

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 BAYADA HOME HEALTH CARE 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 04/01/1998
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) BAYADA HOME HEALTH CARE, INC. 4300 HADDONFIELD ROAD PENNSAUKEN, NJ 08109	2b Employer Identification Number (EIN) 23-1943113 2c Plan Sponsor's telephone number 877-291-3000 2d Business code (see instructions) 621610

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	KAREN MILES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	KAREN MILES
	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 BAYADA HOME HEALTH CARE, INC. 4300 HADDONFIELD ROAD EAST BUILDING PENNSAUKEN, NJ 08109		3b Administrator's EIN 23-1943113 3c Administrator's telephone number 877-291-3000																						
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 42090																						
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		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="height: 20px;"></td></tr> <tr><td style="width: 15%;">6a(1)</td><td style="text-align: right;">40647</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">41503</td></tr> <tr><td>6b</td><td style="text-align: right;">11</td></tr> <tr><td>6c</td><td style="text-align: right;">1713</td></tr> <tr><td>6d</td><td style="text-align: right;">43227</td></tr> <tr><td>6e</td><td style="text-align: right;">0</td></tr> <tr><td>6f</td><td style="text-align: right;">43227</td></tr> <tr><td>6g(1)</td><td style="text-align: right;">10253</td></tr> <tr><td>6g(2)</td><td style="text-align: right;">11210</td></tr> <tr><td>6h</td><td style="text-align: right;">300</td></tr> </table>			6a(1)	40647	6a(2)	41503	6b	11	6c	1713	6d	43227	6e	0	6f	43227	6g(1)	10253	6g(2)	11210	6h	300
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6c	1713																							
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6e	0																							
6f	43227																							
6g(1)	10253																							
6g(2)	11210																							
6h	300																							
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: 3H 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:																								
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor																							
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)																								
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (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 <u>1</u> (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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	B Three-digit plan number (PN)	001
BAYADA HOME HEALTH CARE 401(K) PLAN		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
BAYADA HOME HEALTH CARE, INC.	23-1943113	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	041367	11210	01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	65610286
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	24553063

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
 (3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED GENERAL ACCOUNT CONTRACT

b Balance at the end of the previous year**7b**

59579754

c Additions: (1) Contributions deposited during the year**7c(1)**

8781467

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

1113456

(4) Transferred from separate account.....

7c(4)

673901

(5) Other (specify below)

7c(5)

4736871

▶ FORFEITURE CREDITS, TRANSFERS IN LOAN REPAYMENTS
MISC. IN

(6) Total additions

7c(6)

15305695

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

74885449

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

6820072

(2) Administration charge made by carrier

7e(2)

(3) Transferred to separate account.....

7e(3)

286439

(4) Other (specify below)

7e(4)

2168652

▶ FORFEITURES DEBITS MISCELLANEOUS OUT TRANSFERS OUT

(5) Total deductions

7e(5)

9275163

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

65610286

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 BAYADA HOME HEALTH CARE 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BAYADA HOME HEALTH CARE, INC.	D Employer Identification Number (EIN) 23-1943113	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND
06-1050034

(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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 50 64	NONE	467175	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MORGAN STANLEY GLOBAL BANKING OPERA

20-8764829

(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	NONE	100000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRICEWATERHOUSE COOPERS LLP

13-4008324

(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?
10	NONE	32770	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
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(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:

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)

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 BAYADA HOME HEALTH CARE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BAYADA HOME HEALTH CARE, INC.	D Employer Identification Number (EIN) 23-1943113	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4448119	4690448
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	19527756	24553063
(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)	198805369	252752077
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	59579754	65610286
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(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	282360998	347605874
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	14915
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	14915
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	282360998	347590959

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)	4690448	
(B) Participants	2a(1)(B)	35892583	
(C) Others (including rollovers)	2a(1)(C)	5697498	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		46280529
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	1114046	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1114046
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3431364	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		3431364
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		5173516
(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)		37459562
c Other income	2c		64962
d Total income. Add all income amounts in column (b) and enter total	2d		93523979

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	27667668	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		27667668
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	467175	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	37670	
(5) Investment advisory and investment management fees	2i(5)	100000	
(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)	21505	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		626350
j Total expenses. Add all expense amounts in column (b) and enter total	2j		28294018

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		65229961
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: **PRICEWATERHOUSECOOPERS LLP**

(2) EIN: **13-4008324**

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?	☒		1000000
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 BAYADA HOME HEALTH CARE 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BAYADA HOME HEALTH CARE, INC.	D Employer Identification Number (EIN) 23-1943113

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1 0
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): 22-1211670 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)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A
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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase ☐ Decrease ☐ Both ☐ No
---	--

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

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

Schedule R (Form 5500) 2023
v. 230707

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) 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>09 / 22 / 2022</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703907A</u> .	

