

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension.
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: GAIA HERBS, INC. 401(K) PROFIT SHARING PLAN AND TRUST
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1992
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code: 101 GAIA HERBS DRIVE, BREVARD, NC 28712
2b Employer Identification Number (EIN): 04-3165780
2c Plan Sponsor's telephone number: 828-883-5959
2d Business code (see instructions): 325410

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	317
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	234
	<b>6a(2)</b>	259
	<b>6b</b>	0
	<b>6c</b>	88
	<b>6d</b>	347
	<b>6e</b>	0
	<b>6f</b>	347
	<b>6g(1)</b>	223
<b>6g(2)</b>	236	
<b>6h</b>	12	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>GAIA HERBS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>GAIA HERBS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>04-3165780</b>	

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

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

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

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

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

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

**FIDELITY INVESTMENTS INSTITUTIONAL**

**04-2647786**

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	7116	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

**Part I Service Provider Information (continued)**

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ARIEL FUND INST - U.S. BANK GLOBAL 615 EAST MICHIGAN STREET MILWAUKEE, WI 53202	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CALVERT CONS ALLOC I - SS&C GIDS, 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CALVERT GRTH ALLOC I - SS&C GIDS, 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.10%	

**Part I Service Provider Information (continued)**

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CALVERT MOD ALLOC I - SS&C GIDS, I 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
<b>A</b> Name of plan <u>GAIA HERBS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	<b>B</b> Three-digit plan number (PN) <u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>GAIA HERBS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>04-3165780</u>

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>GS STABLE VALUE INV1</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GOLDMAN SACHS TRUST COMPANY NA</u>		
<b>c</b> EIN-PN <u>13-4166989-025</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>484725</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>GAIA HERBS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>GAIA HERBS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>04-3165780</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0	0
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	1612	3191
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	63472	42232
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	626780	484725
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	8674662	11123603
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	0	0
<b>(15)</b> Other .....	<b>1c(15)</b>	0	0

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	0
(2) Employer real property.....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	9366526	11653751
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	0
<b>h</b> Operating payables.....	<b>1h</b>	0	0
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	0
<b>j</b> Other liabilities.....	<b>1j</b>	0	0
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	9366526	11653751

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	342708	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	1123720	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	171687	
(2) Noncash contributions.....	<b>2a(2)</b>	0	
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		1638115
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	125	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	0	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	0	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	5065	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	0	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		5190
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>	0	
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	0	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	307737	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		307737
<b>(3)</b> Rents.....	<b>2b(3)</b>		0
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	0	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	0	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>	0	
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	0	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	11957
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	1066128
<b>c</b> Other income .....	2c	0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d	3029127

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	728809
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other .....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	728809
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g	0
<b>h</b> Interest expense .....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	0
(3) Recordkeeping fees .....	2i(3)	284
(4) IQPA audit fees .....	2i(4)	0
(5) Investment advisory and investment management fees .....	2i(5)	5977
(6) Bank or trust company trustee/custodial fees .....	2i(6)	0
(7) Actuarial fees .....	2i(7)	0
(8) Legal fees .....	2i(8)	0
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses .....	2i(11)	6832
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	13093
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j	741902

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k	2287225
<b>l</b> Transfers of assets:		
(1) To this plan .....	2l(1)	0
(2) From this plan .....	2l(2)	0

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **MCM CPAS AND ADVISORS LLP**

(2) EIN: **27-1235638**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	X		341
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>GAIA HERBS, INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>GAIA HERBS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>04-3165780</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
<b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b		
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

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

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

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

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	<b>16b</b>	

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.



Dedham Executive Center  
990 Washington St., Suite 214  
Dedham, MA 02026  
781.320.1900  
tbritt@brittcpa.com

September 5, 2025

Melissa McBride  
Gaia Herbs, Inc.  
101 Gaia Herbs Drive  
Brevard, NC 28712

Dear Melissa:

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America**

We have performed an ERISA Section 103(a)(3)(C) audit and report on the financial statements of the Gaia Herbs, Inc. 401(k) Profit Sharing Plan & Trust (Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA). These financial statements comprise the statement of net assets available for benefits-(Modified Cash Basis) as of December 31, 2024 & 2023, and the related statement of changes in assets available for benefits-(Modified Cash Basis) for the year ended December 31, 2024, and the related notes to the financial statements.

