

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 EAH, INC. RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 07/01/1999
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) EAH, INC. 22 PELICAN WAY SAN RAFAEL, CA 94901	2b Employer Identification Number (EIN) 94-1699153 2c Plan Sponsor's telephone number 415-295-8847 2d Business code (see instructions) 531390

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.	10/15/2024	LAURA HALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 998
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 639 6a(2) 649 6b 0 6c 346 6d 995 6e 0 6f 995 6g(1) 955 6g(2) 962 6h 123
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:

2G 2E 2M 2F 2L

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

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

a Pension Schedules

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

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information) – Number Attached 0
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan EAH, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAH, INC.	D Employer Identification Number (EIN) 94-1699153	

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	
LINCOLN FINANCIAL ADVISORS COR	1301 S CLINTON ST SUITE 150 FORT WAYNE, IN 46802

(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)

BRINKER CAPITAL INVESTMENTS

17605 WRIGHT ST
OMAHA, NE 68130

13-4109249

(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?
99	MANAGER	75465	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64 99 49 60 63	PROVIDER	58443	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

PENSIONMARK FINANCIAL GROUP LLC

24 E COTA ST STE 200
SANTA BARBARA, CA 93101

61-1758632

(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	ADVISOR	47089	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

PEERY & ASSOCAITES, INC.

94-3274051

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64 49 99	THIRD PARTY ADMIN	38932	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JOHANSON AND YAU

42 W CAMPBELL AVE
CAMPBELL, CA 95008

(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	INDEPENDANT AUDITOR	22150	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ACTIVE CORE

5440 W 110TH STREET
SHAWNEE MISSION, KS 66211

26-2409128

(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?
99	ADVISOR	16589	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:

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 EAH, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAH, INC.	D Employer Identification Number (EIN) 94-1699153	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	114
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	11792
(2) Participant contributions	1b(2)	0	336
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1917473	2025625
(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)	600479	798966
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	27550568	33768062
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	30068520	36604895
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	30068520	36604895

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)	2085500	
(B) Participants	2a(1)(B)	3242883	
(C) Others (including rollovers)	2a(1)(C)	67771	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5396154
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)	39230	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		39230
(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)	940543	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		940543
(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)		
(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)		3360016
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		9735943

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2904787	
(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)		2904787
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		13738
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	258668	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	22375	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		281043
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3199568

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6536375
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **JOHANSON & YAU ACCOUNTANCY CORP**

(2) EIN: **94-2702860**

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.)	☒	☐	8708
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?	☒	☐	2000000
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.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan EAH, INC. RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 EAH, INC.		D Employer Identification Number (EIN) 94-1699153
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 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): 31-4156830 35-0472300		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 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) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to: a The corresponding number for the plan year immediately preceding the current plan year b The corresponding number for the second preceding plan year	15a 15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year: a Enter the number of employers who withdrew during the preceding plan year b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16a 16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation. _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☒ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>03 / 31 / 2017</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>J500412A</u> .	

EAH, INC. RETIREMENT PLAN

FINANCIAL STATEMENTS

WITH SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2023 AND 2022

AND

INDEPENDENT AUDITORS' REPORT



EAH, INC. RETIREMENT PLAN

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INDEPENDENT AUDITORS' REPORT

To the Participants and
Plan Administrator of the
EAH, Inc. Retirement Plan
San Rafael, California

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

We were engaged to perform audits of the accompanying financial statements of EAH, Inc. Retirement 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 then ended December 31, 2023, and the related notes to the financial statements.

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

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

Disclaimer of Opinion

We do not express an opinion on the accompanying financial statements of EAH, Inc. Retirement Plan. Because of the significant of the matters described in the Basis for Disclaimer Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.



Basis for Disclaimer Opinion

EAH, Inc. Retirement Plan has not maintained sufficient accounting records and supporting documents relating to certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

Further, as described in Note 8 to the financial statements, the EAH, Inc. Retirement Plan has excluded from investments in the accompanying statements of net assets available for benefits certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009, as permitted by the Department of Labor's Field Assistance Bulletin No. 2009-02, Annual Reporting Requirements for 403(b) Plans. The investment income and distributions related to such accounts have also been excluded in the accompanying statement of changes in net assets available for benefits. The amount of these excluded annuity contracts and custodial accounts and the related income and distributions are not reasonably determinable. Accounting principles generally accepted in the United States of America require that these accounts and the related income and distributions be included in the accompanying financial statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of EAH, Inc. Retirement Plan's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matters described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of EAH, Inc. Retirement Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets Held for Investment at Year End and Schedule of Delinquent Participation Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, it is inappropriate to and we do not express an opinion on these supplemental schedules.