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	MULTIPLE-EMPLOYER RETIREMENT PLAN 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
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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 BAYADA HOME HEALTH CARE 401(K) PLAN	B Three-digit Plan number (PN) ►	001
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF BAYADA HOME HEALTH CARE, INC.	D Administrator's EIN 23-1943113	

Part I	Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.
---------------	---

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- a** ☐ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b** ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c** ☐ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d** ☒ other multiple-employer pension plan (Describe) MEP WITH UNRELATED EMPLOYERS (Complete Part II)

Part II	Participating Employer Information.
----------------	--

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer BAYADA HOME HEALTH CARE, INC.	2b EIN 23-1943113	2c Percentage of Total Contributions for the Plan Year 93.78	2d Aggregate Account Balances Attributable to Participating Employer 321580452
2a Name of Participating Employer TRI-COUNTY HOME & HOSPICE CARE, LLC	2b EIN 47-5652668	2c Percentage of Total Contributions for the Plan Year 2.39	2d Aggregate Account Balances Attributable to Participating Employer 8211051

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e Does the plan include any individuals not participating through an employer or who are individual working owners?	2e	☐ Yes ☒ No
2f If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	2f	
2g If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	2g	

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

**Schedule MEP (2023)
v. 230728**

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BAYADA HOME CARE	47-3268151	0.96	3288137
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
INTEGRITY HOME CARE, LLC	43-1875357	0.80	2741106
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
B.C.P., INC.	36-3606107	0.62	2129230
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SCHHA, LLC	81-4546095	0.49	1664664
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
JEFFHOME PA, LLC	87-4032379	0.43	1483743
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BAYBAP, LLC	85-3852455	0.20	699295
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
JEFFHOME NJ, LLC	87-4025809	0.18	608486
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
INTEGRITY HOME CARE OF KANSAS CITY, LLC	83-3422665	0.06	210701
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HEALTH AT HOME CENTRAL, LLC	86-3752407	0.03	107131

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer HEARTS FOR HOME CARE	2b EIN 87-1290656	2c Percentage of Total Contributions for the Plan Year 0.02	2d Aggregate Account Balances Attributable to Participating Employer 78514
2a Name of Participating Employer OASIS HOME HEALTH, LLC	2b EIN 20-0008008	2c Percentage of Total Contributions for the Plan Year 0.02	2d Aggregate Account Balances Attributable to Participating Employer 64428
2a Name of Participating Employer INTEGRITY HOSPICE OF KANSAS CITY, LLC	2b EIN 47-2283024	2c Percentage of Total Contributions for the Plan Year 0.01	2d Aggregate Account Balances Attributable to Participating Employer 35029
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part III

Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

- 3a

Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44)

☐ Yes ☒ No
- 3b

If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID

BAYADA Home Health Care 401(k) Plan

Financial Statements

December 31, 2023 and 2022

Supplemental Schedule Required by ERISA

December 31, 2023

BAYADA Home Health Care 401(k) Plan

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* Other supplemental schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are omitted because they are not applicable.	



Report of Independent Auditors

To the Administrator of BAYADA Home Health Care 401(k) Plan

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

We have performed an audit of the accompanying financial statements of BAYADA Home Health Care 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, including the related notes (collectively referred to as the "financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 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 audit 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 qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report:

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.



Our audit 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

Form 5500 – Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2023 ("supplemental schedule"), 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 the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. 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 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 schedule, other than the information in the supplemental schedule 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 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).

PricewaterhouseCoopers LLP

Philadelphia, Pennsylvania
September 18, 2024

BAYADA Home Health Care 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	2023	2022
Assets		
Investments, at fair value	\$ 277,305,140	\$ 218,333,125
Investments, at contract value	<u>65,610,286</u>	<u>59,579,754</u>
Total investments	<u>342,915,426</u>	<u>277,912,879</u>
Receivables		
Employer contributions, net of forfeiture	<u>4,690,448</u>	<u>4,448,119</u>
Total receivables	<u>4,690,448</u>	<u>4,448,119</u>
Total assets	<u>347,605,874</u>	<u>282,360,998</u>
Liabilities		
Excess contributions payable	<u>14,915</u>	<u>-</u>
Total liabilities	<u>14,915</u>	<u>-</u>
Net assets available for benefits	<u>\$ 347,590,959</u>	<u>\$ 282,360,998</u>

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

BAYADA Home Health Care 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

	2023
Additions to net assets available for benefits	
Investment income	
Net appreciation in fair value of investments	\$ 42,633,078
Interest	1,114,046
Dividends	3,431,364
Net investment income	<u>47,178,488</u>
Other income	<u>64,962</u>
Contributions	
Employer, net of forfeiture	4,690,448
Participants	35,892,583
Rollovers	5,697,498
Total contributions	<u>46,280,529</u>
Total additions	<u>93,523,979</u>
Deductions	
Benefits paid to participants	27,667,668
Administrative expenses	626,350
Total deductions	<u>28,294,018</u>
Net increase	65,229,961
Net assets available for benefits	
Beginning of year	<u>282,360,998</u>
End of year	<u>\$ 347,590,959</u>

