

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div></div>
B	This return/report is: <div><div>☐ the first return/report</div><div>☒ the final return/report</div><div>☒ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 METROPOLITAN HOME HEALTH SERVICES, INC.401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2015
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) METROPOLITAN HOME HEATHLH SERVICES, INC. 297 BROADWAY, STE. 222 ARLINGTON, MA 02474
2b	Employer Identification Number (EIN) 04-2989841
2c	Plan Sponsor's telephone number 781-643-9115
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.	10/30/2024	TANYA ARPIARIAN
	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	264
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	257
a(2) Total number of active participants at the end of the plan year		6a(2)	0
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 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		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>METROPOLITAN HOME HEALTH SERVICES, INC.401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>METROPOLITAN HOME HEATHLH SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>04-2989841</u>	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

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)		
(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)		
(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)	3647205	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	3647205	0

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	3647205	0
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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)	104188	
(B) Participants	2a(1)(B)	306550	
(C) Others (including rollovers).....	2a(1)(C)	210000	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		620738
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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	243389	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		243389
(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)		0
(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)		0

		(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)		373646
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1237773
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	154016	
(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)		154016
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	3901	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		3901
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		157917
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		1079856
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		4727061

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: BA, INC.

(2) EIN: 02-0664148

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
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)	
NEW FRONTIER POOLED EMPLOYER PLAN	27-3523833	007	
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 _____.			

**Metropolitan Home Health Services, Inc.
401(k) Plan**

**Financial Statements and
Supplemental Schedules**

**For the Years Ended
December 31, 2021 and 2020**

Metropolitan Home Health Services, Inc. 401(k) Plan

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Independent Auditors' Report

Plan Administrator
Metropolitan Home Health Services, Inc. 401(k) Plan
Arlington, Massachusetts

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

We have performed an audit of the financial statements of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan (the "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, 2021 and 2020, and the related statements of changes in net assets available for benefits for the year then ended December 31, 2021 and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by Capital Bank and Trust Company, the trustee of the Plan, 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 by Capital bank and Trust Company, the trustee of the Plan, 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 a certification from a qualified institution as of and for the year ended December 31, 2021 and 2020, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

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

- the amounts and disclosures in the 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 on the Financial Statements

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter-Correction of Previously Issued Financial Statements and Supplemental Information

We draw attention to Note 8 to the plan's financial statements, which describes i) that the financial statements that we originally reported on October 7, 2022, have been amended, and ii) the matter that gives rise to the amendment of the financial statements.

Our opinion is not modified in respect of this matter.

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 Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Metropolitan Home Health Services, Inc. 401K Profit Sharing 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 Schedules Required by ERISA

The supplemental schedules of assets as of December 31, 2021 and 2020 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure

under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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



BA, Inc.

Rockland, Massachusetts

October 7, 2022, except as to Note 3, 6, and 8 which are at October 29, 2024

Metropolitan Home Health Services, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits (Notes 1 and 2)

<i>December 31,</i>	Restated 2021	2020
<hr/>		
Assets		
Investments at fair value (Notes 3, 6 and 8):	\$ -	\$ 3,647,205
<hr/>		
Net assets available for benefits	\$ -	\$ 3,647,205
<hr/>		

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

Metropolitan Home Health Services, Inc.

401(k) Plan

Statement of Changes in Net Assets Available for Benefits

(Notes 1 and 2)

<i>Year ended December 31,</i>	Restated 2021
<hr/>	
Additions:	
Investment income (Notes 3 and 6):	
Net appreciation in fair value of investments	\$ 373,646
Dividends and other income	243,389
<hr/>	
Total investment income	617,035
<hr/>	
Contributions:	
Participants	306,550
Employer	104,188
Rollovers	210,000
<hr/>	
Total contributions	620,738
<hr/>	
Total additions	1,237,773
<hr/>	
Deductions:	
Benefits paid to participants	154,016
Administrative expenses	3,901
<hr/>	
Total deductions	157,917
<hr/>	
Increase in net assets	1,079,856
<hr/>	
Net assets available for benefits, beginning of year	3,647,205
<hr/>	
Transfer to the pooled employer plan	(4,727,061)
<hr/>	
Net assets available for benefits, end of year	\$ -
<hr/>	

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

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan

The following description of the Metropolitan Home Health Services, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

Effective January 1, 2022, Metropolitan Home Health Services, Inc. merged the Plan’s investment options from American Funds to New Frontier Pooled Employer Plan. The New Frontier Pooled Employer Plan is a special type of Plan referred to as a “Multiple Employer Plan.” As a Multiple Employer Plan, a single Plan is used to cover Employees of unrelated employers who adopt the Plan. This allows the different employers to save costs and to simplify administration through the use of a single Plan document. The Plan administrator will be Plan Fiduciary Services, Inc. and The Platinum 401(k), Inc. has been appointed as the Trustee.

General

The Plan is a defined contribution plan covering all eligible employees of Metropolitan Home Health Services, Inc. (the “Company”).

The Company adopted a CCH Incorporated prototype plan for their 401(k) under the Plan name Metropolitan Home Health Services, Inc. 401(k) Plan effective January 1, 2015. On July 11, 2018, the Plan amended and restated the plan documentation effective January 1, 2019. The Plan is a 401(k) profit sharing plan, which is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan is intended to be a qualified retirement plan under the Internal Revenue Code (“IRC”).

Beginning in January 2020, the global outbreak of COVID-19 began to adversely impact commercial activity and has contributed to significant volatility in financial markets. In early 2020, the Coronavirus Aid Relief and Economic Security Act (“CARES Act”) was passed by Congress and signed into law by the President of the United States. The CARES Act included temporary relief provisions specific to 401(k) plans along with providing economic stimulus. The Plan Sponsor and Plan Administrator have evaluated these provisions and elected to implement: the Coronavirus-Related Distributions (CRDs), which is permitted by CARES Act to certain individuals affected by the virus. In April 2020, the Plan Sponsor and Plan Administrator directed Capital Bank and Trust Company, the Trustee of the Plan, to update the Trustee’s recordkeeping and operational systems to reflect the elections indicated above. Plan participants have also been notified of any plan amendments as defined in the CARES Act.

Plan Administration

The Company is responsible for the general administration of the Plan, including compliance with the reporting and disclosure requirements of ERISA. The assets of the Plan are invested and accounted for by the custodian of the Plan.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan (Continued)

Administrative Expenses

According to the Plan document, all direct expenses of the Plan, Trustee, Plan Administrator and Investment Fiduciary or any other person in furtherance of their duties hereunder shall be paid or reimbursed by the Company, and if not so paid or reimbursed, shall be proper charges to the trust Fund and shall be paid there from.

Eligibility and Enrollment Periods

Effective January 1, 2019, employees are eligible to make elective deferral contributions and receive non-safe harbor contributions, safe harbor matching contributions and profit sharing contributions on the a) first day of the first month of the Plan year or b) first day of the seventh month of the Plan year, coincident with or next following the date the employee attains age 20 and complete one year of eligibility service. Prior to January 1, 2019, employees become eligible after completing 250 hours of service in a 3-month period. If the employee does not complete the service in a 3-month period, measured from the hire date, the employee may still become eligible to participate in the Plan if the employee completes 250 hours of service in a 3-month period during the next successive 3-month period, up until the employee has worked a full year.

Employees covered by a collective bargaining agreement, non-resident aliens, part-time, temporary or seasonal employees are not eligible for any/all contributions in the Plan. A part-time, temporary or seasonal employee is an employee whose regularly-scheduled service is less than 1,000 hours of Service in the relevant eligibility computation period.

Participant Contributions

Each participant may elect to contribute any amount of their compensation up to the annual pre-tax contribution dollar limits set by Federal laws and regulations. Compensation, as defined in the Plan documents as taxable income and will also include any pre-tax contributions to the Plan and any amounts eligible employees elect to defer on a tax –preferred basis to any company benefit plans. Compensation will exclude bonus pay. Participants who have attained age 50 before the end of the Plan year are eligible to make catch up contributions.