Johanson & Yau Accountancy Corporation

Campbell, California
October 15, 2024

EAH, INC. RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Assets		
Non-interest-bearing cash	\$ 114	\$ -
Investments, at fair value		
Interest-bearing cash	2,025,625	1,917,473
Mutual funds	<u>33,768,062</u>	<u>27,550,568</u>
Net investments	35,793,801	29,468,041
Receivables		
Employer contributions	11,792	-
Participants' contributions	336	-
Notes receivable from participants	<u>798,966</u>	<u>600,479</u>
Net assets available for plan benefits	<u><u>\$ 36,604,895</u></u>	<u><u>\$ 30,068,520</u></u>

See accompanying notes to financial statements.

EAH, INC. RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
YEAR ENDED DECEMBER 31, 2023

Additions to net assets attributed to:

Investment income	
Interest and dividends	\$ 940,543
Interest from notes receivable from participants	39,230
Net change in fair value of investments	3,360,016
	4,339,789

Contributions

Employer	2,085,500
Participants	3,242,883
Rollovers	67,771
	5,396,154

Total additions	9,735,943
-----------------	-----------------------

Deductions from net assets attributed to:

Benefits paid to participants	2,918,525
Administrative fees	258,668
Other expense	22,375

Total deductions	3,199,568
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Change in net assets	6,536,375
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Net assets available for plan benefits

Beginning of year	30,068,520
End of year	\$ 36,604,895

See accompanying notes to financial statements.

EAH, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 1 - DESCRIPTION OF PLAN

The following description of the EAH, Inc. Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan was established on July 1, 1999 as a defined contribution plan established to provide eligible employees of EAH, Inc. (the Plan Sponsor) with retirement, death and disability benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 403(b) of the Internal Revenue Code (IRC).

Participant Eligibility, Contributions and Vesting - All employees are eligible to participate in the Plan and make elective deferrals on the first day of the calendar month following a 30-day wait, except for employees who are non-resident aliens who did not receive any compensation from the Organization which constitutes United States source income. The Plan allows participants to designate contributions as Roth contributions. Unless they affirmatively elect otherwise, automatic enrollment provisions apply to all newly eligible employees and are subject to an initial pre-tax deferral contribution of 5%. Contributions to the Plan are limited to the maximum amount allowable under the provisions of the IRC.

The Plan Sponsor is allowed to make discretionary matching and non-elective contributions as defined in the Plan and as approved by the Board of Directors. Participants eligible to receive employer contributions must be at least 18 years old except the following classes: (a) employees covered by a collective bargaining agreement, (b) non-resident aliens who did not receive any compensation from the Organization which constitutes United States source income and (c) leased employees. For the year ended December 31, 2023, the Plan Sponsor made matching contributions in the amount of \$2,085,500. The Plan Sponsor did not contribute any employer non-elective contributions.

Participation in the Plan is voluntary. Participants are fully vested in the entire amount of their contributions and any rollover amounts from other qualified plans, together with actual earnings thereon, at all times. The employer contributions vest according to the employee's years of service as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	50%
3 or more	100%

EAH, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Participant Eligibility, Contributions and Vesting (Continued) - In addition, the Organization's contributions are fully vested when a participant becomes totally disabled or dies. As of December 31, 2023 and 2022, the Plan had \$395,750 and \$227,656 of available forfeited non-vested accounts, respectively. These accounts will be used to reduce future employer contributions or pay plan administrative expenses. For the year ended December 31, 2023, no forfeitures were used to reduce employer contributions or pay for plan expenses.

Investment Options - Participants exercise control over the types of investments made on their behalf, provided that such accounts are invested in investment funds designated by the Plan. Participants may invest in any one or more investment funds and change their investment options at any time.

Payment of Benefits - Upon retirement (age 65), termination, disability or death, a participant or their beneficiary in the event of death, may elect to receive a lump-sum amount equal to the value of the participant's vested interest in their account. Additionally, participants may take in-service distributions upon reaching age 59½ or due to hardship. Upon termination, automatic distributions are required for balances of less than \$5,000. Automatic distributions above \$1,000 made without the participant's consent are rolled into an individual retirement account designated by the Plan Administrator. Automatic lump-sum distributions are made for terminated employees without the participant's consent with vested balances of \$1,000 or less. Generally, certain minimum distributions are required for participants who have separated from service and have reached age 73.

In late 2023, seven distributions totaling \$285,484 were requested, which were processed and paid subsequent to yearend in January and February of 2024.