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

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. Description of Plan

The following description of the BAYADA Home Health Care 401(k) Plan (the “Plan”) sponsored by BAYADA Home Health Care, Inc. (the “Company” or the “Plan Administrator”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering all eligible employees of the Company and other adopting employers of the Plan. As of December 31, 2023, participating employers in the Plan include BAYADA Home Health Care, Inc. (Plan Sponsor), B.C.P., Inc., BAYADA Home Care (“BHC”), Tri-County Home & Hospice Care, LLC, BPS Philadelphia, BBKSHH, LLC, SCHHA, LLC, UB of West FL, LLC, BayBap, LLC, Health at Home Central, LLC, Oasis Home Health, LLC, JeffHome PA, LLC, JeffHome, NJ, LLC, Integrity Home Care, LLC, , Integrity Home Care of Kansas City, LLC, and Hearts for Home Care, Inc. The Plan excludes the participant contributions of Highly Compensated Employees (“HCE”) of BAYADA Home Health Care, Inc., BHC, JeffHome PA, LLC, and JeffHome NJ, LLC, and former HCEs, who are eligible to contribute their participant contributions to the BAYADA Home Health Care 403(b) Plan (“403(b) Plan”). HCE determination is completed by the Plan Sponsor at the end of the preceding Plan year. Employees are notified by no later than the first week of January of the Plan year as to their HCE status.

Covered employees (as defined in the Plan Document) of participating employers are immediately eligible to participate in the Plan upon hire.

The Company’s Investment Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance and is involved with other administrative matters and determining the Plan’s valuation policies utilizing information provided by the investment consultant, trustee, and insurance companies.

A Board resolution was passed to allow participants in the Plan of a newly created entity, Hearts for Home Care, Inc., effective January 1, 2023.

Participant Contributions

The Plan allows participants to make tax deferred or Roth after-tax contributions of up to 80% of eligible compensation, as defined in the Plan Document. Employee contributions are limited to the maximum amount allowable under the Internal Revenue Code (IRC) (\$22,500 in 2023, plus a \$7,500 catch-up if age 50 or over). Highly Compensated Employees are limited to a maximum deferral of 4% of plan-eligible compensation (plus a \$7,500 catch-up if age 50 or over). Participants may modify their deferral elections at any time. Qualified distributions from other qualified retirement plans or IRAs can also be contributed to the Plan by employees and retained as a rollover contribution.

Employer Contributions

The Company may make discretionary matching contributions equal to a percentage of the amount of the salary an employee elected to defer; the percentage will be determined each year by the Company. During 2023, the Company matched 35% of the first 4% of participant contributions. The Company does not match catch-up 401(k) contributions to the Plan. During 2023, the Plan participants were eligible for discretionary matching contributions upon attaining age 21 and completing 1 year and 1,000 hours of service. For an eligible terminated participant to receive a discretionary matching contribution for the year ended December 31, 2023, the participant must have completed over 501 hours of service during the Plan year or have been actively employed on

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

the last day of the Plan year, unless termination was due to death, disability, or attainment of normal retirement age. For the year ended December 31, 2023, the discretionary matching contribution, net of forfeiture was \$4,690,448 which the Company paid on March 27, 2024.

Vesting

Participants are immediately vested in their voluntary contributions and the earnings thereon. Participants are vested in discretionary matching contributions and earnings based on years of service. To earn a year of vesting service, employees must work over 1,000 hours in a calendar year. Partial vesting begins after two years of service, and participants are fully vested after six years of service as per the following vesting schedule:

Years of Service	Vested Percentage
Less than 2	0 %
2	20 %
3	40 %
4	60 %
5	80 %
6	100 %

Participant Accounts

Each participant's account is credited with the participant's contribution and the appropriate employer discretionary matching contribution, Plan earnings, and realized and unrealized gains and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Terminated participants forfeit nonvested Company contributions at the earlier of account distribution or completion of a consecutive 5-year break in service. Upon subsequent reemployment if before a 5-year break in service, these may be reinstated to the participants' accounts in accordance with conditions included in the Plan Document. Participants are not allowed to take loans from the Plan.

Forfeited Accounts

Forfeitures of terminated participants' nonvested amounts together with related Plan earnings may be used to pay any administrative expenses of the Plan, to reduce the employer discretionary matching contributions, to be reallocated to participants and to be reinstated to the participants upon subsequent reemployment in accordance with conditions in the Plan Document. During 2023, the forfeited vested accounts were used to reduce employer discretionary matching contributions in the amount of \$686,780. At December 31, 2023 and 2022 forfeited nonvested accounts totaled \$563,242 and \$361,504, respectively.

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

Payment of Benefits

On termination of service a participant may elect to receive either a single lump sum payment equal to the value of the participant's vested interest in his or her account, installment payments over a period of not more than assumed life expectancy, ad-hoc (partial distribution of vested plan account), or if eligible, direct rollover into an IRA or other eligible retirement plan (Required Minimum Distributions, hardship withdrawals and installment payments made over the participant's life, the life of the participant's beneficiary or for a specified period of 10 or more years are ineligible for rollover). If a participant's beneficiary receives distribution in a single-sum payment or in installments over a period of less than 10 years, the beneficiary may also elect a direct rollover, as described above. If the beneficiary is the participant's spouse or a former spouse, he or she may rollover the distribution to an IRA (including a Roth IRA) or to any other eligible plan. The nonspouse beneficiary may only rollover the distribution to an IRA (including a Roth IRA) that is treated as an inherited IRA for required distribution purposes.

The Plan allows for in-service distributions from all money sources upon attainment of age 59.5, and hardship withdrawals based on the safe harbor criteria detailed in the Plan Document. Additionally, the Plan allows the distribution of earnings on deferrals for hardship withdrawals. In addition, rollover contributions may be withdrawn at any time with no restrictions.

