

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, special extension, the DFVC program.
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: ATLAS HEALTHCARE, LLC 401K PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/2020
2a Plan sponsor's name (employer, if for a single-employer plan): ATLAS HEALTHCARE, LLC
2b Employer Identification Number (EIN): 84-2084149
2c Plan Sponsor's telephone number: 732-927-7080
2d Business code (see instructions): 623000

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>	2874
<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>	2778
	<b>6a(2)</b>	3685
	<b>6b</b>	6
	<b>6c</b>	103
	<b>6d</b>	3794
	<b>6e</b>	0
	<b>6f</b>	3794
	<b>6g(1)</b>	454
<b>6g(2)</b>	637	
<b>6h</b>	14	
<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:  
2F 2G 2J 2T 3B 2E 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 checked="" 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)

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (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>ATLAS HEALTHCARE, LLC 401K PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>ATLAS HEALTHCARE, LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>84-2084149</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	35947	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)

PARKWOOD ASSOCIATES INC.

71-0960754

(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?
49	PLAN ADMINISTRATOR	13000	Yes <input type="checkbox"/> No <input checked="" 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)

ALAN GOODMAN CPA PC

26-1556810

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/A UDITOR	10000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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)

CAMBRIDGE INVESTMENT RESEARCH

42-1445429

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	6383	Yes <input type="checkbox"/> No <input checked="" 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)

NATIONAL FINANCIAL SERVICES LLC

04-3523567

(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?
61	PAYING AGENT	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	14175	Yes <input type="checkbox"/> No <input checked="" 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.	
AC LARGE CAP EQ A - AMERICAN CENTU  44-0619208	0.25%	
(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.	
AF AMER MUTUAL R4 - AMERICAN FUNDS  95-2566717	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.	
AM CENT SM CP VAL A - AMERICAN CEN  44-0619208	0.25%	

**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.	
AS SPL MID CAP VAL A - SS&C GIDS, 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.30%	
(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.	
BNYM BOND MK IDX INV - BNY MELLON DREYFUS TRANSFER INC 200 PARK AVENUE NEW YORK, NY 10166	0.15%	
(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.	
HARBOR CAP APP INV - HARBOR SERVIC  34-1953399	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.	
IS MSCI EAFE INTL A - BNY MELLON I 500 ROSS STREET PITTSBURGH, PA 53442	0.05%	
(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.	
IS R MID-CAP IDX A - BNY MELLON IN 500 ROSS STREET PITTSBURGH, PA 53442	0.05%	
(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.	
IS R2000 SM-CAP A - BNY MELLON INV 500 ROSS STREET PITTSBURGH, PA 53442	0.05%	

**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.	
IS S&P 500 IDX A - BNY MELLON INVE 500 ROSS STREET PITTSBURGH, PA 53442	0.05%	
(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.	
IS ST TIPS BD IDX A - BNY MELLON I 500 ROSS STREET PITTSBURGH, PA 53442	0.05%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	61	2911
(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.	
FA FREEDOM 2020 A - FIDELITY DISTR  04-2270522		

**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
NATIONAL FINANCIAL SERVICES LLC	61	2922

(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.
FA FREEDOM 2025 A - FIDELITY DISTR  04-2270522	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	61	1734

(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.
FA FREEDOM 2030 A - FIDELITY DISTR  04-2270522	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	61	2347

(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.
FA FREEDOM 2035 A - FIDELITY DISTR  04-2270522	

**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
NATIONAL FINANCIAL SERVICES LLC	61	2085
(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.	
FA FREEDOM 2045 A - FIDELITY DISTR  04-2270522		
(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

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<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 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>ATLAS HEALTHCARE, LLC 401K PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>ATLAS HEALTHCARE, LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>84-2084149</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
---------------	--------------------------------------

**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>	148809	171085
<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>	319091	705044
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	0	0
<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>	18827996	26588186
<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

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	19295896	27464315
<b>Liabilities</b>			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	19295896	27464315

**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: (A) Employers.....	2a(1)(A)	445862	
(B) Participants.....	2a(1)(B)	2263106	
(C) Others (including rollovers).....	2a(1)(C)	1840228	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		4549196
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	7168	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	32542	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		39710
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	811234	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		811234
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	0
(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)	1633924
<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	7034064

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2342382
(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)	2342382
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g	2343
<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)	35947
(4) IQPA audit fees .....	2i(4)	10000
(5) Investment advisory and investment management fees .....	2i(5)	6383
(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)	14100
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	66430
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j	2411155