Notes Receivable from Participants - Subject to Internal Revenue Service (IRS) regulations and limitations, participants may borrow up to the lesser of \$50,000 or 50% of their vested account balance with a minimum loan amount of \$1,000. Such loans bear interest at the prime rate plus one percent and are generally repayable in terms of up to 5 years, except for home mortgage loans which are up to 30 years. All loans are secured by the participants' account balances.

Participant Accounts - Each participant's account is credited with the employee's payroll contributions, the employer's contributions, and Plan earnings and losses. Allocations to participants' accounts are based on participant compensation or account balances in accordance with the provisions of the Plan.

Administration - The Plan Sponsor is the plan administrator and has engaged the services of Peery & Associates, Inc, as a Third Party Administrator to handle daily administration of the Plan. The Plan's assets are managed by Nationwide Trust Company, FSB (Nationwide), the custodian of the Plan. The custodian, appointed by the Plan Sponsor, executes investment transactions and holds Plan investment assets. The plan administrator reviews the performance of the various available investments and makes decisions on the addition or deletion of an investment fund.

EAH, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements have been prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America (US GAAP). Contributions from participants are recorded when withheld. Benefit payments and expenses are recorded when paid. Also see Note 8.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties - The Plan provides for various investment securities. These securities are exposed to various risks such as interest rate, market fluctuations and credit risks. Further, due to the level of risk associated with these securities and the level of uncertainty related to changes in the values of investment securities, it is possible that changes in the various risk factors in the near term would materially affect the participants' account balances and the amounts reported in the accompanying financial statements.

Valuation of Investments - Investments in mutual funds and interest-bearing cash are stated at fair value determined by quoted market prices. Participant loans are valued at cost, which approximates fair value. Purchases and sales of investments are recorded on a trade-date basis. Net change in fair value of investments consists of the change in unrealized appreciation or depreciation during the year and the realized gain or loss of sold investments during the year. Acquisition costs are included in the cost of investments and sales are recorded net of selling expenses.

Administrative Expenses - Expenses of maintaining the Plan and fees related to the administration of notes receivable from participants are paid directly by the Plan Sponsor and are excluded from these financial statements. Investment related expenses are included in net change in fair value of investments.

Subsequent Events - Subsequent events were evaluated through October 15, 2024, the date the financial statements were available to be issued. Subsequent to yearend, the Plan changed its custodian from Nationwide to Empower Trust Company, LLC (Empower) on July 24, 2024. Total Plan assets transferred from Nationwide to Empower on this date was \$38,831,817.

EAH, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 3 - CERTIFIED INFORMATION

In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, information certified by Nationwide regarding the current value of assets held as of December 31, 2023 and 2022, and transactions entered into during 2023 were used in the preparation of the accompanying financial statements and supplemental schedules. The following table summarizes the assets certified by Nationwide.

	<u>2023</u>	<u>2022</u>
Non-interest-bearing cash	\$ 114	\$ -
Interest-bearing cash	2,025,625	1,917,473
Mutual funds	33,768,062	27,550,568
Notes receivable from participants	<u>798,966</u>	<u>600,479</u>
	<u>\$ 36,592,767</u>	<u>\$ 30,068,520</u>

In addition, Nationwide certified the following amounts for the year ended December 31, 2023:

Interest and dividends	940,543
Interest from notes receivable from participants	39,230
Net change in fair value of investments	<u>3,360,016</u>
	<u>\$ 4,339,789</u>

NOTE 4 - FAIR VALUE MEASUREMENTS

Generally accepted accounting principles establish a hierarchy to prioritize the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (Level 3). Observable inputs are those that market participants would use in pricing the assets based on market data obtained from sources independent of the Plan. Unobservable inputs reflect the Plan's assumption about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Values are unadjusted quoted prices for identical assets or liabilities in active markets accessible at the measurement date.

EAH, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

Level 2 – Inputs included in quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

Level 3 – Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the Plan's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

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

Following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2023 and 2022.