The Plan may accept a rollover contribution made on behalf of any eligible employee who has met the age and service requirements of the Plan.

Participant Accounts

Each participant's account is maintained by an independent record keeper, the Retirement Plan Services Division of the Capital Group Companies, Inc. Each participant's account is credited with the participant's contributions, allocations of Company contributions, and investment earnings (loss) and is charged with an allocation of administrative expenses. Expense allocations are based on participant account balances as defined in the Plan documents.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan (Continued)

Employer Contributions

The Company can make a safe harbor matching contribution in an amount equal to 100% of the employee contributions that are not in excess of 4% of the compensation. The Company, in its sole discretion, may make matching contributions in addition to those described above. The Company may, in its sole discretion, make a profit-sharing contribution to the Plan on behalf of eligible participants in amounts determined by the Company. Such contributions, if made, will be allocated in an amount designated by the Company to be allocated to similarly situated eligible participants.

The Company made matching contributions of \$104,188 and \$102,120 for the plan years ended December 31, 2021 and 2020, respectively.

Payment of Benefits

Benefits are recorded when paid.

Vesting

Participants are always fully (100%) vested and nonforfeitable interest in their elective deferral Account, rollover contribution account, qualified non-elective contribution account, safe harbor matching contribution account, discretionary non-safe harbor matching contribution account and profit-sharing contribution account.

Investing Plan contributions

Participants may direct the investment of all of their accounts in one or more of the available investment funds as prescribed by the Plan Administrator. The Plan Administrator may restrict investment transfers to the extent required to comply with applicable laws.

Withdrawals and Payment of Benefits

Benefits are payable to Plan participants or their beneficiaries upon death, permanent disability, retirement at normal age or termination of employment, as defined. The Plan also provides for early retirement at age 55 with at least seven years of vested service. Normal retirement age is 65. Participants may receive distributions after reaching 59-1/2 under the Plan In Service Distributions Rules as defined in the Plan documents.

Participants are allowed a distribution on account of hardship, if certain criteria are met, from the vested portion of all of the accounts, except the qualified non-elective contribution account and safe harbor matching contribution account.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

2. Summary of Accounting Policies

Participant Notes Receivable

Loans are not permitted.

Termination of the Plan

The Company has the right to terminate its Plan by action of its board of directors, subject to the provisions of ERISA. In the event of termination of the Plan, the assets of the Plan shall be distributed to the participants in the amount of their respective accounts in accordance with the distribution provisions of the Plan. The Company has not made a decision to terminate the Plan as of December 31, 2021. However, the Company's management assesses its financial resources and its ability to continue the Plan on a periodic basis.

Basis of Accounting

The Plan follows Financial Accounting Standards Board (FASB) Statement No. 168 "The FASB Accounting Standards Codification (ASC) and the Hierarchy of Generally Accepted Accounting Principles", which identifies the sources of accounting principles and the framework for selecting the principles used in the preparation of financial statements of nongovernmental entities that are presented in conformity with generally accepted accounting principles ("GAAP") in the United States (the GAAP hierarchy).

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

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price).

Shares held in the money market fund and mutual funds, for which traded on national securities exchanges are valued at quoted market price as of December 31, 2021 and 2020.

Unless described otherwise below, the Trustee employs a market approach-using price and other relevant information generated by market transactions-to-value each of the investments held in a plan's trust account and included on trust statements.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

2. Summary of Accounting Policies (Continued)

Investment Valuation and Income Recognition (Continued)

Under the FASB ASC 820 rule, the plan may invest in mutual fund shares. Mutual fund share prices are required by law to be determined each business day to reflect the current market price of the fund's securities. Mutual fund share prices are released to wire services for publication through NASDAQ.

Purchases and sales of the investments within the Plan are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Estimates and Assumptions

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Recent Accounting Pronouncements

In August 2018 the Financial Accounting Standards Board issued Accounting Standards Update No. 2018-13, "Fair Value Measurement (Topic 820): Disclosure Framework- Changes to the Disclosure Requirements for Fair Value Measurement" (ASU 2018-13). The amendments in ASU 2018-13 remove, modify and add disclosures for companies required to make disclosures about recurring or nonrecurring fair value measurements under Topic 820. The amendments in this update are effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Certain amendments in this guidance were required to be applied prospectively and others are to be applied retrospectively. The Plan adopted ASU 2018-13 effective January 1, 2020, which did not have a significant impact on the Plan's disclosures for assets and liabilities reported at fair value on a recurring or nonrecurring basis.

There were no accounting pronouncements adopted in 2021 that had a significant impact on the Financial Statements or Notes to Financial Statements.

3. Information Certified by the Plan Trustee

Capital Bank and Trust Company, the Directed Trustee of the Plan, has certified as complete and accurate, investments, the net appreciation in the fair value of investments and interest and other investment income as shown in the accompanying December 31, 2021 and 2020 financial statements. In addition, the December 31, 2021 and 2020 supplemental schedules of assets held at end of years at pages 17 and 18 was certified to be complete and accurate by the Directed Trustee.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

3. Information Certified by the Plan Trustee (Continued)

Therefore, in accordance with the request of the Plan administrator and as allowed under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure, this information was not subjected to standard auditing procedures by the independent auditor.

<i>December 31,</i>	2021 Restated	2020
Investments:		
Mutual funds	\$ -	\$ 3,647,205
Total investments	\$ -	\$ 3,647,205

<i>Years ended December 31,</i>	2021	2020
Investment income:		
Net appreciation in fair value of investments	\$ 373,646	\$ 410,423
Interest and dividend income	243,389	98,209
Total investment income	\$ 617,035	\$ 508,632

4. Income Tax Status

The Plan adopted the Trustee's prototype plan which received an opinion letter from the Internal Revenue Service on March 31, 2014, stating that the written form of the underlying prototype plan document is qualified under Section 401(a) of the IRC, and that any employer adopting this Form of the Plan will be considered to have a plan qualified under Section 401(a) of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that the Plan continues to be tax-exempt. Therefore, no provision for income taxes has been recorded.

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, 2021, there were 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 may be subject to a routine audit by taxing jurisdictions for the prior three years.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

5. Party-In-Interest

Plan investments include funds managed by an affiliate of Capital Bank and Trust Company (CB&T, the Plan's Directed Trustee). CB&T is a federal savings bank with trust powers formed for the primary purpose of providing directed trustee or custodial services to a variety of retirement plans that invest primarily in the American Funds mutual funds. CB&T is a non-depository bank and provides no commercial banking services. Since the Plan's Directed Trustee is a related entity, transactions involving the funds qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the Plan's operations and are excluded from these financial statements.

6. Fair Value Measurements

The Plan follows ASC 820, Fair Value Measurements and Disclosures, defines fair value under U.S. generally accepted accounting principles, establishes a framework for measuring fair value and enhances disclosures about fair value measurements. The fair value hierarchy prioritizes the inputs used to measure fair value into three broad levels, Level 1, Level 2, and Level 3. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). If the inputs used to measure fair value fall within different levels of the hierarchy, the category level is based on the lowest priority level input that is significant to the fair value measurement of the instrument. Fair value is determined based upon the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants exclusive of any transaction costs.

The following provides a description of the three levels of inputs that may be used to measure fair value under the standard, the types of plan investments that fall under each category, and the valuation methodologies used to measure these investments at fair value.

Level 1 – Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date.

Level 2 – Fair values are based on inputs other than quoted price included within level 1 that are observable for valuing the assets or liability, either directly or indirectly. Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to the market observable inputs.