As part of our audit, we also reported on the supplemental schedules (Modified Cash Basis) required by the DOL's rules and regulations for reporting and disclosure under ERISA (ERISA-required supplemental schedules) for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America (GAAS). The supplemental schedules were presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements and ERISA required supplemental schedules are included in the Plans Form 5500 filing with the Employee Benefits Security Administration of the DOL.

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated May 2, 2025. Professional standards also require the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit, that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. We communicate to you the following information related to our audit:

### **Significant Findings from the Audit**

#### **1. Significant Accounting Policies**

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the

appropriateness of accounting policies and their application. The significant accounting policies used by the Plan are described in Note 1 to the financial statements.

*No new accounting policies were adopted and the applications of existing policies were not changed during the year ending December 31, 2024.*

## **2. Management Judgements and Accounting Estimates**

Accounting estimates are in integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

*We noted no accounting estimates that were both significant and unusual, and of which, under professional standards, would require us to inform you, there is a lack of authoritative guidance or consensus.*

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were as follows:

*Fair Value Measurements disclosure in Footnote 6 which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Management evaluates the significance of various inputs to assess the appropriate classification of the Plan's investments within the fair value hierarch. The methods used may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.*

## **3. Management Representations**

*We have requested certain representations from management that are included in the management representation letter dated September 5, 2025.*

## **4. Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. These adjustments may include those proposed by us but not recorded by the Plan that could potentially cause future financial statements to be materially misstated, even though we have concluded that such adjustments are not material to the current financial statements. Management has determined that their effects are immaterial both individually and in the aggregate, to the financial statements taken as a whole

*There were no proposed significant audit adjustments resulting from our audit.*

## **5. Other Information in Documents Containing Audited Financial Statements**

*If the audited financial statements are included in annual reports or other documents, we will need to ascertain that disclosures in these documents are substantially consistent with the audited statements. Please contact us directly for approval prior to the issuance or publication of these audited financial statements in any other format.*

## **6. Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report.

*We are pleased to report that no such disagreements arose during the course of the audit.*

## **7. Management Consultation with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

*To the best of our knowledge, there were no such consultations made with other accountants during the audit.*

## **8. Major Issues Discussed With Management Prior to Retention as Independent Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Plan's auditors.

*These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.*

## **9. Difficulties Encountered in Performing the Audit**

*We encountered no difficulties dealing with management in performing our audit of the financial statements. We appreciate the courtesy and cooperation extended to us during the audit.*

## **10. -Other Matters**

*With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.*

## **11. Delinquent Employee Deferral Transmittals**

*During the year ended December 31, 2024, the Company remitted employee, employer and loan contributions beyond the limit allowable by rules set forth by the Department of Labor. The Company must take the corrective actions necessary to rectify this situation and will contribute the necessary lost earnings to make the Plan whole as of the date of the correction. Please see the supplemental schedules in the financial statements for more detail*

## **Future Considerations**

The following items are being communicated to you for information purposes only and do not reflect any deficiencies encountered during our audit.

1. Timely Deposit of Participant Contributions

During our audit, we noted that not all contributions were timely remitted according to the Department of Labor's standards. Please be aware that this is an area that the Department of Labor allocates much of its resources auditing. The Department of Labor requires that participant contributions be remitted to the Plan on the earliest date on which they can be reasonable segregated from the company's general assets. Most interpretations understand this to be that the contributions should be remitted at the same time your payroll taxes are remitted. Failure to remit participant contributions to the Plan in a timely manner results in a prohibited transaction that must be separately reported to the Department of Labor and may result in penalties to the Plan sponsor.

2. Trustee/Administrative Committee Meetings

With the significant number of investment failures with benefit Plans, the complexity of investment alternatives, and the complexity of tax laws covering qualifications of the Plan and fiduciary responsibilities of the trustees, it is important that the trustees adequately document the due diligence they exercise over operations of the Plan, including selection of an investment policy and investment alternatives to offer participants who defer their earnings into the Plan's investment, and monitor investment performance against the Plan's objectives. Best practices call for the selection of committee to oversee the operation of the Plan.

The trustees/administrative committee should meet at least annually to review the Plan's investment policy statement and investment returns, review the soundness of the investments, select investment managers, determine the investment strategies, approve benefit payments, monitor tax and qualification compliance and approve any Plan amendments. It is also important to maintain formal minutes for certain decisions made and actions directed or carried out by the trustees of the Plan because they have fiduciary responsibility over the Plan. The Plan should also establish and maintain an investment policy statement for selecting investment alternatives, investment mix, risk, safety, liquidity, and targeted investment returns.