Interest-bearing cash: Valued at the closing price at year end.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

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

In accordance with generally accepted accounting principles, the following table represents the Plan's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of December 31, 2023.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Amount</u>
Interest-bearing cash	\$ 2,025,625	\$ -	\$ -	\$ 2,025,625
Mutual funds	<u>33,768,062</u>	<u>-</u>	<u>-</u>	<u>33,768,062</u>
Total investments at fair value	<u>\$ 35,793,687</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,793,687</u>

EAH, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

In accordance with generally accepted accounting principles, the following table represents the Plan's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of December 31, 2022.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Amount</u>
Interest-bearing cash	\$ 1,917,473	\$ -	\$ -	\$ 1,917,473
Mutual funds	<u>27,550,568</u>	<u>-</u>	<u>-</u>	<u>27,550,568</u>
 Total investments at fair value	 <u>\$ 29,468,041</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 29,468,041</u>

NOTE 5 - PLAN TERMINATION AND MODIFICATION

The Plan Sponsor intends to continue the Plan indefinitely for the benefit of its employees; however, it reserves the right to terminate and/or modify the Plan at any time by resolution of its Board of Directors and subject to the provision of ERISA. In the event the Plan is terminated in the future, participants would become fully vested in their accounts.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Nationwide, the custodian of the Plan. Any purchases and sales of these funds are performed in the open market at fair value or contract value. Such 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. The Plan has Peery & Associates, Inc (Peery) as their third party administrator, Brinker Capital Investments (Brinker) as an advisor, Pensionmark Financial Group LLC (Pensionmark) as an advisor, Active Core (Active) as an advisor, and Johanson & Yau Accountancy Corporation (J&Y) a plan auditor. For the year ended December 31, 2023 the Plan paid Nationwide \$58,443, Peery \$38,932, Brinker \$75,465, Pensionmark \$47,089, Active \$16,589 for administrative expenses and J&Y \$22,150 for audit fee.

NOTE 7 - TAX STATUS

The plan adopted a prototype 403(b) plan with cash or deferral arrangement. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. The Plan's tax filings are subject to audit by various taxing authorities.

EAH, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 8 - EXCLUDED INVESTMENTS AND ACTIVITIES

US GAAP requires inclusion in the Plan's financial statements all assets and liabilities of and activity related to the Plan. However, the Plan's financial statements do not present information regarding certain investments in annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. The Plan Sponsor and Administrator have elected to exclude those contracts and accounts and related activity from the Plan's financial statements for purposes of the annual reporting requirements of ERISA, as permitted by the Department of Labor's Field Assistance Bulletin No. 2009-02, Annual Reporting Requirements for 403(b) Plans. The effects of this departure from GAAP on the Plan's financial statements are not reasonably determinable.

NOTE 9 - PROHIBITED TRANSACTIONS

During the year ended December 31, 2023, the Company inadvertently failed to deposit \$373 of participant contributions in the required timeframe stated by the DOL. The Company will remit lost earnings for the late contributions and filed Form 5330 to pay applicable excise taxes in 2024. The lost earnings will be made from the Organization's assets and not from Plan assets.

In 2022, the Organization inadvertently failed to deposit \$8,335 of participant contributions and loan payments in the required timeframe stated by the DOL. The Organization corrected these contributions outside of Voluntary Fiduciary Correction Program (VFCP) in 2023.

SUPPLEMENTARY INFORMATION

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

(a) <u>(b) Identity of Issue, Borrower,</u> <u>Lessor or Similar Party</u>	(c) <u>Description of</u> <u>Investment</u>	(d) <u>Cost</u> <u>Assets</u>	(e) <u>Current</u> <u>Value</u>
Fed Hrms Gov Oblgtns Prmr	Money market fund	n/a	\$ 2,025,625
BlackRock Intl Divd Inst	Mutual fund	n/a	1,528
Fid Adv China Reg Inst	Mutual fund	n/a	6,780
Fid Adv Free 2020 Inst	Mutual fund	n/a	12,817
Fid Adv Free 2050 Inst	Mutual fund	n/a	5,696
Goldman Sachs Small Cap Value Inst	Mutual fund	n/a	2,524
Invsco Eq Inc R5	Mutual fund	n/a	6
Neuberger Berman Sustainable Eq Inst	Mutual fund	n/a	45,989
Nuveen Mid Cap Val I	Mutual fund	n/a	284
Ptnm Gr Oppr Y	Mutual fund	n/a	999,147
Ptnm Ultra Shrt Dur Inc Y	Mutual fund	n/a	38,780
Franklin Templeton Forgn Adv	Mutual fund	n/a	4
VanEck Emrg Mkt Inst	Mutual fund	n/a	5,933
ClearBridge Large Cap Growth Fund Class	Mutual fund	n/a	6,041
T. Rowe Price Blue Chip Gr	Mutual fund	n/a	4,099
T. Rowe Price Japan Fund	Mutual fund	n/a	2,817
Victory Sycamore Estblshd Val I	Mutual fund	n/a	581,531
BlackRock High Yield Bond Port K	Mutual fund	n/a	34,740
PIMCO International Bond Fun	Mutual fund	n/a	22,558
DFA Glbl Real Est Sec Inst	Mutual fund	n/a	10
FPA Cresent Fund	Mutual fund	n/a	18,256
NW Geneva Small Cap Gr Inst	Mutual fund	n/a	330,084
PIMCO Inc Inst	Mutual fund	n/a	22,159
* Nationwide WCM Focs Small Cap R6	Mutual fund	n/a	2,982
BlackRock Strategic Inc Oppr I	Mutual fund	n/a	27,416
BNY Mellon Glbl Rtn I	Mutual fund	n/a	9
Col Emrg Mkt Bd Inst 2	Mutual fund	n/a	6,141
Vanguard 500 Index Fd AS	Mutual fund	n/a	397,608
Vanguard Bal Indx Adml	Mutual fund	n/a	3,659,846
Vanguard Emrg Mkt Stk Index Adml	Mutual fund	n/a	786,853
Vanguard Extnd Mkt Index Adml	Mutual fund	n/a	2,958