Level 3 – Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the Plan's own assumptions that market participants would use in pricing the assets, based on the best information available in the circumstances.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

6. Fair Value Measurements (continued)

The table below segregates all financial assets and liabilities as of December 31, 2021 and 2020 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

<i>December 31, 2021-Restated</i>	Investment Assets			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ -	\$ -	\$ -	\$ -
Total investments	\$ -	\$ -	\$ -	\$ -

<i>December 31, 2020</i>	Investment Assets			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 3,647,205	\$ -	\$ -	\$ 3,647,205
Total investments	\$ 3,647,205	\$ -	\$ -	\$ 3,647,205

7. Risks and Uncertainties

The Plan provides for various investment options in a combination of investment securities. Investment securities are exposed to various risks including, but not limited to, interest rate, market, liquidity, and credit risks. In early 2020, the World Health Organization declared the outbreak of COVID-19. The risks and uncertainties are heightened due to the COVID-19 pandemic in the financial market. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. See Note 1, the disclosure of the risks and uncertainties related to COVID-19 evaluated by the Plan Administrator.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

8. Correction of Previously Issued Financial Statements and Form 5500 Amendment

It was discovered that the Plan's held assets were transferred into the New Frontier Pooled Employer Plan on December 31, 2021. The 2021 Form 5500 is to be amended subsequently. Accordingly, the Plan's Statement of Net Assets Available for Benefits and Changes in Net Assets Available for Benefits have been restated in the accompanying 2021 Plan's financial statements presented to correct for this error.

Reconciliation of the previously reported amounts to the restated financial statements and amended Form 5500 is provided below:

<i>December 31, 2021</i>	<i>As Previously Reported</i>	<i>Adjustments for Plan Assets transfers to Pooled Employer Plan</i>	<i>As Restated</i>
Investments at fair value	\$ 4,727,061	\$ (4,727,061)	\$ -
Transfer to the pooled employer plan	-	(4,727,061)	(4,727,061)
Net assets available for benefits, at year end	\$ 4,727,061	\$ (4,727,061)	\$ -

The Schedule of Assets Held at December 31, 2021 in the Supplemental Information has also been restated that there were no investment funds remaining as of December 31, 2021 because the Plan held assets were transferred into the New Frontier Pooled Employer Plan on December 31, 2021. Detailed information about the investment mutual funds was reported originally, including the names of the investment funds and their initial amounts, totaling \$4,727,061.

9. Subsequent Events

ASC Topic 855, "Subsequent Events," provides guidance for (i) the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, and (ii) the circumstances under which an entity should recognize such events or transactions. The Company evaluated all events and transactions that occurred after December 31, 2021 through October 29, 2024, the date the Company issued these financial statements, and identified no material recognizable events impacting the investment activities and the Plan, except for the change in the Plan's investment options effective January 1, 2022 as described in Note 1.

Supplemental Schedules

Metropolitan Home Health Services, Inc. 401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)-Restated

EIN: 04-2989841

Plan Number: 001

December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Year
-----	--	--	-------------	------------------------

Mutual Funds: (None)

There were not plan assets held as of December 31, 2021.

The Plan held assets were transferred into the New Frontier Pooled Employer Plan on December 31, 2021.

Total investments

\$

-

a - The cost of participant-directed investment is not required to be disclosed.

* - A party of interest, as defined by ERISA

Schedule certified by the Trustee to be complete and accurate
See accompanying independent auditors' report .

Metropolitan Home Health Services, Inc.

401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 04-2989841

Plan Number: 001

December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Year
Mutual Funds:				
	SCWF-R4	mutual fund shares	a	\$ 533,397
*	AMCAP-R4	mutual fund shares	a	492,144
	PSG-R4	mutual fund shares	a	406,613
	WMIF-R4	mutual fund shares	a	381,633
*	AMF-R4	mutual fund shares	a	365,589
	PSP-R4	mutual fund shares	a	230,990
	MMF-R4	mutual fund shares	a	196,396
*	AFTD35-R4	mutual fund shares	a	167,211
*	AFTD25-R4	mutual fund shares	a	144,959
*	AFTD40-R4	mutual fund shares	a	122,433
	EUPAC-R4	mutual fund shares	a	121,704
*	AFTD30-R4	mutual fund shares	a	91,654
*	AFTD20-R4	mutual fund shares	a	73,445
	IFA-R4	mutual fund shares	a	62,870
	PSI-R4	mutual fund shares	a	46,029
	BFA-R4	mutual fund shares	a	36,874
	PSGI-R4	mutual fund shares	a	35,629
*	AFTD50-R4	mutual fund shares	a	30,912
	IGI-R4	mutual fund shares	a	30,907
*	AFTD45-R4	mutual fund shares	a	28,692
	NWF-R4	mutual fund shares	a	27,207
*	AFTD55-R4	mutual fund shares	a	16,674
*	AFTD15-R4	mutual fund shares	a	1,999
	PSB-R4	mutual fund shares	a	670
	IBFA-R4	mutual fund shares	a	574
Total investments				\$ 3,647,205

a - The cost of participant-directed investment is not required to be disclosed.

* - A party of interest, as defined by ERISA

Schedule certified by the Trustee to be complete and accurate
See accompanying independent auditors' report .

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A	This return/report is for: <div>☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____</div>
B	This return/report is: <div>☐ the first return/report ☒ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)</div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div>☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)</div>
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 Metropolitan Home Health Services, Inc.401(k) Plan
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2015
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) Metropolitan Home Health Services, Inc. 297 Broadway, Ste. 222 Arlington MA 02474
2b	Employer Identification Number (EIN) 04-2989841
2c	Plan Sponsor's telephone number 781-643-9115
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	DocuSigned by: <i>Tanya Arpiarian</i>	10/30/2024	Tanya Arpiarian
	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

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

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	264
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	257
a(2) Total number of active participants at the end of the plan year		6a(2)	0
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 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		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2021 This Form is Open to Public Inspection
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan Metropolitan Home Health Services, Inc.401(k) Plan	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 Metropolitan Home Health Services, Inc.	D Employer Identification Number (EIN) 04-2989841	

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.			
		(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)		
(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)		
(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)	3,647,205	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(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	3,647,205 0
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	3,647,205 0

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	104,188
	(B) Participants	2a(1)(B)	306,550
	(C) Others (including rollovers).....	2a(1)(C)	210,000
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	620,738
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)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(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)	243,389
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	243,389
(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)	0
(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)	0

		(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)		373,646
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1,237,773

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	154,016	
(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)		154,016
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other.....	2i(4)	3,901	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3,901
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		157,917

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1,079,856
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		4,727,061

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:BA, INC.

(2) EIN:02-0664148

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.)	Yes	No	Amount
4a		X	

		Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500,000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k	X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
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)
New Frontier Pooled Employer Plan		27-3523833		007
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 _____				

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A	This return/report is for: <div>☐ a multiemployer plan</div> <div>☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div> <div>☒ a single-employer plan</div> <div>☐ a DFE (specify) _____</div>
B	This return/report is: <div>☐ the first return/report</div> <div>☐ the final return/report</div> <div>☐ an amended return/report</div> <div>☐ a short plan year return/report (less than 12 months)</div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div>☒ Form 5558</div> <div>☐ automatic extension</div> <div>☐ the DFVC program</div> <div>☐ special extension (enter description)</div>
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 Metropolitan Home Health Services, Inc.401(k) Plan
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2015
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) Metropolitan Home Health Services, Inc. 297 Broadway, Ste. 222 Arlington MA 02474
2b	Employer Identification Number (EIN) 04-2989841
2c	Plan Sponsor's telephone number 781-643-9115
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	<div>DocuSigned by: Tanya Arpiarian</div> <div>CEA6E1F87C034AE...</div>	10/14/2022	Tanya Arpiarian
	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		5 264
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year.....		6a(1) 257
a(2) Total number of active participants at the end of the plan year		6a(2) 221
b Retired or separated participants receiving benefits.....		6b 0
c Other retired or separated participants entitled to future benefits		6c 10
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 231
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 231
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 94
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 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		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <div style="text-align: center; font-size: 1.2em;">2021</div> This Form is Open to Public Inspection
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan Metropolitan Home Health Services, Inc.401(k) Plan	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 Metropolitan Home Health Services, Inc.	D Employer Identification Number (EIN) 04-2989841	

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.			
		(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)		
(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)		
(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)	3,647,205	4,727,061
(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	3,647,205	4,727,061

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	3,647,205	4,727,061
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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)	104,188	
(B) Participants	2a(1)(B)	306,550	
(C) Others (including rollovers).....	2a(1)(C)	210,000	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		620,738
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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	243,389	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		243,389
(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)		0
(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)		0

		(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)		373,646
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1,237,773

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	154,016	
(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)		154,016
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other.....	2i(4)	3,901	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3,901
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		157,917

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1,079,856
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: BA, INC.