3. Plan Fees and Expense

A Participant-directed retirement savings Plan is an important tool to help your employees achieve a secure retirement. As part of offering this type of program, you or someone you choose must select the investment options from which your employees will choose, select the service providers for the Plan and monitor the performance of the investments and the provision of services. All of these duties require you to consider the costs to the Plan. You or the person you select to carry out these responsibilities must comply with the standards provided under ERISA. This federal law protects private sector pension Plans. The law's standards include ensuring that you act prudently and solely in the interest of the Plan's participant and beneficiaries. Understanding fees and expenses is important in providing for the services necessary for your Plan's operation. This responsibility is ongoing. After careful evaluation during the initial selection, the Plan's fees and expenses should be monitored to determine whether they continue to be reasonable. Although ERISA does not set a specific level of fees, it does require that fees charged to the Plan be reasonable. Of course, the process of selecting a service provider and investment options should address many factors, including those related to fees and expenses. You must consider the Plan's performance and costs over time for each investment option. This selection process and continual monitoring will make it possible for your employees to make sound investment decisions. It may be prudent to benchmark or "put the Plan out to bid" periodically to insure that the current third party administrator, custodian and trustee are providing the highest level of service at a reasonable cost compared with other vendors.

#### 4. Employee Eligibility

To avoid the potential risk that eligible employees are not notified on a timely basis that they can enter the Plan it is important that employees responsible for enrollment must understand eligibility rules outlined in Plan document and provide eligible employees the opportunity to timely enroll. If an eligible employee declines enrollment, they should sign the enrollment form and indicate that they are declining. If your Plan utilizes an auto enrollment option, you should be monitoring the program to ensure that all eligible employees are properly enrolled as specified in the Plan document. Failure to properly enroll employees in the Plan could result in a required contribution on behalf of the employer of up to 50% of the potential deferral for each missed participant.

#### 5. Proper Compensation

To avoid the potential risk that you do not use the proper compensation when completing census and providing salary deferral, match, and profit sharing calculations, employers should review the definition of compensation as outlined in the Plan document and make sure they use the proper compensation in administering the Plan. Items to consider include 1) is the amount of compensation to be used before or after the reduction for deferrals or for section 125 Plans, 2) Do you include bonuses or commissions as part of eligible compensation, or are they excluded, 3) payout of accrued vacation or sick benefits, 4) severance pay included or excluded? In addition to an incorrect calculation of employee contributions, employer match and profit sharing contributions will also be incorrect along with yearend ADP and ACP tests if the third party administrator is not given the proper compensation amounts as specified per the Plan document.

#### 6. Vesting

If your plan document calls for vesting in the Company's discretionary contributions based on years of service, internal controls need to be in place to insure the proper calculation of the both the vested and forfeiture amounts. Incorrect participant data such as hire date or service dates (including breaks in service) can lead to a faulty vesting or forfeiture calculation, resulting in an incorrect net distribution amount to a participant. Periodic testing including recalculation of vesting/forfeiture calculations should be done throughout the year.

Pay special attention if your Plan document requires the allocation/distribution of balances in your forfeiture account prior to year-end. For most Plans' with this provision, you must zero out the forfeiture balance annually by using the funds in one of the following ways: 1) reduce the Company match 2) pay plan expenses or 3) reallocate to current Plan participants.

#### 7. Forfeitures

Forfeitures should be used and/or allocated as required per the Plan document annually. Most 401(k) plan documents require forfeitures to be used no later than the end of the plan year following the plan year during which the forfeiture occurred. In their proposed regulation, the IRS confirmed this deadline is the requirement. Not using all forfeitures by the applicable deadline is an operational failure, because you are failing to operate the plan in accordance with its document. Common reasons for forfeiture build-ups are a high number of employees with non-vested account balances taking a distribution in the same year (see example above). It may also be caused by old forfeitures that are not being monitored and no direction is requested or received on how to handle.

Whatever the reason for the build-up, not timely using forfeitures is an error that needs to be corrected. The correction can be costly as forfeitures would need to be allocated as employer contributions for past years. This allocation requires census and compensation data for those past years as well as verifying if any employees have subsequently left. The time and effort required for this correction can be avoided with timely use of forfeitures.

Gaia Herbs, Inc. 401(k) Profit Sharing Plan & Trust

Thank you again for letting us be of service to the Plan. Please contact me directly if you wish to discuss any of these matters in more detail.