The beginning required minimum distribution age is age 73, corresponding with April 1 of the calendar year following the calendar year in which the participant attains age 73.

Investment Options

Participants direct the investment of their accounts into various investment options that are offered by the Plan. As of December 31, 2023, the Plan offers seventeen mutual funds, and a pooled separate account and investment contract as investment options for the participants.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments of the Plan are stated at fair value, except for the investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded as earned. The net appreciation (depreciation) in fair value of investments reported in the statement of changes in net assets available for benefits includes gains and losses on investments bought and sold, as well as held during the year. Realized gains or losses on sales of securities are determined using the average cost method.

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

Benefit Payments

Benefits are recorded when paid.

Administrative Expenses

The Plan allows for payment of some or all of the eligible operating expenses from the Plan assets. Eligible Plan operating expenses can be any nonsettlor fees, including but not limited to advisor fees, recordkeeping fees and Plan audit fees.

ERISA Fee Recapture Account

The Plan has an ERISA Fee Recapture Account where Empower Annuity Insurance Company deposits the excess revenue collected from the investment products used by the Plan, as well as fees charged to participant accounts. This account is intended for use to pay administrative expenses. At December 31, 2023 and 2022, the Account totaled \$335,219 and \$260,619, respectively.

Excess Contribution Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability on the Statement of Net Assets Available for Benefits. The Plan distributed the 2023 excess contributions to the applicable participants prior to March 15, 2024. The Plan distributed the 2022 excess contributions to the applicable participants prior to March 15, 2023.

3. Information Certified by the Trustee and Insurance Company

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. All Plan assets at December 31, 2023 and 2022 were held by Prudential Bank & Trust, F.S.B. and Empower Annuity Insurance Company (formerly known as Prudential Retirement Insurance and Annuity Company), the trustee and insurance company, respectively. Accordingly, investment amounts on the Statements of Net Assets Available for Benefits at December 31, 2023 and 2022, investment income (loss) (including net appreciation (depreciation) in fair value of investments, interest, and dividends) on the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2023, and information included in the accompanying supplemental schedule of Form 5500 – Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023, have been compiled from statements certified as complete and accurate by the trustee and insurance company of the Plan in accordance with 29 CFR 2520.103-8 of DOL Rules and regulations for reporting and disclosure under ERISA.

	2023	2022
Statement of net assets available for benefits		
Investments, at fair value	\$ 277,305,140	\$ 218,333,125
Investments, at contract value	65,610,286	59,579,754
Statement of changes in net assets available for benefits		
Net appreciation in fair value of investments	\$ 42,633,078	
Interest	1,114,046	
Dividends	3,431,364	

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 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.

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.
- 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.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Following is a description of the valuation methodologies used for investments measured at fair value at December 31, 2023 and 2022. There have been no changes in the methodology used at December 31, 2023 and 2022.

Registered Investment Companies

The fair value of registered investment companies is measured by the daily closing price as reported by the fund, which represents the net asset value of shares held by the Plan at year end. Mutual funds of the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled Separate Accounts

The fair value of pooled separate accounts is measured by the net unit value, which is based on the fair value of the underlying assets of the accounts. The investment in the pooled separate account offers daily liquidity with no redemption restrictions.

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023 and 2022:

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 252,752,077	\$ -	\$ -	\$ 252,752,077
Pooled separate account	-	24,553,063	-	24,553,063
Investments at fair value	<u>\$ 252,752,077</u>	<u>\$ 24,553,063</u>	<u>\$ -</u>	<u>277,305,140</u>
Total investments at fair value				<u>\$ 277,305,140</u>

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 198,805,369	\$ -	\$ -	\$ 198,805,369
Pooled separate account	-	19,527,756	-	19,527,756
Investments at fair value	<u>\$ 198,805,369</u>	<u>\$ 19,527,756</u>	<u>\$ -</u>	<u>218,333,125</u>
Total investments at fair value				<u>\$ 218,333,125</u>

5. Investment Contract With Insurance Company

The Plan has a fully benefit-responsive investment contract with Empower Annuity Insurance Company ("EAIC"). EAIC maintains the contributions in a general account. The account is credited with earnings and interest on the underlying investments and is charged for participant withdrawals and administrative expenses.

The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Contract value, as reported to the Plan by EAIC, represents contributions made under the contract, plus earnings at guaranteed crediting interest rates, less participant withdrawals, and fees. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5%. The crediting rate is reviewed semi-annually for resetting. The crediting rate is 1.5% and 1.65% as of December 31, 2023 and December 31, 2022, respectively. The contract may be terminated upon 90 days' advance notice.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: 1) amendments to Plan documents (including complete or partial Plan termination or merger with another Plan), 2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, 3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, 4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or 5) premature termination of the contract. No events are probable of occurring that might limit the ability of the

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include 1) an uncured violation of the Plan's investment guidelines, 2) a breach of material obligation under the contract, 3) a material misrepresentation, or 4) a material amendment to the agreement without the consent of the issuer.

6. Plan Termination

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

7. Risks and Uncertainties

The Plan invests in various investment funds. Investment funds are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as pandemic or international conflict. Due to the level of risk associated with certain investments, 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 Statements of Net Assets Available for Benefits.