(2) EIN: 02-0664148

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		500,000
4e	X		500,000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
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			

**Metropolitan Home Health Services, Inc.
401(k) Plan**

**Financial Statements and
Supplemental Schedules**

**For the Years Ended
December 31, 2021 and 2020**

Metropolitan Home Health Services, Inc. 401(k) Plan

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Independent Auditors' Report

Plan Administrator
Metropolitan Home Health Services, Inc. 401(k) Plan
Arlington, Massachusetts

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

We have performed an audit of the financial statements of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan (the "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, 2021 and 2020, and the related statements of changes in net assets available for benefits for the year then ended December 31, 2021 and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by Capital Bank and Trust Company, the trustee of the Plan, 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 by Capital bank and Trust Company, the trustee of the Plan, 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 a certification from a qualified institution as of and for the year ended December 31, 2021 and 2020, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

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

- the amounts and disclosures in the 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 on the Financial Statements

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Metropolitan Home Health Services, Inc. 401K Profit Sharing 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 Schedules Required by ERISA

The supplemental schedules of assets as of December 31, 2021 and 2020 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

A handwritten signature in blue ink that reads "BA, Inc." with a stylized, cursive script.

BA, Inc.
Rockland, Massachusetts
October 7, 2022

Metropolitan Home Health Services, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits (Notes 1 and 2)

<i>December 31 ,</i>	2021	2020
<hr/>		
Assets		
Investments at fair value (Notes 3 and 6):	\$ 4,727,061	\$ 3,647,205
<hr/>		
Net assets available for benefits	\$ 4,727,061	\$ 3,647,205
<hr/>		

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

Metropolitan Home Health Services, Inc.

401(k) Plan

Statements of Changes in Net Assets Available for Benefits

(Notes 1 and 2)

Year ended December 31 , **2021**

Additions:

Investment income (Notes 3 and 6):

Net appreciation in fair value of investments	\$ 373,646
Dividends and other income	243,389

Total investment income	617,035
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Contributions:

Participants	306,550
Employer	104,188
Rollovers	210,000

Total contributions	620,738
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Total additions	1,237,773
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Deductions:

Benefits paid to participants	154,016
Administrative expenses	3,901

Total deductions	157,917
------------------	---------

Increase in net assets	1,079,856
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Net assets available for benefits, beginning of year	3,647,205
--	-----------

Net assets available for benefits, end of year	\$ 4,727,061
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See accompanying independent auditors' report and notes to financial statements.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan

The following description of the Metropolitan Home Health Services, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

Effective January 1, 2022, Metropolitan Home Health Services, Inc. changed the Plan’s investment options from American Funds to New Frontier Pooled Employer Plan. The New Frontier Pooled Employer Plan is a special type of Plan referred to as a “Multiple Employer Plan.” As a Multiple Employer Plan, a single Plan is used to cover Employees of unrelated employers who adopt the Plan. This allows the different employers to save costs and to simplify administration through the use of a single Plan document. The Plan administrator will be Plan Fiduciary Services, Inc. and The Platinum 401(k), Inc. has been appointed as the Trustee.

General

The Plan is a defined contribution plan covering all eligible employees of Metropolitan Home Health Services, Inc. (the “Company”).

The Company adopted a CCH Incorporated prototype plan for their 401(k) under the Plan name Metropolitan Home Health Services, Inc. 401(k) Plan effective January 1, 2015. On July 11, 2018, the Plan amended and restated the plan documentation effective January 1, 2019. The Plan is a 401(k) profit sharing plan, which is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan is intended to be a qualified retirement plan under the Internal Revenue Code (“IRC”).

Beginning in January 2020, the global outbreak of COVID-19 began to adversely impact commercial activity and has contributed to significant volatility in financial markets. In early 2020, the Coronavirus Aid Relief and Economic Security Act (“CARES Act”) was passed by Congress and signed into law by the President of the United States. The CARES Act included temporary relief provisions specific to 401(k) plans along with providing economic stimulus. The Plan Sponsor and Plan Administrator have evaluated these provisions and elected to implement: the Coronavirus-Related Distributions (CRDs), which is permitted by CARES Act to certain individuals affected by the virus. In April 2020, the Plan Sponsor and Plan Administrator directed Capital Bank and Trust Company, the Trustee of the Plan, to update the Trustee’s recordkeeping and operational systems to reflect the elections indicated above. Plan participants have also been notified of any plan amendments as defined in the CARES Act.

Plan Administration

The Company is responsible for the general administration of the Plan, including compliance with the reporting and disclosure requirements of ERISA. The assets of the Plan are invested and accounted for by the custodian of the Plan.

Administrative Expenses

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

According to the Plan document, all direct expenses of the Plan, Trustee, Plan Administrator and Investment Fiduciary or any other person in furtherance of their duties hereunder shall be paid or reimbursed by the Company, and if not so paid or reimbursed, shall be proper charges to the trust Fund and shall be paid there from.

Eligibility and Enrollment Periods

Effective January 1, 2019, employees are eligible to make elective deferral contributions and receive non-safe harbor contributions, safe harbor matching contributions and profit sharing contributions on the a) first day of the first month of the Plan year or b) first day of the seventh month of the Plan year, coincident with or next following the date the employee attains age 20 and complete one year of eligibility service. Prior to January 1, 2019, employees become eligible after completing 250 hours of service in a 3-month period. If the employee does not complete the service in a 3-month period, measured from the hire date, the employee may still become eligible to participate in the Plan if the employee completes 250 hours of service in a 3-month period during the next successive 3-month period, up until the employee has worked a full year.

Employees covered by a collective bargaining agreement, non-resident aliens, part-time, temporary or seasonal employees are not eligible for any/all contributions in the Plan. A part-time, temporary or seasonal employee is an employee whose regularly-scheduled service is less than 1,000 hours of Service in the relevant eligibility computation period.

Participant Contributions

Each participant may elect to contribute any amount of their compensation up to the annual pre-tax contribution dollar limits set by Federal laws and regulations. Compensation, as defined in the Plan documents as taxable income and will also include any pre-tax contributions to the Plan and any amounts eligible employees elect to defer on a tax –preferred basis to any company benefit plans. Compensation will exclude bonus pay. Participants who have attained age 50 before the end of the Plan year are eligible to make catch up contributions.

The Plan may accept a rollover contribution made on behalf of any eligible employee who has met the age and service requirements of the Plan.

Employer Contributions

The Company can make a safe harbor matching contribution in an amount equal to 100% of the employee contributions that are not in excess of 4% of the compensation. The Company, in its sole discretion, may make matching contributions in addition to those described above. The Company may, in its sole discretion, make a profit-sharing contribution to the Plan on behalf of eligible participants in amounts determined by the Company. Such contributions, if made, will be allocated in an amount designated by the Company to be allocated to similarly situated eligible participants.

The Company made matching contributions of \$104,188 and \$102,120 for the plan years ended December 31, 2021 and 2020, respectively.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan (Continued)

Payment of Benefits

Benefits are recorded when paid.