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023
(Continued)

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

<u>(a) (b) Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>(c) Description of Investment</u>	<u>(d) Cost Assets</u>	<u>(e) Current Value</u>
Vanguard Gr Indx Adml	Mutual fund	n/a	123,844
Vanguard Mid-Cap Index Fd AS	Mutual fund	n/a	8,730
Vanguard Pacific Stk Index Adml	Mutual fund	n/a	40,755
Vanguard Real Est Index Adml	Mutual fund	n/a	32,110
Vanguard St Bd Index Adml	Mutual fund	n/a	13,242
Vanguard Ttl Bnd Mkt Indx Adml	Mutual fund	n/a	252,767
Vanguard Ttl Intl Stk Indx Adml	Mutual fund	n/a	2,335,451
Vanguard Val Indx Adml	Mutual fund	n/a	1,360,838
Vanguard Ttl St Mkt Indx Fd AS	Mutual fund	n/a	2,320,052
Vanguard Explr Adml	Mutual fund	n/a	8,228
Vanguard GNMA Adml	Mutual fund	n/a	27,185
Vanguard Divd App Indx Adml	Mutual fund	n/a	40,227
Vanguard Eq Inc Adml	Mutual fund	n/a	3,523
Vanguard Infl Prtct Sec Adml	Mutual fund	n/a	185,394
Vanguard Intl Gr Adml	Mutual fund	n/a	261,663
Vanguard St Fed Adml	Mutual fund	n/a	2,050
Vanguard St Invmt Grd Adml	Mutual fund	n/a	22,436
Calvert Intl Eq I	Mutual fund	n/a	705
Vanguard Wlsly Inc Adml	Mutual fund	n/a	240,970
Dblne Cor Fxd Inc I	Mutual fund	n/a	2,405,813
Vanguard Mkt Nutrl Inv	Mutual fund	n/a	32,254
Vanguard Ttl Intl Bd Idx Adml	Mutual fund	n/a	1,665
DFA U.S. Sm Cap Inst	Mutual fund	n/a	681,479
DodgeCox Intl Stk I	Mutual fund	n/a	616
BlackRock 80/20 Target Alloc Inst	Mutual fund	n/a	1,395
Cohen & Steers Real Est Sec Inst	Mutual fund	n/a	233,268
Baird Cor Pls Bd Inst	Mutual fund	n/a	218,047
Vanguard Intmd Term Bond Indx Adml	Mutual fund	n/a	243,358
Artisan Intl Val Inst	Mutual fund	n/a	395,711
Fid NSDQ Cmpst Indx	Mutual fund	n/a	36,094
Janus Henderson U.S. Mgd Volatility	Mutual fund	n/a	42,282

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023
(Continued)