8. Tax Status

As of October 1, 2020, the plan was amended to a Volume Submitter Profit Sharing Plan with CODA sponsored by Document Agility Inc. The Volume Submitter received an opinion letter from the Internal Revenue Service, dated March 31, 2014. Although the Plan had been amended since receiving the opinion letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and was operated in compliance with the applicable requirements of the IRC and, therefore, believe that 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 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 income tax examinations for years prior to 2020.

BAYADA Home Health Care 401(k) Plan
Notes to Financial Statements
December 31, 2023 and 2022

9. Related Parties and Party-in-Interest Transactions

The pooled separate account is managed by an affiliate of Prudential Bank & Trust, FSB, the trustee of the Plan. Any purchases and sales of these investments are performed in the open market at fair value. Dividend income received from the affiliated funds was \$3,431,364 during 2023. The Plan invests in an investment contract managed by Empower Annuity Insurance Company, the insurance company. Interest income received, by the plan, from the investment contract was \$1,114,046 in 2023. All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

10. Subsequent Events

The Plan's management has evaluated all activity of the Plan through September 18, 2024, the date the financial statements were available for issuance, and concluded that there are no other subsequent events that are required to be reflected in the Plan's financial statements and disclosures.

Supplemental Schedule Required by ERISA

BAYADA Home Health Care 401(k) Plan
Form 5500 – Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
As of December 31, 2023

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investments	Cost	Current Value
Invesco Small Cap Value Fund Class R6	Registered Investment Company	**	\$ 25,121,639
Harding Loevner International Equity Portfolio Institutional Class	Registered Investment Company	**	25,304,296
Carillon Eagle Mid Cap Growth Fund Class R6	Registered Investment Company	**	21,704,502
PIMCO Total Return II Fund Institutional Class	Registered Investment Company	**	25,913,781
American Funds EuroPacific Growth Fund Class R-6	Registered Investment Company	**	23,774,898
JPMorgan Large Cap Growth Fund Class A	Registered Investment Company	**	42,237,150
PIMCO International Bond Fund (U.S. Dollar-Hedged) Institutional Class	Registered Investment Company	**	1,332,210
Blackrock Eq Dividend K	Registered Investment Company	**	33,930,001
T. Rowe Price New Horizons Fund	Registered Investment Company	**	15,958,676
American Funds Inflation Linked Bond fund Class R-6	Registered Investment Company	**	93,696
Vanguard Selected Value Fund Investor Shares	Registered Investment Company	**	12,387,165
Vanguard Value Index Fund Admiral Shares	Registered Investment Company	**	3,253,865
Vanguard Growth Index Fund Admiral Shares	Registered Investment Company	**	8,308,850
First Eagle Global Fund Class I	Registered Investment Company	**	9,097,365
Vanguard Total Stock Market Index Fund Admiral Shares	Registered Investment Company	**	1,266,619
Vanguard Total Bond Market Index Fund Investor Shares	Registered Investment Company	**	2,974,531
Vanguard Total International Bond Index Fund Admiral Shares	Registered Investment Company	**	92,833
* Dryden S&P 500 Index Fund	Pooled Separate Account	**	24,553,063
* Guaranteed Income Fund	Evergreen Group Annuity	**	65,610,286
Total assets (Held at end of year)			<u>\$ 342,915,426</u>

* A party-in-interest as defined by ERISA.

** Cost information is not required for participant directed investments.

The information in this schedule has been certified as to its completeness and accuracy by Prudential Bank & Trust, F.S.B. and Empower Annuity Insurance Company, the trustee and insurance company, respectively.

BAYADA Home Health Care 401(k) Plan

Financial Statements

December 31, 2023 and 2022

Supplemental Schedule Required by ERISA

December 31, 2023

BAYADA Home Health Care 401(k) Plan

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* Other supplemental schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are omitted because they are not applicable.	



Report of Independent Auditors

To the Administrator of BAYADA Home Health Care 401(k) Plan

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

We have performed an audit of the accompanying financial statements of BAYADA Home Health Care 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, including the related notes (collectively referred to as the "financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 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 audit 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 qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report:

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.



Our audit 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

Form 5500 – Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2023 ("supplemental schedule"), 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 the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. 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 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 schedule, other than the information in the supplemental schedule 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 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).

PricewaterhouseCoopers LLP

Philadelphia, Pennsylvania
September 18, 2024

BAYADA Home Health Care 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	2023	2022
Assets		
Investments, at fair value	\$ 277,305,140	\$ 218,333,125
Investments, at contract value	<u>65,610,286</u>	<u>59,579,754</u>
Total investments	<u>342,915,426</u>	<u>277,912,879</u>
Receivables		
Employer contributions, net of forfeiture	<u>4,690,448</u>	<u>4,448,119</u>
Total receivables	<u>4,690,448</u>	<u>4,448,119</u>
Total assets	<u>347,605,874</u>	<u>282,360,998</u>
Liabilities		
Excess contributions payable	<u>14,915</u>	<u>-</u>
Total liabilities	<u>14,915</u>	<u>-</u>
Net assets available for benefits	<u>\$ 347,590,959</u>	<u>\$ 282,360,998</u>