Participant Accounts

Each participant's account is maintained by an independent record keeper, the Retirement Plan Services Division of the Capital Group Companies, Inc. Each participant's account is credited with the participant's contributions, allocations of Company contributions, and investment earnings (loss) and is charged with an allocation of administrative expenses. Expense allocations are based on participant account balances as defined in the Plan documents.

Vesting

Participants are always fully (100%) vested and nonforfeitable interest in their elective deferral Account, rollover contribution account, qualified non-elective contribution account, safe harbor matching contribution account, discretionary non-safe harbor matching contribution account and profit-sharing contribution account.

Investing Plan contributions

Participants may direct the investment of all of their accounts in one or more of the available investment funds as prescribed by the Plan Administrator. The Plan Administrator may restrict investment transfers to the extent required to comply with applicable laws.

Withdrawals and Payment of Benefits

Benefits are payable to Plan participants or their beneficiaries upon death, permanent disability, retirement at normal age or termination of employment, as defined. The Plan also provides for early retirement at age 55 with at least seven years of vested service. Normal retirement age is 65. Participants may receive distributions after reaching 59-1/2 under the Plan In Service Distributions Rules as defined in the Plan documents.

Participants are allowed a distribution on account of hardship, if certain criteria are met, from the vested portion of all of the accounts, except the qualified non-elective contribution account and safe harbor matching contribution account.

Participant Notes Receivable

Loans are not permitted.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

2. Summary of Accounting Policies

Termination of the Plan

The Company has the right to terminate its Plan by action of its board of directors, subject to the provisions of ERISA. In the event of termination of the Plan, the assets of the Plan shall be distributed to the participants in the amount of their respective accounts in accordance with the distribution provisions of the Plan. The Company has not made a decision to terminate the Plan as of December 31, 2021. However, the Company's management assesses its financial resources and its ability to continue the Plan on a periodic basis.

Basis of Accounting

The Plan follows Financial Accounting Standards Board (FASB) Statement No. 168 "The FASB Accounting Standards Codification (ASC) and the Hierarchy of Generally Accepted Accounting Principles", which identifies the sources of accounting principles and the framework for selecting the principles used in the preparation of financial statements of nongovernmental entities that are presented in conformity with generally accepted accounting principles ("GAAP") in the United States (the GAAP hierarchy).

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

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price).

Shares held in the money market fund and mutual funds, for which traded on national securities exchanges are valued at quoted market price as of December 31, 2021 and 2020.

Unless described otherwise below, the Trustee employs a market approach-using price and other relevant information generated by market transactions-to-value each of the investments held in a plan's trust account and included on trust statements.

Under the FASB ASC 820 rule, the plan may invest in mutual fund shares. Mutual fund share prices are required by law to be determined each business day to reflect the current market price of the fund's securities. Mutual fund share prices are released to wire services for publication through NASDAQ.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

2. Summary of Accounting Policies (Continued)

Investment Valuation and Income Recognition (Continued)

Purchases and sales of the investments within the Plan are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Estimates and Assumptions

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Recent Accounting Pronouncements

In August 2018 the Financial Accounting Standards Board issued Accounting Standards Update No. 2018-13, "Fair Value Measurement (Topic 820): Disclosure Framework- Changes to the Disclosure Requirements for Fair Value Measurement" (ASU 2018-13). The amendments in ASU 2018-13 remove, modify and add disclosures for companies required to make disclosures about recurring or nonrecurring fair value measurements under Topic 820. The amendments in this update are effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Certain amendments in this guidance were required to be applied prospectively and others are to be applied retrospectively. The Plan adopted ASU 2018-13 effective January 1, 2020, which did not have a significant impact on the Plan's disclosures for assets and liabilities reported at fair value on a recurring or nonrecurring basis.

There were no accounting pronouncements adopted in 2021 that had a significant impact on the Financial Statements or Notes to Financial Statements.

3. Information Certified by the Plan Trustee

Capital Bank and Trust Company, the Directed Trustee of the Plan, has certified as complete and accurate, investments, the net appreciation in the fair value of investments and interest and other investment income as shown in the accompanying December 31, 2021 and 2020 financial statements. In addition, the December 31, 2021 and 2020 supplemental schedules of assets held at end of years at pages 17 and 18 was certified to be complete and accurate by the Directed Trustee.

Therefore, in accordance with the request of the Plan administrator and as allowed under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure, this information was not subjected to standard auditing procedures by the independent auditor.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

3. Information Certified by the Plan Trustee (Continued)

<i>December 31,</i>	2021	2020
Investments:		
Mutual funds	\$ 4,727,061	\$ 3,647,205
Total investments	\$ 4,727,061	\$ 3,647,205

<i>Years ended December 31,</i>	2021	2020
Investment income:		
Net appreciation in fair value of investments	\$ 373,646	\$ 410,423
Interest and dividend income	243,389	98,209
Total investment income	\$ 617,035	\$ 508,632

4. Income Tax Status

The Plan adopted the Trustee's prototype plan which received an opinion letter from the Internal Revenue Service on March 31, 2014, stating that the written form of the underlying prototype plan document is qualified under Section 401(a) of the IRC, and that any employer adopting this Form of the Plan will be considered to have a plan qualified under Section 401(a) of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that the Plan continues to be tax-exempt. Therefore, no provision for income taxes has been recorded.

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, 2021, there were 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 may be subject to a routine audit by taxing jurisdictions for the prior three years.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

5. Party-In-Interest

Plan investments include funds managed by an affiliate of Capital Bank and Trust Company (CB&T, the Plan's Directed Trustee). CB&T is a federal savings bank with trust powers formed for the primary purpose of providing directed trustee or custodial services to a variety of retirement plans that invest primarily in the American Funds mutual funds. CB&T is a non-depository bank and provides no commercial banking services. Since the Plan's Directed Trustee is a related entity, transactions involving the funds qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the Plan's operations and are excluded from these financial statements.

6. Fair Value Measurements

The Plan follows ASC 820, Fair Value Measurements and Disclosures, defines fair value under U.S. generally accepted accounting principles, establishes a framework for measuring fair value and enhances disclosures about fair value measurements. The fair value hierarchy prioritizes the inputs used to measure fair value into three broad levels, Level 1, Level 2, and Level 3. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). If the inputs used to measure fair value fall within different levels of the hierarchy, the category level is based on the lowest priority level input that is significant to the fair value measurement of the instrument. Fair value is determined based upon the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants exclusive of any transaction costs.

The following provides a description of the three levels of inputs that may be used to measure fair value under the standard, the types of plan investments that fall under each category, and the valuation methodologies used to measure these investments at fair value.

Level 1 – Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date.

Level 2 – Fair values are based on inputs other than quoted price included within level 1 that are observable for valuing the assets or liability, either directly or indirectly. Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to the market observable inputs.

Level 3 – Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the Plan's own assumptions that market participants would use in pricing the assets, based on the best information available in the circumstances.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

6. Fair Value Measurements (continued)

The table below segregates all financial assets and liabilities as of December 31, 2021 and 2020 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

<i>December 31, 2021</i>	Investment Assets			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 4,727,061	\$ -	\$ -	\$ 4,727,061
Total investments	\$ 4,727,061	\$ -	\$ -	\$ 4,727,061

<i>December 31, 2020</i>	Investment Assets			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 3,647,205	\$ -	\$ -	\$ 3,647,205
Total investments	\$ 3,647,205	\$ -	\$ -	\$ 3,647,205

7. Risks and Uncertainties

The Plan provides for various investment options in a combination of investment securities. Investment securities are exposed to various risks including, but not limited to, interest rate, market, liquidity, and credit risks. In early 2020, the World Health Organization declared the outbreak of COVID-19. The risks and uncertainties are heightened due to the COVID-19 pandemic in the financial market. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. See Note 1, the disclosure of the risks and uncertainties related to COVID-19 evaluated by the Plan Administrator.