Sincerely,

A handwritten signature in black ink, appearing to read 'TPB', with a stylized flourish at the end.

Thomas P. Britt, CPA MST  
For Britt & Company CPA, LLC

TB/sb

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Financial Statements for the Years Ended  
December 31, 2024 and 2023,  
Supplemental Schedules as of December 31, 2024 and 2023  
and  
Independent Auditor's Report  
(Modified Cash Basis)

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Financial Statements and Supplemental Schedules  
For the Years Ending December 31, 2024 and 2023

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## Independent Auditor's Report

To the Administrative Committee of  
the Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust

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

We have performed audits of the financial statements of the Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2024, and 2023, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### **Opinion**

In our opinion, based on our audit and on the procedures performed as described in the 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 the modified cash basis of accounting described in Note 2.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 the Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust 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-Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

## **Responsibilities of Management**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust'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**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (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 generally accepted auditing standards (GAAS), we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust'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 in accordance with the modified cash basis of accounting described in Note 2.

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 the modified cash basis of accounting described in Note 2.

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.

### **Supplemental Schedules Required by ERISA**

The supplemental schedules (modified cash basis) as listed in the accompany index, 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 (modified cash basis) , other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards (GAAS). For information included in the supplemental schedules (modified cash basis) that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), 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 (modified cash basis), other than the information in the supplemental schedules (modified cash basis) 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 (modified cash basis) 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).



Britt & Company CPA LLC  
September 5, 2025  
Dedham, MA

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Statements of Net Assets Available for Benefits  
December 31, 2024 and 2023  
(Modified Cash Basis)

	<u>2024</u>	<u>2023</u>
<b><i>Assets:</i></b>		
Investments, at fair value	\$ 11,611,519	\$ 9,303,054
Receivables:		
Notes receivable from participants	<u>42,232</u>	<u>63,472</u>
<b>Net assets available for benefits</b>	<b><u>\$ 11,653,751</u></b>	<b><u>\$ 9,366,526</u></b>

The accompanying notes and accountant's report are an integral part of these financial statements

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2024  
(Modified Cash Basis)

**Additions:**

Contributions:

Participants	\$ 1,123,719
Employer	342,708
Rollover contributions	<u>171,687</u>
Total contributions	1,638,114

Investment income:

Interest & dividends	324,884
Net appreciation (depreciation) in fair value of investments	<u>1,066,130</u>
Total investment income (loss)	<u>1,391,014</u>
Total additions (reductions)	3,029,128

**Deductions:**

Benefits paid to participants or beneficiaries including corrective and deemed distributions	728,809
Administrative fees	<u>13,094</u>
Total deductions	<u>741,903</u>
Net increase (decrease)	2,287,225

**Net assets available for benefits**

Beginning of Year	<u>9,366,526</u>
End of Year	<u><u>\$ 11,653,751</u></u>

The accompanying notes and accountant's report are an integral part of these financial statements

## Notes to the Financial Statements

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Years Ending December 31, 2024 and 2023  
Notes to the Financial Statements

**Note 1 - Description of the Plan**

The following brief description of the Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust (the “Plan”) provides general information only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan was established as of January 1, 1992. The Plan is a defined contribution 401(k) Plan structured under the provisions of Section 401(k) of the Internal Revenue Code (the “Code”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The basic plan document has been amended and restated to be in compliance with changes required under ERISA. Gaia Herbs, Inc. (the “Company”), acts as Plan administrator and controls and manages the operation and administration of the Plan. The Plan is a “prototype plan” sponsored by Fidelity Management Trust Company (“Fidelity”) who also acts as Plan trustee. Fidelity Investments Institutional acts as the Plan’s custodian and record-keeper.

Eligibility

All employees of the Company, except for leased employees, non-resident aliens with no earned income from sources within the United States, residents of Puerto Rico, certain part-time/temporary/seasonal employees, interns, farm crew, and employees covered by a collective bargaining agreement, are eligible to participate in the Plan on the first day of the month following date of hire.

Contributions

Eligible employees may elect to make both pretax and post tax (Roth) contributions to the Plan subject to certain limits determined by law and the Plan document. Participants who turn age 50 or older in the current calendar year may elect to make an additional pretax contribution, or catch-up contribution, to the Plan, not to exceed the amount allowable under current income tax regulations. Participants may also contribute amounts representing distributions from other qualified benefit Plans. Such amounts are included in the statements of changes in net assets available for benefit as rollover contributions.

