

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☒ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan ODGERS BERNDTSON LLC 401 (K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/15/2015
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) ODGERS BERNDTSON LLC 140 E 45TH ST NEW YORK, NY 10017-3144
2b	Employer Identification Number (EIN) 45-2063148
2c	Plan Sponsor's telephone number 215-817-5721
2d	Business code (see instructions) 561300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.			
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
SIGN HERE	Filed with authorized/valid electronic signature.	10/01/2025	BRITTANY BURTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 160
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 113 6a(2) 109 6b 6c 53 6d 162 6e 1 6f 163 6g(1) 153 6g(2) 138 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2S 2T 3B 3D 2E 2F 2G 2J

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

Odgers Berndtson LLC 401(k) Plan

Financial Statements and Supplemental Schedules

Including Independent Auditor's Report

As of December 31, 2023 and 2022

and for the Year Ended December 31, 2023

Table of Contents

Independent Auditor's Report	1
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to the Financial Statements	7
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	14
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	15



Independent Auditor's Report

To the Plan Administrator of Odgers Berndtson LLC 401(k) Plan

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of Odgers Berndtson LLC 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Odgers Berndtson LLC 401(k) Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Odgers Berndtson LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Odgers Berndtson LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4a - Schedule of Delinquent Participant Contributions and Schedule H, line 4i - Schedule of Assets (Held at End of Year), as of or for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Smith and Howard

Atlanta, GA
September 24, 2025

Odgers Berndtson LLC 401(k) Plan
Statements of Net Assets Available for Benefits
As of December 31, 2023 and 2022

	2023	2022
Assets		
Investments		
Investments at fair value	\$ 6,250,132	\$ 5,060,492
Receivables		
Participant contributions	21,305	37,766
Employer contributions	11,267	14,153
Notes receivable from participants	136,491	59,926
Total receivables	169,063	111,845
Total assets	6,419,195	5,172,337
Net assets available for benefits	\$ 6,419,195	\$ 5,172,337

See accompanying notes to the financial statements.

Odgers Berndtson LLC 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

	2023
Additions	
Investment income	
Interest and dividends	\$ 132,969
Net appreciation in fair value of investments	759,539
Total investment income	892,508
Interest income on notes receivable from participants	4,688
Contributions	
Participant contributions	883,115
Employer contributions	359,577
Rollovers	254,654
Total contributions	1,497,346
Total additions	2,394,542
Deductions	
Benefits paid to participants	1,119,368
Administrative expenses	28,316
Total deductions	1,147,684
Net increase (decrease)	1,246,858
Net assets available for benefits	
Beginning of year	5,172,337
End of year	\$ 6,419,195

See accompanying notes to the financial statements.

Odgers Berndtson LLC 401(k) Plan
Notes to Financial Statements
As of December 31, 2023 and 2022

1. Description of Plan

The following description of the Odgers Berndtson LLC 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established effective July 1, 2015, as restated May 26, 2022. The Plan covers all employees, excluding leased employees, of Odgers Berndtson LLC (the Company or Employer) who have completed two months of service and are age 20 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan Administrator is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Each year, participants may contribute up to 90 percent of pretax annual compensation, as defined in the plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants also may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. Automatically enrolled participants will have their deferral rate increase by 1 percent on the anniversary of their enrollment date until their deferral rate reaches 10 percent. The Company makes a safe harbor nonelective contribution of 3 percent of eligible compensation. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant accounts

Each participant's account is credited with the participant's contributions, employer's contribution and an allocation of the Plan's earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Odgers Berndtson LLC 401(k) Plan
Notes to Financial Statements
As of December 31, 2023 and 2022

1. Description of Plan (Continued)

Vesting

Participants are vested immediately in their contributions and the Company's contributions plus actual earnings thereon.

Notes receivable from participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined daily, is set at the prevailing interest rate, as defined. Principal and interest are paid ratably through payroll deductions. Terms range up to five years or greater for the purchase of a primary residence.

Payment of benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or installment payments as provided in the plan document. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. If a terminated participant's vested balance is less than or equal to \$5,000, the amount may be automatically distributed in the form of a lump sum or be rolled over to an individual retirement plan designated by the Plan Administrator. In addition, the Plan allows for hardship distributions if certain criteria are met.