8. Subsequent Events

ASC Topic 855, "Subsequent Events," provides guidance for (i) the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, and (ii) the circumstances under which an entity should recognize such events or transactions. The Company evaluated all events and transactions that occurred after December 31, 2021 through October 7, 2022, the date the Company issued these financial statements, and identified no material recognizable events impacting the investment activities and the Plan, except for the change in the Plan's investment options effective January 1, 2022 as described in Note 1.

Supplemental Schedules

Metropolitan Home Health Services, Inc.

401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 04-2989841

Plan Number: 001

December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Year
Mutual Funds:				
	SCWF-R4	mutual fund shares	a	\$ 670,766
*	AMCAP-R4	mutual fund shares	a	650,483
	PSG-R4	mutual fund shares	a	537,348
	WMIF-R4	mutual fund shares	a	497,000
*	AMF-R4	mutual fund shares	a	494,903
	PSP-R4	mutual fund shares	a	312,672
	MMF-R4	mutual fund shares	a	201,378
*	AFTD35-R4	mutual fund shares	a	221,668
*	AFTD25-R4	mutual fund shares	a	172,382
*	AFTD40-R4	mutual fund shares	a	186,590
	EUPAC-R4	mutual fund shares	a	159,420
*	AFTD30-R4	mutual fund shares	a	117,141
*	AFTD20-R4	mutual fund shares	a	88,439
	IFA-R4	mutual fund shares	a	77,545
	PSI-R4	mutual fund shares	a	43,752
	BFA-R4	mutual fund shares	a	38,307
	PSGI-R4	mutual fund shares	a	41,453
*	AFTD50-R4	mutual fund shares	a	74,920
	IGI-R4	mutual fund shares	a	35,900
*	AFTD45-R4	mutual fund shares	a	41,217
	NWF-R4	mutual fund shares	a	31,491
*	AFTD55-R4	mutual fund shares	a	26,581
*	AFTD15-R4	mutual fund shares	a	2,654
	PSB-R4	mutual fund shares	a	1,738
	IBFA-R4	mutual fund shares	a	1,312
Total investments				\$ 4,727,061

a - The cost of participant-directed investment is not required to be disclosed.

* - A party of interest, as defined by ERISA

Schedule certified by the Trustee to be complete and accurate

See accompanying independent auditors' report.

Metropolitan Home Health Services, Inc.

401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 04-2989841

Plan Number: 001

December 31, 2020

Schedule B-1				
	(b)	(c)		(e)
	Identity of Issue, Borrower,	Description of Investment, including	(d)	Current
(a)	Lessor or Similar Party	Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Year
Mutual Funds:				
	SCWF-R4	mutual fund shares	a	\$ 533,397
*	AMCAP-R4	mutual fund shares	a	492,144
	PSG-R4	mutual fund shares	a	406,613
	WMIF-R4	mutual fund shares	a	381,633
*	AMF-R4	mutual fund shares	a	365,589
	PSP-R4	mutual fund shares	a	230,990
	MMF-R4	mutual fund shares	a	196,396
*	AFTD35-R4	mutual fund shares	a	167,211
*	AFTD25-R4	mutual fund shares	a	144,959
*	AFTD40-R4	mutual fund shares	a	122,433
	EUPAC-R4	mutual fund shares	a	121,704
*	AFTD30-R4	mutual fund shares	a	91,654
*	AFTD20-R4	mutual fund shares	a	73,445
	IFA-R4	mutual fund shares	a	62,870
	PSI-R4	mutual fund shares	a	46,029
	BFA-R4	mutual fund shares	a	36,874
	PSGI-R4	mutual fund shares	a	35,629
*	AFTD50-R4	mutual fund shares	a	30,912
	IGI-R4	mutual fund shares	a	30,907
*	AFTD45-R4	mutual fund shares	a	28,692
	NWF-R4	mutual fund shares	a	27,207
*	AFTD55-R4	mutual fund shares	a	16,674
*	AFTD15-R4	mutual fund shares	a	1,999
	PSB-R4	mutual fund shares	a	670
	IBFA-R4	mutual fund shares	a	574
Total investments				\$ 3,647,205

a - The cost of participant-directed investment is not required to be disclosed.

* - A party of interest, as defined by ERISA

Schedule certified by the Trustee to be complete and accurate
See accompanying independent auditors' report.

**Metropolitan Home Health Services, Inc.
401(k) Plan**

**Financial Statements and
Supplemental Schedules**

**For the Years Ended
December 31, 2021 and 2020**

Metropolitan Home Health Services, Inc. 401(k) Plan

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Independent Auditors' Report

Plan Administrator
Metropolitan Home Health Services, Inc. 401(k) Plan
Arlington, Massachusetts

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

We have performed an audit of the financial statements of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan (the "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, 2021 and 2020, and the related statements of changes in net assets available for benefits for the year then ended December 31, 2021 and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by Capital Bank and Trust Company, the trustee of the Plan, 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 by Capital bank and Trust Company, the trustee of the Plan, 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 a certification from a qualified institution as of and for the year ended December 31, 2021 and 2020, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

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

- the amounts and disclosures in the 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 on the Financial Statements

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter-Correction of Previously Issued Financial Statements and Supplemental Information

We draw attention to Note 8 to the plan's financial statements, which describes i) that the financial statements that we originally reported on October 7, 2022, have been amended, and ii) the matter that gives rise to the amendment of the financial statements.

Our opinion is not modified in respect of this matter.

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 Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Metropolitan Home Health Services, Inc. 401K Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Metropolitan Home Health Services, Inc. 401K Profit Sharing 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 Schedules Required by ERISA

The supplemental schedules of assets as of December 31, 2021 and 2020 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure

under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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



BA, Inc.

Rockland, Massachusetts

October 7, 2022, except as to Note 3, 6, and 8 which are at October 29, 2024

Metropolitan Home Health Services, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits (Notes 1 and 2)

<i>December 31,</i>	Restated 2021	2020
<hr/>		
Assets		
Investments at fair value (Notes 3, 6 and 8):	\$ -	\$ 3,647,205
<hr/>		
Net assets available for benefits	\$ -	\$ 3,647,205
<hr/>		

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

Metropolitan Home Health Services, Inc.

401(k) Plan

Statement of Changes in Net Assets Available for Benefits (Notes 1 and 2)

<i>Year ended December 31 ,</i>	Restated 2021
<hr/>	
Additions:	
Investment income (Notes 3 and 6):	
Net appreciation in fair value of investments	\$ 373,646
Dividends and other income	243,389
<hr/>	
Total investment income	617,035
<hr/>	
Contributions:	
Participants	306,550
Employer	104,188
Rollovers	210,000
<hr/>	
Total contributions	620,738
<hr/>	
Total additions	1,237,773
<hr/>	
Deductions:	
Benefits paid to participants	154,016
Administrative expenses	3,901
<hr/>	
Total deductions	157,917
<hr/>	
Increase in net assets	1,079,856
<hr/>	
Net assets available for benefits, beginning of year	3,647,205
<hr/>	
Transfer to the pooled employer plan	(4,727,061)
<hr/>	
Net assets available for benefits, end of year	\$ -
<hr/>	

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

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan

The following description of the Metropolitan Home Health Services, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

Effective January 1, 2022, Metropolitan Home Health Services, Inc. merged the Plan’s investment options from American Funds to New Frontier Pooled Employer Plan. The New Frontier Pooled Employer Plan is a special type of Plan referred to as a “Multiple Employer Plan.” As a Multiple Employer Plan, a single Plan is used to cover Employees of unrelated employers who adopt the Plan. This allows the different employers to save costs and to simplify administration through the use of a single Plan document. The Plan administrator will be Plan Fiduciary Services, Inc. and The Platinum 401(k), Inc. has been appointed as the Trustee.

General

The Plan is a defined contribution plan covering all eligible employees of Metropolitan Home Health Services, Inc. (the “Company”).