Company Contributions

The Plan allows for discretionary matching employer contributions to the Plan. For the plan year ended December 31, 2024, the Company made discretionary matching employer contributions equal to 100% of participants’ contributions, up to the first 3% of participants’ eligible compensation. The Plan also allows for discretionary non-elective contributions. For the plan year ended December 31, 2024, the Company did not make discretionary matching contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts subject to certain limits determined by law and the Plan document. The loans are secured by the balance in the participants’ account and bear interest as determined reasonable by the Plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans, which would be made under similar circumstances. Principal and interest are paid ratably through payroll deductions. Loan terms range from one to five years; however, terms may exceed five years for the purchase of a primary residence.

Payment of Benefits

Participants may withdraw amounts equal to the total value of their pretax contribution or vested Company contribution accounts after the age of 59 ½ or in the event of financial hardship or need. Upon termination, attainment of age 65 (normal retirement date), death or permanent disability, distributions may be made as described in the Plan document.

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Years Ending December 31, 2024 and 2023  
Notes to the Financial Statements

**Note 1 - Description of the Plan (continued)**

Vesting

Participants are immediately vested in their elective contributions plus actual earnings thereon. Vesting in the company's discretionary matching employer contributions and discretionary non-elective contributions portion of their accounts, plus actual earnings thereon, is based on years of continuous service. A participant begins vesting based on the schedule as shown below. Participants may also become fully vested upon the attainment of age 65 while employed by the Company or at the time of permanent disability or death.

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1 year	0%
1 year	33%
2 year	66%
3 year	100%

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution, and allocations of (1) discretionary matching employer contributions (if any); (2) discretionary non-elective contributions; and (3) Plan earnings and is charged with an allocation of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various registered investment companies (mutual funds), a money market fund, and a stable value asset fund offered through units of a common collective trust.

Forfeited Accounts

Participants who terminate prior to full vesting forfeit their non-vested portion of the Company's discretionary matching contribution. Forfeitures can be used to reduce future Company contributions or to offset Plan expenses. Forfeitures are to be allocated in the Plan year following the Plan year in which the designated forfeiture occurs. During the year ending December 31, 2024, forfeited amounts of \$6,832 were used to reduce Plan expenses. On December 31, 2024 and 2023, there were forfeitures available of \$30,571 and \$16,076, respectively.

**Note 2- Summary of Significant Accounting Policies**

Basis of Accounting

The financial statements are prepared under the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, revenue and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when obligations are incurred. Accordingly, the financial statements are not intended to present the net assets and changes in net assets of the Plan in conformity with accounting principles generally accepted in the United States of America.

Year End

The Plan utilizes a December 31 calendar year end.

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Years Ending December 31, 2024 and 2023  
Notes to the Financial Statements

**Note 2- Summary of Significant Accounting Policies (continued)**

Use of Estimates

The preparation of the Plan's financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Shares of registered investment companies (mutual funds) are valued based on quoted market prices, which represent the net asset value of shares held at year-end.

Units held in common collective trusts are valued at quoted redemption values that represent the net asset values (NAV) of units held at year-end. The net asset value is used as a practical expedient to estimate fair value.

See Note 6 for further discussion and disclosures related to fair value measurements.

Investment earnings are composed of interest, dividends and realized and unrealized gains and losses on investments. Interest income and dividends are recorded when received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year. Purchases and sales of securities are recorded on a trade date basis. Interest income and dividends are recorded when received.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid. Amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not yet been paid were not material at December 31, 2024, and 2023, respectively.

Subsequent Events

For the year-ended December 31, 2024, the Company evaluated subsequent events for potential recognition and disclosure through September 5, 2025, the date of the financial statement issuance.

Administration of Plan Assets

The trustee and custodian of the Plan, the Fidelity Management Trust Company, holds the Plan's assets. The Company has entered into an agreement with Fidelity Management Trust Company through an affiliate to also serve as the record keeper and custodian. Contributions are held and managed by the trustee of the Plan, which invests cash received, interest and dividend income and makes distributions to participants.

Officers or employees of the sponsor perform certain administrative functions. No such officer or employee receives compensation from the Plan. Administrative expenses are paid by either the Plan or the Company, as provided by the Plan document. In addition, the Company also provides certain administrative services at no cost to the Plan.

