135.148	Vanguard	Target Retirement 2055 Inv		502,602
9,212.221	Vanguard	Target Retirement 2060 Inv		420,906
14,706.681	Vanguard	Target Retirement 2045 Inv		392,080
7,743.508	Vanguard	Target Retirement 2050 Inv		344,121
7,809.124	Vanguard	Target Retirement 2040 Inv		306,899
8,091.468	Vanguard	Target Retirement 2030 Inv		287,004
7,720.092	Vanguard	Target Retirement 2020 Inv		207,439
7,836.867	Vanguard	Target Retirement 2035 Inv		173,351
1,298.798	Fidelity	Total Market Index		171,117
3,497.023	Vanguard	Target Retirement 2065 Inv		104,736
1,630.990	Vanguard	FTSE Social Index Admiral		73,802
443.547	Fidelity	500 Index		73,403
2,264.769	Fidelity	Mid Cap Index		67,830
25,422.920	Gabelli	US Treasury Money Market AAA		25,423
1,300.085	Vanguard	Target Retirement Income Inv		16,914
6,341.880	Dreyfus	Government Cash Management Instl		6,342
129.698	Vanguard	Total International Stock Index Admiral		4,038
115.617	Fidelity	Small Cap Index		2,895
		Total investments held at year end		<u>3,840,390</u>
**	Participant loans	Notes receivable, 4.25% to 9.5%		<u>81,582</u>
		Total assets held for investment purposes per Form 5500		<u>\$ 3,921,972</u>

\* Cost is not required for a participant-directed plan.

\*\* Not applicable.



**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

GA

Ohana Growth Partners, LLC 401(k) Profit Sharing Plan

01-JAN-23 to 31-DEC-23

31-JAN-24 04:13:34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1VTINX			17,999.47	16,914.10
1VTWNX			237,292.00	207,438.88
1VTTVX			683,929.03	659,488.46
1VTHR3			321,791.24	287,004.38
1VTTHX			192,550.35	173,351.45
1VFORX			342,471.22	306,898.59
1VTIVX			416,844.00	392,080.14
1VFIFX			353,512.38	344,121.48
1VFFVX			513,854.70	502,601.94
1VTTSX			418,037.89	420,906.31
1VLXVX			102,606.14	104,735.76
1VTIAX			4,118.64	4,037.51
1FSSNX			3,165.67	2,895.06
1FSMDX			67,781.30	67,829.84
1FSKAX			165,503.86	171,116.59
1FXAIX			66,291.29	73,402.51
1VFTAX			65,422.06	73,802.28
1DGCXX			6,341.88	6,341.88
			<b>3,979,513.12</b>	<b>3,814,967.16</b>
PARTICIPANT LOANS	VARIOUS	4.250-9.500	81,244.18	81,582.72
FORFEITURES			25,422.92	25,422.92

Attachment to Form 5500, Schedule H, Part 4, Item I  
EIN # 61-1745745

## LEGEND

## INVESTMENT OPTION:

1VTINX	Vanguard Target Retirement Income Inv	1VTWNX	Vanguard Target Retirement 2020 Inv
1VTTVX	Vanguard Target Retirement 2025 Inv	1VTHR3	Vanguard Target Retirement 2030 Inv
1VTTHX	Vanguard Target Retirement 2035 Inv	1VFORX	Vanguard Target Retirement 2040 Inv
1VTIVX	Vanguard Target Retirement 2045 Inv	1VFIFX	Vanguard Target Retirement 2050 Inv
1VFFVX	Vanguard Target Retirement 2055 Inv	1VTTSX	Vanguard Target Retirement 2060 Inv
1VLXVX	Vanguard Target Retirement 2065 Inv	1VTIAX	Vanguard Total Intl Stock Index Admiral
1FSSNX	Fidelity Small Cap Index	1FSMDX	Fidelity Mid Cap Index
1FSKAX	Fidelity Total Market Index	1FXAIX	Fidelity 500 Index
1VFTAX	Vanguard FTSE Social Index Admiral	1DGCXX	Dreyfus Government Cash Mgmt Instl

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year