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

<u>(a) (b) Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>(c) Description of Investment</u>	<u>(d) Cost Assets</u>	<u>(e) Current Value</u>
American Century Value R6	Mutual fund	n/a	3
DWS Cap Gr S	Mutual fund	n/a	311
DWS High Income Fund Class S	Mutual fund	n/a	23,789
JPM Eq Inc R5	Mutual fund	n/a	472,291
BlackRock High Yield Bd Inst	Mutual fund	n/a	569
Vanguard Info Tech Indx Adml	Mutual fund	n/a	79,459
MFS Lftm 2025 R6	Mutual fund	n/a	1,307,691
MFS Lftm 2030 R6	Mutual fund	n/a	1,009,749
MFS Lftm 2035 R6	Mutual fund	n/a	1,522,130
MFS Lftm 2040 R6	Mutual fund	n/a	1,249,607
MFS Lftm 2045 R6	Mutual fund	n/a	1,497,310
MFS Lftm 2050 R6	Mutual fund	n/a	1,275,325
MFS Lftm 2055 R6	Mutual fund	n/a	565,194
MFS Lftm 2060 R6	Mutual fund	n/a	337,943
MFS Lftm Inc R6	Mutual fund	n/a	1,138,261
Fid 500 Index	Mutual fund	n/a	636,049
Fid Infl Prtct Bd Indx	Mutual fund	n/a	15,658
Fid US Bd Indx	Mutual fund	n/a	17,667
Fed Hrms Short-Intermediate	Mutual fund	n/a	74,259
Fed Hrms Inst High Yield Bond Inst	Mutual fund	n/a	65,179
Vanguard Commodity Strat Adml	Mutual fund	n/a	341,447
Invesco Qulty Inc	Mutual fund	n/a	3
BrwnAdv Sustnbl Gr Inst	Mutual fund	n/a	31,914
HoodRiver Small Cap Gr Inst	Mutual fund	n/a	576
Harbor Intl Inst	Mutual fund	n/a	1,521
Met West Ultra Shrt Bd I	Mutual fund	n/a	1,026,210
Neuberger Berman Genesis Inst	Mutual fund	n/a	2,845
* Nationwide Mid Cap Mkt Index R6	Mutual fund	n/a	2,900
Invesco Global Oppr Fund Class Y	Mutual fund	n/a	157,330
Invesco Intl Bd Fund Class Y	Mutual fund	n/a	3
Okmrk Intl Inv	Mutual fund	n/a	9,251

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023
(Continued)

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost Assets	(e) Current Value
Impax Sustnbl Alloc Inst	Mutual fund	n/a	1,997
PIMCO Commodity Real Rtn Strategy	Mutual fund	n/a	7,995
PIMCO Real Rtn Inst	Mutual fund	n/a	7,403
American Funds Bd F Am R6	Mutual fund	n/a	525
American Funds EuroPacific Gr R6	Mutual fund	n/a	2,865
American Funds Gr Fd Am R6	Mutual fund	n/a	4,728
American Funds Am Hi Inc Tr R6	Mutual fund	n/a	35,181
American Funds Am Mutual Fund R6	Mutual fund	n/a	2,817
American Funds New Wld R6	Mutual fund	n/a	35,582
American Funds Wld Gr inc R6	Mutual fund	n/a	3,003
AQR Equity Market Fd Class 6	Mutual fund	n/a	370,722
BlackRock Hlth Scnc Oppr Inst	Mutual fund	n/a	38,479
BlackRock Is S P 500 Index K	Mutual fund	n/a	21,685
Gughm Multhdgstrat Inst	Mutual fund	n/a	541
Principal Mid Cap Fd Class R6	Mutual fund	n/a	23,287
Medalist Partners Short Dur - Inst Class	Mutual fund	n/a	77,742
T. Rowe Price Scnc Tech	Mutual fund	n/a	14,023
Virtus Ultra Short Bd I	Mutual fund	n/a	38,777
Vanguard Divd Gr Inv	Mutual fund	n/a	1,056,442
Vanguard Intl Val Inv	Mutual fund	n/a	544,728
Vanguard Sel Val Inv	Mutual fund	n/a	3,113
Vanguard Trgt Rtrmt 2030 Inv	Mutual fund	n/a	16,235
* Notes receivable from participants	90 loans - 4.25% to 10.5%	n/a	798,966
			\$ 36,592,653

* Party-in-interest

n/a The cost of participant-directed investments is not required to be disclosed

EAH, INC. RETIREMENT PLAN
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2023

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4a – Schedule of Delinquent Participant Contributions

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
x	\$ 373	\$ 8,335	\$ -	\$ -

EAH, INC. RETIREMENT PLAN
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2023

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4a – Schedule of Delinquent Participant Contributions

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
x	\$ 373	\$ 8,335	\$ -	\$ -