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

BAYADA Home Health Care 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

	2023
Additions to net assets available for benefits	
Investment income	
Net appreciation in fair value of investments	\$ 42,633,078
Interest	1,114,046
Dividends	3,431,364
Net investment income	<u>47,178,488</u>
Other income	<u>64,962</u>
Contributions	
Employer, net of forfeiture	4,690,448
Participants	35,892,583
Rollovers	5,697,498
Total contributions	<u>46,280,529</u>
Total additions	<u>93,523,979</u>
Deductions	
Benefits paid to participants	27,667,668
Administrative expenses	626,350
Total deductions	<u>28,294,018</u>
Net increase	65,229,961
Net assets available for benefits	
Beginning of year	<u>282,360,998</u>
End of year	<u>\$ 347,590,959</u>

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

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. Description of Plan

The following description of the BAYADA Home Health Care 401(k) Plan (the “Plan”) sponsored by BAYADA Home Health Care, Inc. (the “Company” or the “Plan Administrator”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering all eligible employees of the Company and other adopting employers of the Plan. As of December 31, 2023, participating employers in the Plan include BAYADA Home Health Care, Inc. (Plan Sponsor), B.C.P., Inc., BAYADA Home Care (“BHC”), Tri-County Home & Hospice Care, LLC, BPS Philadelphia, BBKSHH, LLC, SCHHA, LLC, UB of West FL, LLC, BayBap, LLC, Health at Home Central, LLC, Oasis Home Health, LLC, JeffHome PA, LLC, JeffHome, NJ, LLC, Integrity Home Care, LLC, , Integrity Home Care of Kansas City, LLC, and Hearts for Home Care, Inc. The Plan excludes the participant contributions of Highly Compensated Employees (“HCE”) of BAYADA Home Health Care, Inc., BHC, JeffHome PA, LLC, and JeffHome NJ, LLC, and former HCEs, who are eligible to contribute their participant contributions to the BAYADA Home Health Care 403(b) Plan (“403(b) Plan”). HCE determination is completed by the Plan Sponsor at the end of the preceding Plan year. Employees are notified by no later than the first week of January of the Plan year as to their HCE status.

Covered employees (as defined in the Plan Document) of participating employers are immediately eligible to participate in the Plan upon hire.

The Company’s Investment Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance and is involved with other administrative matters and determining the Plan’s valuation policies utilizing information provided by the investment consultant, trustee, and insurance companies.

A Board resolution was passed to allow participants in the Plan of a newly created entity, Hearts for Home Care, Inc., effective January 1, 2023.

Participant Contributions

The Plan allows participants to make tax deferred or Roth after-tax contributions of up to 80% of eligible compensation, as defined in the Plan Document. Employee contributions are limited to the maximum amount allowable under the Internal Revenue Code (IRC) (\$22,500 in 2023, plus a \$7,500 catch-up if age 50 or over). Highly Compensated Employees are limited to a maximum deferral of 4% of plan-eligible compensation (plus a \$7,500 catch-up if age 50 or over). Participants may modify their deferral elections at any time. Qualified distributions from other qualified retirement plans or IRAs can also be contributed to the Plan by employees and retained as a rollover contribution.

Employer Contributions

The Company may make discretionary matching contributions equal to a percentage of the amount of the salary an employee elected to defer; the percentage will be determined each year by the Company. During 2023, the Company matched 35% of the first 4% of participant contributions. The Company does not match catch-up 401(k) contributions to the Plan. During 2023, the Plan participants were eligible for discretionary matching contributions upon attaining age 21 and completing 1 year and 1,000 hours of service. For an eligible terminated participant to receive a discretionary matching contribution for the year ended December 31, 2023, the participant must have completed over 501 hours of service during the Plan year or have been actively employed on

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

the last day of the Plan year, unless termination was due to death, disability, or attainment of normal retirement age. For the year ended December 31, 2023, the discretionary matching contribution, net of forfeiture was \$4,690,448 which the Company paid on March 27, 2024.

Vesting

Participants are immediately vested in their voluntary contributions and the earnings thereon. Participants are vested in discretionary matching contributions and earnings based on years of service. To earn a year of vesting service, employees must work over 1,000 hours in a calendar year. Partial vesting begins after two years of service, and participants are fully vested after six years of service as per the following vesting schedule:

Years of Service	Vested Percentage
Less than 2	0 %
2	20 %
3	40 %
4	60 %
5	80 %
6	100 %

Participant Accounts

Each participant's account is credited with the participant's contribution and the appropriate employer discretionary matching contribution, Plan earnings, and realized and unrealized gains and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Terminated participants forfeit nonvested Company contributions at the earlier of account distribution or completion of a consecutive 5-year break in service. Upon subsequent reemployment if before a 5-year break in service, these may be reinstated to the participants' accounts in accordance with conditions included in the Plan Document. Participants are not allowed to take loans from the Plan.

Forfeited Accounts

Forfeitures of terminated participants' nonvested amounts together with related Plan earnings may be used to pay any administrative expenses of the Plan, to reduce the employer discretionary matching contributions, to be reallocated to participants and to be reinstated to the participants upon subsequent reemployment in accordance with conditions in the Plan Document. During 2023, the forfeited vested accounts were used to reduce employer discretionary matching contributions in the amount of \$686,780. At December 31, 2023 and 2022 forfeited nonvested accounts totaled \$563,242 and \$361,504, respectively.