The Company adopted a CCH Incorporated prototype plan for their 401(k) under the Plan name Metropolitan Home Health Services, Inc. 401(k) Plan effective January 1, 2015. On July 11, 2018, the Plan amended and restated the plan documentation effective January 1, 2019. The Plan is a 401(k) profit sharing plan, which is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan is intended to be a qualified retirement plan under the Internal Revenue Code (“IRC”).

Beginning in January 2020, the global outbreak of COVID-19 began to adversely impact commercial activity and has contributed to significant volatility in financial markets. In early 2020, the Coronavirus Aid Relief and Economic Security Act (“CARES Act”) was passed by Congress and signed into law by the President of the United States. The CARES Act included temporary relief provisions specific to 401(k) plans along with providing economic stimulus. The Plan Sponsor and Plan Administrator have evaluated these provisions and elected to implement: the Coronavirus-Related Distributions (CRDs), which is permitted by CARES Act to certain individuals affected by the virus. In April 2020, the Plan Sponsor and Plan Administrator directed Capital Bank and Trust Company, the Trustee of the Plan, to update the Trustee’s recordkeeping and operational systems to reflect the elections indicated above. Plan participants have also been notified of any plan amendments as defined in the CARES Act.

Plan Administration

The Company is responsible for the general administration of the Plan, including compliance with the reporting and disclosure requirements of ERISA. The assets of the Plan are invested and accounted for by the custodian of the Plan.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan (Continued)

Administrative Expenses

According to the Plan document, all direct expenses of the Plan, Trustee, Plan Administrator and Investment Fiduciary or any other person in furtherance of their duties hereunder shall be paid or reimbursed by the Company, and if not so paid or reimbursed, shall be proper charges to the trust Fund and shall be paid there from.

Eligibility and Enrollment Periods

Effective January 1, 2019, employees are eligible to make elective deferral contributions and receive non-safe harbor contributions, safe harbor matching contributions and profit sharing contributions on the a) first day of the first month of the Plan year or b) first day of the seventh month of the Plan year, coincident with or next following the date the employee attains age 20 and complete one year of eligibility service. Prior to January 1, 2019, employees become eligible after completing 250 hours of service in a 3-month period. If the employee does not complete the service in a 3-month period, measured from the hire date, the employee may still become eligible to participate in the Plan if the employee completes 250 hours of service in a 3-month period during the next successive 3-month period, up until the employee has worked a full year.

Employees covered by a collective bargaining agreement, non-resident aliens, part-time, temporary or seasonal employees are not eligible for any/all contributions in the Plan. A part-time, temporary or seasonal employee is an employee whose regularly-scheduled service is less than 1,000 hours of Service in the relevant eligibility computation period.

Participant Contributions

Each participant may elect to contribute any amount of their compensation up to the annual pre-tax contribution dollar limits set by Federal laws and regulations. Compensation, as defined in the Plan documents as taxable income and will also include any pre-tax contributions to the Plan and any amounts eligible employees elect to defer on a tax –preferred basis to any company benefit plans. Compensation will exclude bonus pay. Participants who have attained age 50 before the end of the Plan year are eligible to make catch up contributions.

The Plan may accept a rollover contribution made on behalf of any eligible employee who has met the age and service requirements of the Plan.

Participant Accounts

Each participant's account is maintained by an independent record keeper, the Retirement Plan Services Division of the Capital Group Companies, Inc. Each participant's account is credited with the participant's contributions, allocations of Company contributions, and investment earnings (loss) and is charged with an allocation of administrative expenses. Expense allocations are based on participant account balances as defined in the Plan documents.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

1. Description of Plan (Continued)

Employer Contributions

The Company can make a safe harbor matching contribution in an amount equal to 100% of the employee contributions that are not in excess of 4% of the compensation. The Company, in its sole discretion, may make matching contributions in addition to those described above. The Company may, in its sole discretion, make a profit-sharing contribution to the Plan on behalf of eligible participants in amounts determined by the Company. Such contributions, if made, will be allocated in an amount designated by the Company to be allocated to similarly situated eligible participants.

The Company made matching contributions of \$104,188 and \$102,120 for the plan years ended December 31, 2021 and 2020, respectively.

Payment of Benefits

Benefits are recorded when paid.

Vesting

Participants are always fully (100%) vested and nonforfeitable interest in their elective deferral Account, rollover contribution account, qualified non-elective contribution account, safe harbor matching contribution account, discretionary non-safe harbor matching contribution account and profit-sharing contribution account.

Investing Plan contributions

Participants may direct the investment of all of their accounts in one or more of the available investment funds as prescribed by the Plan Administrator. The Plan Administrator may restrict investment transfers to the extent required to comply with applicable laws.

Withdrawals and Payment of Benefits

Benefits are payable to Plan participants or their beneficiaries upon death, permanent disability, retirement at normal age or termination of employment, as defined. The Plan also provides for early retirement at age 55 with at least seven years of vested service. Normal retirement age is 65. Participants may receive distributions after reaching 59-1/2 under the Plan In Service Distributions Rules as defined in the Plan documents.

Participants are allowed a distribution on account of hardship, if certain criteria are met, from the vested portion of all of the accounts, except the qualified non-elective contribution account and safe harbor matching contribution account.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

2. Summary of Accounting Policies

Participant Notes Receivable

Loans are not permitted.

Termination of the Plan

The Company has the right to terminate its Plan by action of its board of directors, subject to the provisions of ERISA. In the event of termination of the Plan, the assets of the Plan shall be distributed to the participants in the amount of their respective accounts in accordance with the distribution provisions of the Plan. The Company has not made a decision to terminate the Plan as of December 31, 2021. However, the Company's management assesses its financial resources and its ability to continue the Plan on a periodic basis.

Basis of Accounting

The Plan follows Financial Accounting Standards Board (FASB) Statement No. 168 "The FASB Accounting Standards Codification (ASC) and the Hierarchy of Generally Accepted Accounting Principles", which identifies the sources of accounting principles and the framework for selecting the principles used in the preparation of financial statements of nongovernmental entities that are presented in conformity with generally accepted accounting principles ("GAAP") in the United States (the GAAP hierarchy).

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

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price).

Shares held in the money market fund and mutual funds, for which traded on national securities exchanges are valued at quoted market price as of December 31, 2021 and 2020.

Unless described otherwise below, the Trustee employs a market approach-using price and other relevant information generated by market transactions-to-value each of the investments held in a plan's trust account and included on trust statements.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

2. Summary of Accounting Policies (Continued)

Investment Valuation and Income Recognition (Continued)

Under the FASB ASC 820 rule, the plan may invest in mutual fund shares. Mutual fund share prices are required by law to be determined each business day to reflect the current market price of the fund's securities. Mutual fund share prices are released to wire services for publication through NASDAQ.

Purchases and sales of the investments within the Plan are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Estimates and Assumptions

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Recent Accounting Pronouncements

In August 2018 the Financial Accounting Standards Board issued Accounting Standards Update No. 2018-13, "Fair Value Measurement (Topic 820): Disclosure Framework- Changes to the Disclosure Requirements for Fair Value Measurement" (ASU 2018-13). The amendments in ASU 2018-13 remove, modify and add disclosures for companies required to make disclosures about recurring or nonrecurring fair value measurements under Topic 820. The amendments in this update are effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Certain amendments in this guidance were required to be applied prospectively and others are to be applied retrospectively. The Plan adopted ASU 2018-13 effective January 1, 2020, which did not have a significant impact on the Plan's disclosures for assets and liabilities reported at fair value on a recurring or nonrecurring basis.

There were no accounting pronouncements adopted in 2021 that had a significant impact on the Financial Statements or Notes to Financial Statements.

3. Information Certified by the Plan Trustee

Capital Bank and Trust Company, the Directed Trustee of the Plan, has certified as complete and accurate, investments, the net appreciation in the fair value of investments and interest and other investment income as shown in the accompanying December 31, 2021 and 2020 financial statements. In addition, the December 31, 2021 and 2020 supplemental schedules of assets held at end of years at pages 17 and 18 was certified to be complete and accurate by the Directed Trustee.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

3. Information Certified by the Plan Trustee (Continued)

Therefore, in accordance with the request of the Plan administrator and as allowed under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure, this information was not subjected to standard auditing procedures by the independent auditor.