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Years Ending December 31, 2024 and 2023  
Notes to the Financial Statements

**Note 3 - Information Certified by the Trustee**

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee, Fidelity Management Trust Company, has supplied the Plan's administrator with a certification as to the completeness and accuracy of all information regarding investment assets, notes receivable from participants, investment transactions and investment income (loss) presented in the accompanying Statements of Net Assets Available for Benefits (modified cash basis) as of December 31, 2024 and 2023, the Statement of Changes in Net Assets Available for Benefits (modified cash basis) for the year ended December 31, 2024, and the Supplemental Schedules of Assets Held at End of Year (modified cash basis) as of December 31, 2024 and 2023.

**Note 4 – Related-Party and Party in Interest Transactions**

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Plan Sponsor. Therefore, all transactions with these entities qualify as party-in-interest transactions. Fidelity Management Trust Company acts as the Plan's trustee. Fidelity Investments Institutional acts as the Plan's custodian and record-keeper. Direct fees incurred for these services are paid by the Plan totaling \$7,116 for the year ending December 31, 2024. Other fees incurred by the Plan for the investment related expense may be included in net appreciation/depreciation in fair value of investments. The Plan sponsor pays directly any other fees related to the Plan's operation.

**Note 5– Plan Termination**

While the Company has not expressed any intent to terminate the Plan, it has the right to do so, subject to the restrictions set forth in ERISA. In the event such discontinuance results in the termination of the Plan, participants will become fully vested in their accounts and such accounts will be distributed in accordance with the Plan document.

**Note 6 – Fair Value Measurements**

FASB ASC 820, Fair Value Measurement Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three-tier fair value hierarchy under FASB ASC 820 is described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2: Inputs to the valuation methodology include:
  - o Quoted prices for identical or similar assets or liabilities in inactive markets;
  - o Inputs other than quoted prices that are observable for the asset or liability.
  - o Inputs that are derived principally from or corroborated by observable market data by correlation or other means.If the asset or liability has a specified (contractual) term, the level 2 input must be observed for substantially the full term of the asset or liability.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Years Ending December 31, 2024 and 2023  
Notes to the Financial Statements

**Note 6 – Fair Value Measurements (continued)**

The assets or liabilities' fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at both fair value and fair value using net asset value per share (or its equivalent) as a practical expedient. There have been no changes in the methodologies used at December 31, 2024 and 2023.

*Registered investment companies (mutual funds):* Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and, as a result, are classified as a Level 1 investment.

*Money Market Accounts:* Valued at the daily closing price as reported by the fund. The mutual funds held by the Plan are deemed to be actively traded and a result classified as a Level 1 investment.

*Contracts held in common collective trust-stable value fund:* The Plan uses the net asset value ("NAV") per share of the funds provided by the trustee of the funds as a practical expedient to estimate fair value. The practical expedient would not be used if it is determined to be probable that the funds will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the funds, the trustee reserves the right to require advanced notification in order to ensure that securities liquidations will be carried out in an orderly business manner. The funds' units are issued and redeemed daily at the constant NAV of \$1 per unit.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair values as of December 31, 2024 and 2023.

Assets at Fair Value as of December 31, 2024

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$11,123,603	\$-	\$-	\$11,123,603
Cash equivalents-money market fund	3,191			3,191
Contracts in common collective trust-stable value fund *	-	-	-	484,725
Total investments at fair value	<u>\$11,126,794</u>	<u>\$-</u>	<u>\$-</u>	<u>\$11,611,519</u>

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$8,674,662	\$-	\$-	\$8,674,662
Cash equivalents-money market fund	1,612	-	-	1,612
Contracts in common collective trust-stable value fund *	-	-	-	626,780
Total investments at fair value	<u>\$8,676,274</u>	<u>\$-</u>	<u>\$-</u>	<u>\$9,303,054</u>

Management evaluates the significance of various inputs to assess the appropriate classification of the Plan's investments within the fair value hierarchy. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits.

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Years Ending December 31, 2024 and 2023  
Notes to the Financial Statements

**Note 6 – Fair Value Measurements (continued)**

For the years ending December 31, 2024 and 2023, there were no significant transfers in or out of Level 1, 2 or 3.

\* In accordance with fair value measurement guidance, certain investments that are measured at fair value using net asset value (NAV) per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statement of Net Assets Available for Benefits (Modified Cash Basis).