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

Payment of Benefits

On termination of service a participant may elect to receive either a single lump sum payment equal to the value of the participant's vested interest in his or her account, installment payments over a period of not more than assumed life expectancy, ad-hoc (partial distribution of vested plan account), or if eligible, direct rollover into an IRA or other eligible retirement plan (Required Minimum Distributions, hardship withdrawals and installment payments made over the participant's life, the life of the participant's beneficiary or for a specified period of 10 or more years are ineligible for rollover). If a participant's beneficiary receives distribution in a single-sum payment or in installments over a period of less than 10 years, the beneficiary may also elect a direct rollover, as described above. If the beneficiary is the participant's spouse or a former spouse, he or she may rollover the distribution to an IRA (including a Roth IRA) or to any other eligible plan. The nonspouse beneficiary may only rollover the distribution to an IRA (including a Roth IRA) that is treated as an inherited IRA for required distribution purposes.

The Plan allows for in-service distributions from all money sources upon attainment of age 59.5, and hardship withdrawals based on the safe harbor criteria detailed in the Plan Document. Additionally, the Plan allows the distribution of earnings on deferrals for hardship withdrawals. In addition, rollover contributions may be withdrawn at any time with no restrictions.

The beginning required minimum distribution age is age 73, corresponding with April 1 of the calendar year following the calendar year in which the participant attains age 73.

Investment Options

Participants direct the investment of their accounts into various investment options that are offered by the Plan. As of December 31, 2023, the Plan offers seventeen mutual funds, and a pooled separate account and investment contract as investment options for the participants.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments of the Plan are stated at fair value, except for the investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded as earned. The net appreciation (depreciation) in fair value of investments reported in the statement of changes in net assets available for benefits includes gains and losses on investments bought and sold, as well as held during the year. Realized gains or losses on sales of securities are determined using the average cost method.

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

Benefit Payments

Benefits are recorded when paid.

Administrative Expenses

The Plan allows for payment of some or all of the eligible operating expenses from the Plan assets. Eligible Plan operating expenses can be any nonsettlor fees, including but not limited to advisor fees, recordkeeping fees and Plan audit fees.

ERISA Fee Recapture Account

The Plan has an ERISA Fee Recapture Account where Empower Annuity Insurance Company deposits the excess revenue collected from the investment products used by the Plan, as well as fees charged to participant accounts. This account is intended for use to pay administrative expenses. At December 31, 2023 and 2022, the Account totaled \$335,219 and \$260,619, respectively.

Excess Contribution Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability on the Statement of Net Assets Available for Benefits. The Plan distributed the 2023 excess contributions to the applicable participants prior to March 15, 2024. The Plan distributed the 2022 excess contributions to the applicable participants prior to March 15, 2023.

3. Information Certified by the Trustee and Insurance Company

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. All Plan assets at December 31, 2023 and 2022 were held by Prudential Bank & Trust, F.S.B. and Empower Annuity Insurance Company (formerly known as Prudential Retirement Insurance and Annuity Company), the trustee and insurance company, respectively. Accordingly, investment amounts on the Statements of Net Assets Available for Benefits at December 31, 2023 and 2022, investment income (loss) (including net appreciation (depreciation) in fair value of investments, interest, and dividends) on the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2023, and information included in the accompanying supplemental schedule of Form 5500 – Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023, have been compiled from statements certified as complete and accurate by the trustee and insurance company of the Plan in accordance with 29 CFR 2520.103-8 of DOL Rules and regulations for reporting and disclosure under ERISA.

	2023	2022
Statement of net assets available for benefits		
Investments, at fair value	\$ 277,305,140	\$ 218,333,125
Investments, at contract value	65,610,286	59,579,754
Statement of changes in net assets available for benefits		
Net appreciation in fair value of investments	\$ 42,633,078	
Interest	1,114,046	
Dividends	3,431,364	

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 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.

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.
- 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.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Following is a description of the valuation methodologies used for investments measured at fair value at December 31, 2023 and 2022. There have been no changes in the methodology used at December 31, 2023 and 2022.

Registered Investment Companies

The fair value of registered investment companies is measured by the daily closing price as reported by the fund, which represents the net asset value of shares held by the Plan at year end. Mutual funds of the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled Separate Accounts

The fair value of pooled separate accounts is measured by the net unit value, which is based on the fair value of the underlying assets of the accounts. The investment in the pooled separate account offers daily liquidity with no redemption restrictions.

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023 and 2022:

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 252,752,077	\$ -	\$ -	\$ 252,752,077
Pooled separate account	-	24,553,063	-	24,553,063
Investments at fair value	<u>\$ 252,752,077</u>	<u>\$ 24,553,063</u>	<u>\$ -</u>	<u>277,305,140</u>
Total investments at fair value				<u>\$ 277,305,140</u>

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 198,805,369	\$ -	\$ -	\$ 198,805,369
Pooled separate account	-	19,527,756	-	19,527,756
Investments at fair value	<u>\$ 198,805,369</u>	<u>\$ 19,527,756</u>	<u>\$ -</u>	<u>218,333,125</u>
Total investments at fair value				<u>\$ 218,333,125</u>

5. Investment Contract With Insurance Company

The Plan has a fully benefit-responsive investment contract with Empower Annuity Insurance Company ("EAIC"). EAIC maintains the contributions in a general account. The account is credited with earnings and interest on the underlying investments and is charged for participant withdrawals and administrative expenses.