2. Summary of Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Odgers Berndtson LLC 401(k) Plan
Notes to Financial Statements
As of December 31, 2023 and 2022

2. Summary of Accounting Policies (Continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred.

Contributions

Contributions from Plan participants and nonelective safe harbor contributions paid to the Plan are recorded in the year in which the employee contributions are withheld from compensation.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Odgers Berndtson LLC 401(k) Plan
Notes to Financial Statements
As of December 31, 2023 and 2022

2. Summary of Accounting Policies (Continued)

Subsequent Events

Effective November 14, 2025, the Plan name and sponsor is changing to IRG Advisors, LLC d/b/a Odgers.

Subsequent events were evaluated through September 24, 2025, the date the financial statements were available to be issued.

3. Fair Value Measurements

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

Level 1 - Inputs to the valuation technique 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 technique include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2023 and 2022.

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

Odgers Berndtson LLC 401(k) Plan
Notes to Financial Statements
As of December 31, 2023 and 2022

3. Fair Value Measurements (Continued)

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. 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.

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

Assets at Fair Value as of December 31, 2023	Level 1	Level 2	Level 3	Total
Money market fund	\$ 11,306	\$ -	\$ -	\$ 11,306
Mutual funds	6,238,826	-	-	6,238,826
Total assets in the fair value hierarchy	6,250,132	-	-	6,250,132
Total investments at fair value	\$ 6,250,132	\$ -	\$ -	\$ 6,250,132

Assets at Fair Value as of December 31, 2022	Level 1	Level 2	Level 3	Total
Money market fund	\$ 38,728	\$ -	\$ -	\$ 38,728
Mutual funds	5,021,764	-	-	5,021,764
Total assets in the fair value hierarchy	5,060,492	-	-	5,060,492
Total investments at fair value	\$ 5,060,492	\$ -	\$ -	\$ 5,060,492

4. Information Certified by 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 for 2023 and 2022. Accordingly, Fidelity Management Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2023 and 2022, and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2023, and the related investment activity and interest income on notes receivable from participants reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2023.

Odgers Berndtson LLC 401(k) Plan
Notes to Financial Statements
As of December 31, 2023 and 2022

5. 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. These parties may include investment advisory, recordkeeping and accounting services.

Certain Plan investments are managed by the Trustee, and therefore, these transactions qualify as party in interest transactions.

Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

7. Tax Status

The Plan adopted a pre-approved plan offered by FMR LLC. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore believes that the Plan is qualified, and the related trust is tax exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Odgers Berndtson LLC 401(k) Plan
Notes to Financial Statements
As of December 31, 2023 and 2022

8. 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 the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

9. Delinquent Participant Contributions

For the years ended December 31, 2023 and 2022, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions totaled \$165,489 in 2023 and \$500 in 2022. The prior year untimely remittances were not corrected in 2023. The Company will be compensating participants for lost earnings resulting from the delay in contributions.

Odgers Berndtson LLC 401(k) Plan
Schedule H Line 4a - Schedule of Delinquent Participant Contributions
EIN: 45-2063148 Plan Number: 001
For the Year Ended December 31, 2023

Total that Constitute Nonexempt Prohibited Transactions									
Participant Contributions		Contributions Transferred Late to		Contributions Not Corrected		Contributions Corrected Outside VFCP		Contributions Pending Correction in VFCP	
Plan Year		Plan (1)		Corrected		VFCP		in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2022	\$	500	\$	500	\$	-	\$	-	\$ -
2023		165,489		165,489		-		-	-
	\$	165,989	\$	165,989	\$	-	\$	-	\$ -

(1) Amount does not include participant loan repayments.