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k	4622909
<b>l</b> Transfers of assets:		
(1) To this plan.....	2l(1)	3545510
(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: **LEVINE & ASSOCIATES**

(2) EIN: **46-3089743**

**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	
<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>	OMB No. 1210-0110  <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>ATLAS HEALTHCARE, LLC 401K PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>ATLAS HEALTHCARE, LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>84-2084149</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.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 

<b>1</b>	
----------	--

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 04-6568107

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 

<b>3</b>	
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<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.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<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).....	<b>6c</b>	

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline?.....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....  Yes  No  N/A

<b>Part III</b>	<b>Amendments</b>
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**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  Increase  Decrease  Both  No

<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.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

**11 a** Does the ESOP hold any preferred stock?.....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market?.....  Yes  No

**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.

**Atlas Healthcare, LLC 401(K) Plan**

Financial Statements

Years Ended December 31, 2024 and December 31, 2023

**Atlas Healthcare, LLC 401(K) Plan**  
Financial Statements  
Years Ended December 31, 2024 and December 31, 2023

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# Josh Levine CPA PC

CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditors' Report

The Plan Administrator of  
**Atlas Healthcare, LLC 401(K) Plan**  
Toms River, NJ

### Opinion

We have audited the accompanying financial statements of Atlas Healthcare, LLC 401(K) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date 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.

### Josh Levine CPA PC

CERTIFIED PUBLIC ACCOUNTANTS

135 Rockaway Turnpike Suite 111, Lawrence, NY 11559 (516) 666-8880 Fax: (718) 887-9857

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, we:

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

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**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of: (1) Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2024 and (2) Schedule H, Part IV, Line 40) - Schedule of Reportable Transactions for the year ended December 31, 2024 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

  
**Josh Levine CPA PC**  
Certified Public Accountants  
Lawrence, NY  
September 2, 2025

**Atlas Healthcare, LLC 401(K) Plan**  
Statement of Net Assets Available for Benefits  
Years Ended December 31, 2024 and December 31, 2023

	December 31	
	2024	2023
<b>ASSETS</b>		
Investments in interest-bearing cash	\$ 171,085	\$ 148,809
Investments in separate accounts, at fair value	26,588,186	18,827,996
Participant loans	705,044	319,091
<b>Total Assets</b>	<b>27,464,315</b>	<b>19,295,896</b>
<b>LIABILITIES</b>		
<b>Total Liabilities</b>	-	-
<b>NET ASSETS AVAILABLE FOR PLAN BENEFITS</b>	<b>\$ 27,464,315</b>	<b>\$ 19,295,896</b>

See independent auditors' report and notes to financial statements.

**Atlas Healthcare, LLC 401(K) Plan**  
Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2024

**ADDITIONS TO NET ASSETS**

Investment Income (Loss)	
Net investment from registered investment companies	\$ 1,633,924
Interest income	39,710
Dividend income	811,234
Contributions	
Employee	2,263,106
Employer	445,862
Rollover	1,840,228
<b>Total Additions to Net Assets</b>	<b><u>7,034,064</u></b>

**DEDUCTIONS FROM NET ASSETS**

Benefit payments	2,342,382
Deemed distributions	2,343
Administrative expenses	66,430
<b>Total Deductions from Net Assets</b>	<b><u>2,411,155</u></b>

<b>Net Increase (Decrease)</b>	<b>4,622,909</b>
Transfer of Assets	3,545,510
Net Assets Available for Benefits - Beginning of Year	19,295,896
<b>Net Assets Available for Benefits - End of Year</b>	<b>\$ <u><u>27,464,315</u></u></b>

See independent auditors' report and notes to financial statements.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 1 – PLAN DESCRIPTION**

The following description of the Atlas Healthcare, LLC 401(K) Plan (the "Plan") is provided for general purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General**

Atlas Healthcare, LLC (the "Company" or the "Employer") formed the Plan effective January 1, 2020. The Plan is designed to comply with Section 4975(e)(7) and the regulations of the Internal Revenue Code ("IRC") regulations and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

**Eligibility**

An employee of the Company becomes an eligible participant in the Plan upon attainment of age 21 and completion of three months of service. Participants can enter the 401 (k) Accounts on the first day of any calendar year quarter following the completion of the eligibility requirements.

Once an employee is a participant, they can begin making elective deferrals. These deferrals are done through payroll withholding. They are made on a pre-tax basis.

**Contributions**

Each year participants may contribute up to the amount allowed by the IRC of pretax annual compensation, as defined in the Plan agreement.