The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Contract value, as reported to the Plan by EAIC, represents contributions made under the contract, plus earnings at guaranteed crediting interest rates, less participant withdrawals, and fees. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5%. The crediting rate is reviewed semi-annually for resetting. The crediting rate is 1.5% and 1.65% as of December 31, 2023 and December 31, 2022, respectively. The contract may be terminated upon 90 days' advance notice.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: 1) amendments to Plan documents (including complete or partial Plan termination or merger with another Plan), 2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, 3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, 4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or 5) premature termination of the contract. No events are probable of occurring that might limit the ability of the

BAYADA Home Health Care 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include 1) an uncured violation of the Plan's investment guidelines, 2) a breach of material obligation under the contract, 3) a material misrepresentation, or 4) a material amendment to the agreement without the consent of the issuer.

6. Plan Termination

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

7. Risks and Uncertainties

The Plan invests in various investment funds. Investment funds are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as pandemic or international conflict. Due to the level of risk associated with certain investments, 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 Statements of Net Assets Available for Benefits.

8. Tax Status

As of October 1, 2020, the plan was amended to a Volume Submitter Profit Sharing Plan with CODA sponsored by Document Agility Inc. The Volume Submitter received an opinion letter from the Internal Revenue Service, dated March 31, 2014. Although the Plan had been amended since receiving the opinion letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and was operated in compliance with the applicable requirements of the IRC and, therefore, believe that 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 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 income tax examinations for years prior to 2020.

BAYADA Home Health Care 401(k) Plan
Notes to Financial Statements
December 31, 2023 and 2022

9. Related Parties and Party-in-Interest Transactions

The pooled separate account is managed by an affiliate of Prudential Bank & Trust, FSB, the trustee of the Plan. Any purchases and sales of these investments are performed in the open market at fair value. Dividend income received from the affiliated funds was \$3,431,364 during 2023. The Plan invests in an investment contract managed by Empower Annuity Insurance Company, the insurance company. Interest income received, by the plan, from the investment contract was \$1,114,046 in 2023. All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

10. Subsequent Events

The Plan's management has evaluated all activity of the Plan through September 18, 2024, the date the financial statements were available for issuance, and concluded that there are no other subsequent events that are required to be reflected in the Plan's financial statements and disclosures.

Supplemental Schedule Required by ERISA

BAYADA Home Health Care 401(k) Plan
Form 5500 – Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
As of December 31, 2023

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investments	Cost	Current Value
Invesco Small Cap Value Fund Class R6	Registered Investment Company	**	\$ 25,121,639
Harding Loevner International Equity Portfolio Institutional Class	Registered Investment Company	**	25,304,296
Carillon Eagle Mid Cap Growth Fund Class R6	Registered Investment Company	**	21,704,502
PIMCO Total Return II Fund Institutional Class	Registered Investment Company	**	25,913,781
American Funds EuroPacific Growth Fund Class R-6	Registered Investment Company	**	23,774,898
JPMorgan Large Cap Growth Fund Class A	Registered Investment Company	**	42,237,150
PIMCO International Bond Fund (U.S. Dollar-Hedged) Institutional Class	Registered Investment Company	**	1,332,210
Blackrock Eq Dividend K	Registered Investment Company	**	33,930,001
T. Rowe Price New Horizons Fund	Registered Investment Company	**	15,958,676
American Funds Inflation Linked Bond fund Class R-6	Registered Investment Company	**	93,696
Vanguard Selected Value Fund Investor Shares	Registered Investment Company	**	12,387,165
Vanguard Value Index Fund Admiral Shares	Registered Investment Company	**	3,253,865
Vanguard Growth Index Fund Admiral Shares	Registered Investment Company	**	8,308,850
First Eagle Global Fund Class I	Registered Investment Company	**	9,097,365
Vanguard Total Stock Market Index Fund Admiral Shares	Registered Investment Company	**	1,266,619
Vanguard Total Bond Market Index Fund Investor Shares	Registered Investment Company	**	2,974,531
Vanguard Total International Bond Index Fund Admiral Shares	Registered Investment Company	**	92,833
* Dryden S&P 500 Index Fund	Pooled Separate Account	**	24,553,063
* Guaranteed Income Fund	Evergreen Group Annuity	**	65,610,286
Total assets (Held at end of year)			<u>\$ 342,915,426</u>

* A party-in-interest as defined by ERISA.

** Cost information is not required for participant directed investments.

The information in this schedule has been certified as to its completeness and accuracy by Prudential Bank & Trust, F.S.B. and Empower Annuity Insurance Company, the trustee and insurance company, respectively.

BAYADA Home Health Care 401(k) Plan
Form 5500 – Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
As of December 31, 2023

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Total assets (Held at end of year)			<u>\$ 342,915,426</u>

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