Odgers Berndtson LLC 401(k) Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 45-2063148 Plan Number: 001
As of December 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Mutual Funds:				
	MSCI	EAFE International Index Fund	**	\$ 12,247
	Blackrock	High Yield Instl Fund	**	19,592
	Cohen & Steers	Real Estate Securities	**	21,149
	Vnanguard	Balanced Index Adm	**	39,508
	Vanguard	Intern Term Bond Index Adm	**	49,094
	Baird	Aggregate Bond Inst	**	8,870
	Vanguard	Inflation Protected Securities Fund	**	12,720
	American Funds	New Perspective R6	**	48,815
	American Funds	New World R6	**	14,358
*	Fidelity	Index 2010 Fund	**	226,661
*	Fidelity	Index 2020 Fund	**	358,812
*	Fidelity	Index 2025 Fund	**	889,907
*	Fidelity	Index 2030 Fund	**	367,673
*	Fidelity	Index 2035 Fund	**	1,477,520
*	Fidelity	Index 2040 Fund	**	86,302
*	Fidelity	Index 2045 Fund	**	834,468
*	Fidelity	Index 2050 Fund	**	578,900
*	Fidelity	500 Index	**	317,750
*	Fidelity	Index 2055 Fund	**	472,625
*	Fidelity	Mid Cap Index	**	117,443
*	Fidelity	Small Cap Index	**	15,634
*	Fidelity	Index 2060 Fund	**	243,654
*	Fidelity	Small Cap Growth Index	**	24,677
*	Fidelity	Index 2065 Fund	**	447
				6,238,826
Money Market Fund:				
*	Fidelity	Government Money Market K6	**	11,306
Notes Receivable from Participants:				
*	Participant loans	Interest rates from 8.75% to 9.50%	-	136,491
				\$ 6,386,623

* Denotes a party-in-interest.

** Cost information has not been included in Column (d) because all investments are participant directed.

Odgers Berndtson LLC 401(k) Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 45-2063148 Plan Number: 001
As of December 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Mutual Funds:				
	MSCI	EAFE International Index Fund	**	\$ 12,247
	Blackrock	High Yield Instl Fund	**	19,592
	Cohen & Steers	Real Estate Securities	**	21,149
	Vnanguard	Balanced Index Adm	**	39,508
	Vanguard	Intern Term Bond Index Adm	**	49,094
	Baird	Aggregate Bond Inst	**	8,870
	Vanguard	Inflation Protected Securities Fund	**	12,720
	American Funds	New Perspective R6	**	48,815
	American Funds	New World R6	**	14,358
*	Fidelity	Index 2010 Fund	**	226,661
*	Fidelity	Index 2020 Fund	**	358,812
*	Fidelity	Index 2025 Fund	**	889,907
*	Fidelity	Index 2030 Fund	**	367,673
*	Fidelity	Index 2035 Fund	**	1,477,520
*	Fidelity	Index 2040 Fund	**	86,302
*	Fidelity	Index 2045 Fund	**	834,468
*	Fidelity	Index 2050 Fund	**	578,900
*	Fidelity	500 Index	**	317,750
*	Fidelity	Index 2055 Fund	**	472,625
*	Fidelity	Mid Cap Index	**	117,443
*	Fidelity	Small Cap Index	**	15,634
*	Fidelity	Index 2060 Fund	**	243,654
*	Fidelity	Small Cap Growth Index	**	24,677
*	Fidelity	Index 2065 Fund	**	447
				6,238,826
Money Market Fund:				
*	Fidelity	Government Money Market K6	**	11,306
Notes Receivable from Participants:				
*	Participant loans	Interest rates from 8.75% to 9.50%	-	136,491
				\$ 6,386,623

* Denotes a party-in-interest.

** Cost information has not been included in Column (d) because all investments are participant directed.

Odgers Berndtson LLC 401(k) Plan
Schedule H Line 4a - Schedule of Delinquent Participant Contributions
EIN: 45-2063148 Plan Number: 001
For the Year Ended December 31, 2023

Total that Constitute Nonexempt Prohibited Transactions									
Participant Contributions		Contributions Transferred Late to		Contributions Not Corrected		Contributions Corrected Outside VFCP		Contributions Pending Correction in VFCP	
Plan Year		Plan (1)		Corrected		VFCP		in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2022	\$	500	\$	500	\$	-	\$	-	\$ -
2023		165,489		165,489		-		-	-
	\$	165,989	\$	165,989	\$	-	\$	-	\$ -

(1) Amount does not include participant loan repayments.