<i>December 31,</i>	2021 Restated	2020
Investments:		
Mutual funds	\$ -	\$ 3,647,205
Total investments	\$ -	\$ 3,647,205

<i>Years ended December 31,</i>	2021	2020
Investment income:		
Net appreciation in fair value of investments	\$ 373,646	\$ 410,423
Interest and dividend income	243,389	98,209
Total investment income	\$ 617,035	\$ 508,632

4. Income Tax Status

The Plan adopted the Trustee's prototype plan which received an opinion letter from the Internal Revenue Service on March 31, 2014, stating that the written form of the underlying prototype plan document is qualified under Section 401(a) of the IRC, and that any employer adopting this Form of the Plan will be considered to have a plan qualified under Section 401(a) of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that the Plan continues to be tax-exempt. Therefore, no provision for income taxes has been recorded.

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, 2021, there were 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 may be subject to a routine audit by taxing jurisdictions for the prior three years.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

5. Party-In-Interest

Plan investments include funds managed by an affiliate of Capital Bank and Trust Company (CB&T, the Plan's Directed Trustee). CB&T is a federal savings bank with trust powers formed for the primary purpose of providing directed trustee or custodial services to a variety of retirement plans that invest primarily in the American Funds mutual funds. CB&T is a non-depository bank and provides no commercial banking services. Since the Plan's Directed Trustee is a related entity, transactions involving the funds qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the Plan's operations and are excluded from these financial statements.

6. Fair Value Measurements

The Plan follows ASC 820, Fair Value Measurements and Disclosures, defines fair value under U.S. generally accepted accounting principles, establishes a framework for measuring fair value and enhances disclosures about fair value measurements. The fair value hierarchy prioritizes the inputs used to measure fair value into three broad levels, Level 1, Level 2, and Level 3. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). If the inputs used to measure fair value fall within different levels of the hierarchy, the category level is based on the lowest priority level input that is significant to the fair value measurement of the instrument. Fair value is determined based upon the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants exclusive of any transaction costs.

The following provides a description of the three levels of inputs that may be used to measure fair value under the standard, the types of plan investments that fall under each category, and the valuation methodologies used to measure these investments at fair value.

Level 1 – Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date.

Level 2 – Fair values are based on inputs other than quoted price included within level 1 that are observable for valuing the assets or liability, either directly or indirectly. Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to the market observable inputs.

Level 3 – Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the Plan's own assumptions that market participants would use in pricing the assets, based on the best information available in the circumstances.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

6. Fair Value Measurements (continued)

The table below segregates all financial assets and liabilities as of December 31, 2021 and 2020 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

<i>December 31, 2021-Restated</i>	Investment Assets			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ -	\$ -	\$ -	\$ -
Total investments	\$ -	\$ -	\$ -	\$ -

<i>December 31, 2020</i>	Investment Assets			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 3,647,205	\$ -	\$ -	\$ 3,647,205
Total investments	\$ 3,647,205	\$ -	\$ -	\$ 3,647,205

7. Risks and Uncertainties

The Plan provides for various investment options in a combination of investment securities. Investment securities are exposed to various risks including, but not limited to, interest rate, market, liquidity, and credit risks. In early 2020, the World Health Organization declared the outbreak of COVID-19. The risks and uncertainties are heightened due to the COVID-19 pandemic in the financial market. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. See Note 1, the disclosure of the risks and uncertainties related to COVID-19 evaluated by the Plan Administrator.

Metropolitan Home Health Services, Inc. 401(k) Plan

Notes to Financial Statements

8. Correction of Previously Issued Financial Statements and Form 5500 Amendment

It was discovered that the Plan's held assets were transferred into the New Frontier Pooled Employer Plan on December 31, 2021. The 2021 Form 5500 is to be amended subsequently. Accordingly, the Plan's Statement of Net Assets Available for Benefits and Changes in Net Assets Available for Benefits have been restated in the accompanying 2021 Plan's financial statements presented to correct for this error.

Reconciliation of the previously reported amounts to the restated financial statements and amended Form 5500 is provided below:

<i>December 31, 2021</i>	<i>As Previously Reported</i>	<i>Adjustments for Plan Assets transfers to Pooled Employer Plan</i>	<i>As Restated</i>
Investments at fair value	\$ 4,727,061	\$ (4,727,061)	\$ -
Transfer to the pooled employer plan	-	(4,727,061)	(4,727,061)
Net assets available for benefits, at year end	\$ 4,727,061	\$ (4,727,061)	\$ -

The Schedule of Assets Held at December 31, 2021 in the Supplemental Information has also been restated that there were no investment funds remaining as of December 31, 2021 because the Plan held assets were transferred into the New Frontier Pooled Employer Plan on December 31, 2021. Detailed information about the investment mutual funds was reported originally, including the names of the investment funds and their initial amounts, totaling \$4,727,061.

9. Subsequent Events

ASC Topic 855, "Subsequent Events," provides guidance for (i) the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, and (ii) the circumstances under which an entity should recognize such events or transactions. The Company evaluated all events and transactions that occurred after December 31, 2021 through October 29, 2024, the date the Company issued these financial statements, and identified no material recognizable events impacting the investment activities and the Plan, except for the change in the Plan's investment options effective January 1, 2022 as described in Note 1.

Supplemental Schedules

Metropolitan Home Health Services, Inc. 401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)-Restated

EIN: 04-2989841

Plan Number: 001

December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Year
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Mutual Funds: (None)

There were not plan assets held as of December 31, 2021.

The Plan held assets were transferred into the New Frontier Pooled Employer Plan on December 31, 2021.

Total investments

\$

-

a - The cost of participant-directed investment is not required to be disclosed.

* - A party of interest, as defined by ERISA

Schedule certified by the Trustee to be complete and accurate
See accompanying independent auditors' report .

Metropolitan Home Health Services, Inc.

401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 04-2989841

Plan Number: 001

December 31, 2020

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Year
Mutual Funds:				
	SCWF-R4	mutual fund shares	a	\$ 533,397
*	AMCAP-R4	mutual fund shares	a	492,144
	PSG-R4	mutual fund shares	a	406,613
	WMIF-R4	mutual fund shares	a	381,633
*	AMF-R4	mutual fund shares	a	365,589
	PSP-R4	mutual fund shares	a	230,990
	MMF-R4	mutual fund shares	a	196,396
*	AFTD35-R4	mutual fund shares	a	167,211
*	AFTD25-R4	mutual fund shares	a	144,959
*	AFTD40-R4	mutual fund shares	a	122,433
	EUPAC-R4	mutual fund shares	a	121,704
*	AFTD30-R4	mutual fund shares	a	91,654
*	AFTD20-R4	mutual fund shares	a	73,445
	IFA-R4	mutual fund shares	a	62,870
	PSI-R4	mutual fund shares	a	46,029
	BFA-R4	mutual fund shares	a	36,874
	PSGI-R4	mutual fund shares	a	35,629
*	AFTD50-R4	mutual fund shares	a	30,912
	IGI-R4	mutual fund shares	a	30,907
*	AFTD45-R4	mutual fund shares	a	28,692
	NWF-R4	mutual fund shares	a	27,207
*	AFTD55-R4	mutual fund shares	a	16,674
*	AFTD15-R4	mutual fund shares	a	1,999
	PSB-R4	mutual fund shares	a	670
	IBFA-R4	mutual fund shares	a	574
Total investments				\$ 3,647,205

a - The cost of participant-directed investment is not required to be disclosed.

* - A party of interest, as defined by ERISA

Schedule certified by the Trustee to be complete and accurate
See accompanying independent auditors' report .