The Plan allows for discretionary matching contributions by the Company. For the year ended December 31, 2024, the Company made a \$445,862 profit sharing and matching contribution to the Plan. The participant will not be entitled to this contribution if the Company does not employ him or her on the last day of the plan year. The computation utilized for benefit calculation is limited per the plan document of the participant's compensation for 2024. Upon enrollment in the Plan, a participant may direct contributions in a variety of investment options offered by the Plan. Participants may change their investment options at any time. Rollover contributions are permitted.

All of the Plan's investments are held and administered by Fidelity Investments ("Trustee").

**Participant Accounts**

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching contribution, (b) Plan earnings and (c) charges for certain account maintenance and service fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 1 – PLAN DESCRIPTION (Continued)**

**Vesting**

Participants are immediately and fully vested in their elective deferral account and qualified non-elective contribution account. A participant is also 100% vested in cash dividends that the participant elects to have reinvested in the Plan. For Employer contributions made into the Plan, vesting in the Company's discretionary matching contributions is based on years of continuous service. A participant vests at a rate of 20% per year starting after year two and is 100% vested after six years of credited service or upon attaining the age of 65 years.

**Forfeitures**

Participants who terminate employment before they vest will forfeit their interest in their employer contribution accounts. These accounts will be held in the Plan for use by the Company to meet any obligations with respect to employer contributions. As of December 31, 2024, the balance in the forfeiture account was zero, therefore, employer contributions were not reduced in 2024.

**Investment Options**

Upon enrollment in the Plan, participants may direct their elective contribution and Company contribution into the various investment options offered by the Plan. Participants may change their investment options at any time.

**Notes Receivable from Participants**

Participants may borrow from their 401 (k) Accounts a minimum of \$1,000 up to a maximum amount equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from one to five years with the exception of loans for the purchase of a primary residence. The loans are secured by the balance in the participant's 401 (k) account and bear interest at prime plus one percent per annum. Principal and interest are paid ratably through payroll deductions. Interest rates on such loans ranged from 4.25% to 10.00% at December 31, 2024.

**Payment of Benefits**

Prior to December 2024, distributions were made in a single lump sum payment or in installments over a period not to exceed five years (in the case of a participant with an account balance less than \$200,000). For balances in excess of \$200,000 payments were made in five annual installments. A participant's account balance from their 401 (k) Accounts will be distributed in a lump-sum payment upon termination, disability, retirement or death. However, any non-vested portion of the account balance is forfeited, except in the case of disability or death. In the event of such separation prior to age 59-1/2, the participant may elect to defer the distribution until the participant reaches age 59-1/2 or to an earlier date, provided that the participant's eligible distribution exceeds \$5,000. In all cases, an active participant's account must be distributed no later than April 1, of the year following the participant's reaching the age of required minimum distribution.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 1 – PLAN DESCRIPTION (Continued)**

**Payment of Benefits (Continued)**

Hardship withdrawals are allowed under the Plan, and are generally defined as an immediate and heavy financial need for which funds are not reasonably available from other resources. Hardship situations are limited to purchase of a primary residence, certain tuition expenses, certain funeral expenses, deductible unreimbursed medical expenses and the need to prevent eviction from, or foreclosure of a mortgage on, a principal residence. The withdrawal cannot exceed the amount of the immediate need, including amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the withdrawal. In accordance with Internal Revenue Service ("IRS") Regulations participants must first exhaust all other assets reasonably available to them prior to obtaining a hardship withdrawal. If the participant dies before distribution begins, the entire interest earned in the Plan will be distributed to the spouse or the named beneficiary by December 31 or the calendar year immediately following the calendar year of the participant's death. For termination of service resulting from other reasons, a participant may elect to receive the value of the vested interest in his or her account as lump-sum distribution or maintain his or her vested interest within the Plan.

**Diversification**

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in the Company's common stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to his or her account since the inception of the Plan, less any shares previously diversified. In the sixth year, the percentage changes to 50%. The Plan may satisfy the diversification requirement by any of the following methods:

- a) the Plan may distribute all or part of the amount;
- b) the Plan may offer the Participant at least three other distinct investment options, if available under the Plan; and
- c) the Plan may transfer the portion of the Participant's account subject to the diversification election to another qualified defined contribution plan of the Company that offers at least three investment options satisfying the requirements of the regulations under Section 404(c) of ERISA.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting and Use of Estimates**

The financial statements of the Plan are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GMP"), which requires management to make certain 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.