The following table sets forth additional disclosures of the Plan’s investments whose fair value is estimated using net asset value per share (or its practical expedient) as of December 31, 2024 and 2023:

<u>Investment</u>	<u>Fair Value</u> <u>2024</u>	<u>Fair Value</u> <u>2023</u>	<u>Redemption</u> <u>Frequency and</u> <u>Notice Period</u>	<u>Unfunded</u> <u>Commitments</u>
Contracts in common collective trust-stable value fund	\$484,725	\$626,780	Daily, None	None

**Note 7 – Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the Statement of Net Assets available for Benefits (modified cash basis).

**Note 8- Tax Status of the Plan**

The IRS has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan’s tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax exempt. Therefore, no provision for income taxes is included in the Plan’s financial statements.

The modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Note 9– Delinquent Employee Deferral Transmittals**

During the year ended December 31, 2024, the Company remitted participant and loan contributions beyond the limit allowable by rules set forth by the Department of Labor. The Company is in the process of taking the corrective actions necessary to rectify this situation and intends to contribute the lost earnings to make the Plan whole as soon as administratively possible. The amount of late contributions totaled \$43,388 for the year ending December 31, 2024.

## Supplementary Schedules

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Form 5500-Schedule H, Part IV Line 4i  
EIN 04-3165780 Plan 001  
Schedule of Assets (Held at End of Year)  
December 31, 2024  
(Modified Cash Basis)

(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	(E) Current Value
	<b>Registered Investment Companies (Mutual Funds)</b>		
*	Fidelity Freedom 2040 Class K6	Shares of Registered Investment Companies	\$ 2,304,398
*	Fidelity Freedom 2045 Class K6	Shares of Registered Investment Companies	1,319,385
*	Fidelity Freedom 2035 Class K6	Shares of Registered Investment Companies	1,119,811
*	Fidelity 500 Index Fund	Shares of Registered Investment Companies	851,558
*	Fidelity Blue Chip Growth K6 Fund	Shares of Registered Investment Companies	787,944
*	Fidelity Freedom 2050 Class K6	Shares of Registered Investment Companies	741,611
*	Fidelity Freedom 2030 Class K6	Shares of Registered Investment Companies	689,930
*	Fidelity Freedom 2055 Class K6	Shares of Registered Investment Companies	646,957
*	Fidelity Freedom 2025 Class K6	Shares of Registered Investment Companies	570,911
*	Neuberger Berman Sustainable Equity Fund R6	Shares of Registered Investment Companies	419,059
*	Fidelity Freedom 2060 Class K6	Shares of Registered Investment Companies	387,758
*	Fidelity International Index Fund	Shares of Registered Investment Companies	299,547
*	Fidelity Total Bond K6 Fund	Shares of Registered Investment Companies	185,223
*	American Funds American Mutual Fund R6	Shares of Registered Investment Companies	169,943
*	Fidelity Small Cap Index Fund	Shares of Registered Investment Companies	168,399
*	Fidelity Mid Cap Index Fund	Shares of Registered Investment Companies	107,740
*	JPMorgan Emerging Markets Equity Fund Class R6	Shares of Registered Investment Companies	83,404
*	American Funds American Balanced Fund Class R-6	Shares of Registered Investment Companies	62,982
*	JPMorgan Small Cap Value Fund Class R6	Shares of Registered Investment Companies	51,414
*	Janus Henderson Triton Fund Class N	Shares of Registered Investment Companies	43,750
*	MFS Mid Cap Growth Fund Class R6	Shares of Registered Investment Companies	36,284
*	Fidelity Freedom 2065 Class K6	Shares of Registered Investment Companies	31,331
*	Fidelity Freedom 2020 Class K6	Shares of Registered Investment Companies	17,636
*	Calvert Growth Allocation Fund Class I	Shares of Registered Investment Companies	16,366
*	Calvert Moderate Allocation Fund Class I	Shares of Registered Investment Companies	4,632
*	Calvert Conservative Allocation Fund Class I	Shares of Registered Investment Companies	4,203
*	Ariel Fund Institutional Class	Shares of Registered Investment Companies	1,427
	Subtotal		<u>11,123,603</u>
	<b>Cash Equivalents:</b>		
*	Fidelity Government Money Market Fund Class K6	Money Market Fund	3,191
	<b>Common Collective Trust</b>		
*	Goldman Sachs Stable Value Inv	Stable Value Fund	<u>484,725</u>
		<b>Total Investments</b>	<u>11,611,519</u>
*	<b>Notes Receivable from Participants (Participant Loans)</b>	Participant loans, various maturity terms up to five years interest rates 4.25%-8.00%	<u>42,232</u>
		<b>Net Assets Available for Benefits</b>	<u>\$ 11,653,751</u>

\* Represents a party in interest to the plan.