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

(a) <u>(b) Identity of Issue, Borrower,</u> <u>Lessor or Similar Party</u>	(c) <u>Description of</u> <u>Investment</u>	(d) <u>Cost</u> <u>Assets</u>	(e) <u>Current</u> <u>Value</u>
Fed Hrms Gov Oblgtns Prmr	Money market fund	n/a	\$ 2,025,625
BlackRock Intl Divd Inst	Mutual fund	n/a	1,528
Fid Adv China Reg Inst	Mutual fund	n/a	6,780
Fid Adv Free 2020 Inst	Mutual fund	n/a	12,817
Fid Adv Free 2050 Inst	Mutual fund	n/a	5,696
Goldman Sachs Small Cap Value Inst	Mutual fund	n/a	2,524
Invsco Eq Inc R5	Mutual fund	n/a	6
Neuberger Berman Sustainable Eq Inst	Mutual fund	n/a	45,989
Nuveen Mid Cap Val I	Mutual fund	n/a	284
Ptnm Gr Oppr Y	Mutual fund	n/a	999,147
Ptnm Ultra Shrt Dur Inc Y	Mutual fund	n/a	38,780
Franklin Templeton Forgn Adv	Mutual fund	n/a	4
VanEck Emrg Mkt Inst	Mutual fund	n/a	5,933
ClearBridge Large Cap Growth Fund Class	Mutual fund	n/a	6,041
T. Rowe Price Blue Chip Gr	Mutual fund	n/a	4,099
T. Rowe Price Japan Fund	Mutual fund	n/a	2,817
Victory Sycamore Estblshd Val I	Mutual fund	n/a	581,531
BlackRock High Yield Bond Port K	Mutual fund	n/a	34,740
PIMCO International Bond Fun	Mutual fund	n/a	22,558
DFA Glbl Real Est Sec Inst	Mutual fund	n/a	10
FPA Cresent Fund	Mutual fund	n/a	18,256
NW Geneva Small Cap Gr Inst	Mutual fund	n/a	330,084
PIMCO Inc Inst	Mutual fund	n/a	22,159
* Nationwide WCM Focs Small Cap R6	Mutual fund	n/a	2,982
BlackRock Strategic Inc Oppr I	Mutual fund	n/a	27,416
BNY Mellon Glbl Rtn I	Mutual fund	n/a	9
Col Emrg Mkt Bd Inst 2	Mutual fund	n/a	6,141
Vanguard 500 Index Fd AS	Mutual fund	n/a	397,608
Vanguard Bal Indx Adml	Mutual fund	n/a	3,659,846
Vanguard Emrg Mkt Stk Index Adml	Mutual fund	n/a	786,853
Vanguard Extnd Mkt Index Adml	Mutual fund	n/a	2,958

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023
(Continued)

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

<u>(a) (b) Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>(c) Description of Investment</u>	<u>(d) Cost Assets</u>	<u>(e) Current Value</u>
Vanguard Gr Indx Adml	Mutual fund	n/a	123,844
Vanguard Mid-Cap Index Fd AS	Mutual fund	n/a	8,730
Vanguard Pacific Stk Index Adml	Mutual fund	n/a	40,755
Vanguard Real Est Index Adml	Mutual fund	n/a	32,110
Vanguard St Bd Index Adml	Mutual fund	n/a	13,242
Vanguard Ttl Bnd Mkt Indx Adml	Mutual fund	n/a	252,767
Vanguard Ttl Intl Stk Indx Adml	Mutual fund	n/a	2,335,451
Vanguard Val Indx Adml	Mutual fund	n/a	1,360,838
Vanguard Ttl St Mkt Indx Fd AS	Mutual fund	n/a	2,320,052
Vanguard Explr Adml	Mutual fund	n/a	8,228
Vanguard GNMA Adml	Mutual fund	n/a	27,185
Vanguard Divd App Indx Adml	Mutual fund	n/a	40,227
Vanguard Eq Inc Adml	Mutual fund	n/a	3,523
Vanguard Infl Prtct Sec Adml	Mutual fund	n/a	185,394
Vanguard Intl Gr Adml	Mutual fund	n/a	261,663
Vanguard St Fed Adml	Mutual fund	n/a	2,050
Vanguard St Invmt Grd Adml	Mutual fund	n/a	22,436
Calvert Intl Eq I	Mutual fund	n/a	705
Vanguard Wlsly Inc Adml	Mutual fund	n/a	240,970
Dblne Cor Fxd Inc I	Mutual fund	n/a	2,405,813
Vanguard Mkt Nutrl Inv	Mutual fund	n/a	32,254
Vanguard Ttl Intl Bd Idx Adml	Mutual fund	n/a	1,665
DFA U.S. Sm Cap Inst	Mutual fund	n/a	681,479
DodgeCox Intl Stk I	Mutual fund	n/a	616
BlackRock 80/20 Target Alloc Inst	Mutual fund	n/a	1,395
Cohen & Steers Real Est Sec Inst	Mutual fund	n/a	233,268
Baird Cor Pls Bd Inst	Mutual fund	n/a	218,047
Vanguard Intmd Term Bond Indx Adml	Mutual fund	n/a	243,358
Artisan Intl Val Inst	Mutual fund	n/a	395,711
Fid NSDQ Cmpst Indx	Mutual fund	n/a	36,094
Janus Henderson U.S. Mgd Volatility	Mutual fund	n/a	42,282