**Fair Value Measurements, Investment Valuation and Income Recognition**

The Plan follows U.S. GAAP guidance on Fair Value Measurements which defines fair value and establishes a fair value hierarchy organized into three levels based on the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable and are used to the extent that observable inputs do not exist.

At December 31, 2024 and 2023, the Plan's investments in separate accounts, were valued at fair value using level 2 inputs. Separate accounts are reported at the value reported to the Plan by the insurance company, which represents the fair value of the underlying investments comprising the accounts.

The Plan's Fixed Account, is stated at contract value, which represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The Company did not make any investments in fixed account as of December 31, 2024. The Plan's investment in common stock of the Company were valued using level 3 inputs based on a valuation performed by an independent appraiser; however, the Company did not make any investments in common stock as of December 31, 2024.

For the foregoing valuation, the estimate of fair value is made at a point in time, based on relevant market data as well as the best information available about the investment. Fair value estimates for which no or limited observable market data is available are based on judgments regarding current economic conditions, liquidity discounts, credit and interest rate risks, loss experience and other factors. These estimates include significant uncertainty and judgments and cannot be determined with precision. As a result, such a calculation of fair value estimate may not be realizable on a current sale or immediate settlement of the investment.

In addition, changes in the underlying assumptions used in the fair value measurement techniques including discount rates, liquidity risks and estimates of future cash flows, could significantly affect these fair value estimates. Because of the inherent uncertainty of valuation of level 3 input risks, the estimated fair value may differ from the value that would have been used had a ready market for these investments existed, and the differences could be material.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value Measurements, Investment Valuation and Income Recognition (Continued)**

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year. Dividends are recorded on the ex-dividend date. The Plan's policy is to recognize transfers into and out of levels of the fair value hierarchy as of the date of the event or change in circumstances that caused the transfer.

**Notes Receivable from Participants**

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded. As of December 31, 2024, Participant loans totaled \$705,044.

**Payment of Benefits**

Benefits are recorded when paid.

**Expenses**

Certain expenses of the Plan are paid by the Company and 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.

**Subsequent Events**

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date which the financial statements were available to be issued, which date is September 2, 2025.

**NOTE 3 – SEPARATE ACCOUNTS**

The Plan offers various separate accounts to participants, which have different investment objectives, investment policies, and risks. Each of the separate accounts invest in independently managed mutual funds, some of which invest in mutual funds. The name of each separate account corresponds to the name of the underlying fund in which it invests. The Plan's separate accounts include various asset classes which are: index funds, growth funds, bond funds, money market funds, perspective funds, and balanced funds.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 4 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their 401(k) accounts. Upon termination of the Plan, the Employee Benefits Administration Committee directs the Trustee to pay all liabilities and expenses and to sell shares of financed common stock held as collateral to the extent it determines such sale to be necessary in order to repay the loan. Subsequently, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the IRC.

**NOTE 5 – TAX STATUS**

The Plan has been designed to be a qualified plan under Code SS 401(a) and Code SS 501(a) 403(b) of the Internal Revenue Code (the “Code”). The plan administrator intends to apply for a determination letter on the Plan. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for plan participants under Section 401(k).

As of December 31, 2024, the Plan has determined that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. As of December 31, 2024, the 2020, 2021, 2022, and 2023 tax years remains open to examination by the Internal Revenue Service.

**NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS**

The Plan investments are managed by the Custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions under ERISA. Certain employees, who may be participants in the Plan, perform administrative services for the Plan at no cost to the Plan.

Participants who are active employees of the Plan may borrow from their accounts and such loans qualify as exempt party-in-interest transactions under ERISA. These loans are recorded as notes receivable from participants on the statements of net assets available for benefits.

**NOTE 7 – NOTE PAYABLE**

As of December 31, 2024, there was no outstanding note payable.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 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 such changes could materially affect participants' accounts balances and the amounts reported in the statements of net assets available for benefits.

Global and domestic economic uncertainty has resulted in significant volatility in financial markets. This volatility has affected, and may continue to affect, the value of the Plan's net assets available for benefits. The effects of economic and market conditions subsequent to December 31, 2024 are not reflected in these financial statements and future effects on the Plan's net assets available for benefits cannot be predicted.

See independent auditors' report.