\*\* Cost information is not required for participant-directed investments and therefore is not included

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
Form 5500-Schedule H, Part IV Line 4i  
EIN 04-3165780 Plan 001  
Schedule of Assets (Held at End of Year)  
December 31, 2023  
(Modified Cash Basis)

(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	(E) Current Value
<b>Registered Investment Companies (Mutual Funds)</b>			
*	Fidelity Freedom 2040 Class K6	Shares of Registered Investment Companies	\$ 2,206,400
*	Fidelity Freedom 2045 Class K6	Shares of Registered Investment Companies	1,021,383
*	Fidelity Freedom 2035 Class K6	Shares of Registered Investment Companies	925,452
*	Fidelity Freedom 2025 Class K6	Shares of Registered Investment Companies	750,033
*	Fidelity Freedom 2050 Class K6	Shares of Registered Investment Companies	601,878
*	Fidelity Freedom 2055 Class K6	Shares of Registered Investment Companies	485,512
*	Fidelity Freedom 2030 Class K6	Shares of Registered Investment Companies	438,341
*	Fidelity 500 Index Fund	Shares of Registered Investment Companies	362,764
*	Fidelity Blue Chip Growth K6 Fund	Shares of Registered Investment Companies	299,038
*	Fidelity Freedom 2060 Class K6	Shares of Registered Investment Companies	280,004
*	Fidelity International Index Fund	Shares of Registered Investment Companies	237,545
*	Neuberger Berman Sustainable Equity Fund R6	Shares of Registered Investment Companies	227,612
*	American Funds American Mutual Fund R6	Shares of Registered Investment Companies	210,531
*	Fidelity Small Cap Index Fund	Shares of Registered Investment Companies	133,744
*	Fidelity Total Bond K6 Fund	Shares of Registered Investment Companies	114,860
*	JPMorgan Emerging Markets Equity Fund Class R6	Shares of Registered Investment Companies	58,643
*	Fidelity Mid Cap Index Fund	Shares of Registered Investment Companies	54,871
*	American Funds American Balanced Fund Class R-6	Shares of Registered Investment Companies	54,436
*	JPMorgan Small Cap Value Fund Class R6	Shares of Registered Investment Companies	47,635
*	Fidelity Freedom 2020 Class K6	Shares of Registered Investment Companies	45,176
*	Janus Henderson Triton Fund Class N	Shares of Registered Investment Companies	36,815
*	Fidelity Freedom 2065 Class K6	Shares of Registered Investment Companies	29,423
*	MFS Mid Cap Growth Fund Class R6	Shares of Registered Investment Companies	24,756
*	Calvert Growth Allocation Fund Class I	Shares of Registered Investment Companies	10,269
*	Calvert Moderate Allocation Fund Class I	Shares of Registered Investment Companies	8,385
*	Ariel Fund Institutional Class	Shares of Registered Investment Companies	5,218
*	Calvert Conservative Allocation Fund Class I	Shares of Registered Investment Companies	3,938
	Subtotal		8,674,662
<b>Cash Equivalents:</b>			
*	Fidelity Government Money Market Fund Class K6	Money Market Fund	1,612
<b>Common Collective Trust</b>			
*	Goldman Sachs Stable Value Inv	Stable Value Fund	626,780
		<b>Total Investments</b>	9,303,054
*	<b>Notes Receivable from Participants (Participant Loans)</b>	Participant loans, various maturity terms up to five years interest rates 4.25%-8.00%	63,472
		<b>Net Assets Available for Benefits</b>	\$ 9,366,526

\* Represents a party in interest to the plan.

\*\* Cost information is not required for participant-directed investments and therefore is not included

Gaia Herbs, Inc. 401(k) Profit Sharing Plan and Trust  
 Schedule of Delinquent Participant Contributions  
 December 31, 2024  
 (Modified Cash Basis)

Participant Contributions Transferred Late to the Plan Check here if Late Participant Loan Repayments Are Included [X] (1)	Contributions Not Corrected	<u>Total That Constitutes Nonexempt Prohibited Transactions</u>		Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
		Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	
\$	43,388	\$	43,388	\$
		-	-	-
		-	-	-