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023
(Continued)

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost Assets	(e) Current Value
American Century Value R6	Mutual fund	n/a	3
DWS Cap Gr S	Mutual fund	n/a	311
DWS High Income Fund Class S	Mutual fund	n/a	23,789
JPM Eq Inc R5	Mutual fund	n/a	472,291
BlackRock High Yield Bd Inst	Mutual fund	n/a	569
Vanguard Info Tech Indx Adml	Mutual fund	n/a	79,459
MFS Lftm 2025 R6	Mutual fund	n/a	1,307,691
MFS Lftm 2030 R6	Mutual fund	n/a	1,009,749
MFS Lftm 2035 R6	Mutual fund	n/a	1,522,130
MFS Lftm 2040 R6	Mutual fund	n/a	1,249,607
MFS Lftm 2045 R6	Mutual fund	n/a	1,497,310
MFS Lftm 2050 R6	Mutual fund	n/a	1,275,325
MFS Lftm 2055 R6	Mutual fund	n/a	565,194
MFS Lftm 2060 R6	Mutual fund	n/a	337,943
MFS Lftm Inc R6	Mutual fund	n/a	1,138,261
Fid 500 Index	Mutual fund	n/a	636,049
Fid Infl Prtct Bd Indx	Mutual fund	n/a	15,658
Fid US Bd Indx	Mutual fund	n/a	17,667
Fed Hrms Short-Intermediate	Mutual fund	n/a	74,259
Fed Hrms Inst High Yield Bond Inst	Mutual fund	n/a	65,179
Vanguard Commodity Strat Adml	Mutual fund	n/a	341,447
Invesco Qulty Inc	Mutual fund	n/a	3
BrwnAdv Sustnbl Gr Inst	Mutual fund	n/a	31,914
HoodRiver Small Cap Gr Inst	Mutual fund	n/a	576
Harbor Intl Inst	Mutual fund	n/a	1,521
Met West Ultra Shrt Bd I	Mutual fund	n/a	1,026,210
Neuberger Berman Genesis Inst	Mutual fund	n/a	2,845
* Nationwide Mid Cap Mkt Index R6	Mutual fund	n/a	2,900
Invesco Global Oppr Fund Class Y	Mutual fund	n/a	157,330
Invesco Intl Bd Fund Class Y	Mutual fund	n/a	3
Okmrk Intl Inv	Mutual fund	n/a	9,251

EAH, INC. RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT AT YEAR END
DECEMBER 31, 2023
(Continued)

EIN: 94-1699153

Plan Number: 001

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment at End of Year

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost Assets	(e) Current Value
Impax Sustnbl Alloc Inst	Mutual fund	n/a	1,997
PIMCO Commodity Real Rtn Strategy	Mutual fund	n/a	7,995
PIMCO Real Rtn Inst	Mutual fund	n/a	7,403
American Funds Bd F Am R6	Mutual fund	n/a	525
American Funds EuroPacific Gr R6	Mutual fund	n/a	2,865
American Funds Gr Fd Am R6	Mutual fund	n/a	4,728
American Funds Am Hi Inc Tr R6	Mutual fund	n/a	35,181
American Funds Am Mutual Fund R6	Mutual fund	n/a	2,817
American Funds New Wld R6	Mutual fund	n/a	35,582
American Funds Wld Gr inc R6	Mutual fund	n/a	3,003
AQR Equity Market Fd Class 6	Mutual fund	n/a	370,722
BlackRock Hlth Scnc Oppr Inst	Mutual fund	n/a	38,479
BlackRock Is S P 500 Index K	Mutual fund	n/a	21,685
Gughm Multhdgstrat Inst	Mutual fund	n/a	541
Principal Mid Cap Fd Class R6	Mutual fund	n/a	23,287
Medalist Partners Short Dur - Inst Class	Mutual fund	n/a	77,742
T. Rowe Price Scnc Tech	Mutual fund	n/a	14,023
Virtus Ultra Short Bd I	Mutual fund	n/a	38,777
Vanguard Divd Gr Inv	Mutual fund	n/a	1,056,442
Vanguard Intl Val Inv	Mutual fund	n/a	544,728
Vanguard Sel Val Inv	Mutual fund	n/a	3,113
Vanguard Trgt Rtrmt 2030 Inv	Mutual fund	n/a	16,235
* Notes receivable from participants	90 loans - 4.25% to 10.5%	n/a	798,966
			\$ 36,592,653

* Party-in-interest

n/a The cost of participant-directed investments is not required to be disclosed