# **Atlas Healthcare, LLC 401(K) Plan**

Supplemental Schedules

Years Ended December 31, 2024 and December 31, 2023

**Atlas Healthcare, LLC 401(K) Plan**  
Schedule Pursuant to Department of Labor Requirements  
Year Ended December 31, 2024

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

(a)	(b)	(c)	(d)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	SHARES/UNITS	Current Value
<b>SEPARATE ACCOUNTS</b>			
*	FIDELITY INVESTMENTS	HARBOR CAP APP RET	5,410.18
			\$ 617,463.27
*	FIDELITY INVESTMENTS	AC LARGE CAP EQ R6	3,206.87
			170,445.14
*	FIDELITY INVESTMENTS	AM CENT SMCAP VAL R6	908.64
			9,595.26
*	FIDELITY INVESTMENTS	AF AMER MUTUAL R6	8,009.29
			442,032.94
*	FIDELITY INVESTMENTS	AS SPL MID CP VAL R6	1,041.11
			49,775.52
*	FIDELITY INVESTMENTS	FIDELITY GOVT INCOME	1,757.11
			15,796.45
*	FIDELITY INVESTMENTS	FA INTL CAP APP A	1,218.08
			36,079.53
*	FIDELITY INVESTMENTS	FID US BOND IDX	1,560.87
			15,952.10
*	FIDELITY INVESTMENTS	FID 500 INDEX	5,516.57
			1,126,427.82
*	FIDELITY INVESTMENTS	FID MID CAP IDX	603.79
			20,389.99
*	FIDELITY INVESTMENTS	FID REAL ESTATE IDX	685.76
			11,047.59
*	FIDELITY INVESTMENTS	FID FDM IDX INC IPR	12,595.16
			147,363.42
*	FIDELITY INVESTMENTS	FID FDM IDX 2010 IPR	19,679.33
			252,485.83
*	FIDELITY INVESTMENTS	FID FDM IDX 2015 IPR	19,821.07
			282,450.19
*	FIDELITY INVESTMENTS	FID FDM IDX 2020 IPR	129,931.00
			2,049,011.81
*	FIDELITY INVESTMENTS	FID FDM IDX 2025 IPR	167,627.55
			3,114,519.88
*	FIDELITY INVESTMENTS	FID FDM IDX 2030 IPR	221,754.95
			4,472,797.30
*	FIDELITY INVESTMENTS	FID FDM IDX 2035 IPR	167,080.78
			3,897,994.53
*	FIDELITY INVESTMENTS	FID FDM IDX 2040 IPR	195,356.09
			4,809,666.89
*	FIDELITY INVESTMENTS	FID FDM IDX 2045 IPR	80,503.93
			2,086,661.74
*	FIDELITY INVESTMENTS	FID FDM IDX 2050 IPR	69,520.59
			1,805,449.77
*	FIDELITY INVESTMENTS	FID FDM IDX 2055 IPR	31,592.66
			675,135.06
*	FIDELITY INVESTMENTS	FID FDM IDX 2060 IPR	13,405.99
			242,782.39
*	FIDELITY INVESTMENTS	FID TOTAL INTL IDX	1,263.55
			16,969.44
*	FIDELITY INVESTMENTS	FID TOTAL BOND K6	1,914.69
			16,657.79
*	FIDELITY INVESTMENTS	FID INTL CAP APPR K6	31.37
			505.34
*	FIDELITY INVESTMENTS	FID ST TR BD IDX	1,576.57
			16,002.18
*	FIDELITY INVESTMENTS	FID MID CAP GR IDX	1,413.40
			46,472.59
*	FIDELITY INVESTMENTS	FID SM CAP GR IDX	2,493.57
			69,096.69
*	FIDELITY INVESTMENTS	FID FDM IDX 2065 IPR	4,857.17
			71,157.47
	<b>Total Separate Accounts</b>		<b>26,588,186</b>
<b>INTEREST-BEARING CASH</b>			
*	FIDELITY INVESTMENTS	FA GOVT MMKT DM	171,085
	<b>Total Investments</b>		<b>26,759,271</b>
<b>NOTES RECEIVABLE FROM PARTICIPANTS</b>			
*	Loans have interest rates between 4.25% and 10.00% with various maturity dates		705,044
			<b>\$ 27,464,315</b>

\* Denotes a party-in-interest as defined by ERISA

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**

Financial Statements

Years Ended December 31, 2024 and December 31, 2023

**Atlas Healthcare, LLC 401(K) Plan**  
Financial Statements  
Years Ended December 31, 2024 and December 31, 2023

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# Josh Levine CPA PC

CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditors' Report

The Plan Administrator of  
**Atlas Healthcare, LLC 401(K) Plan**  
Toms River, NJ

### Opinion

We have audited the accompanying financial statements of Atlas Healthcare, LLC 401(K) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date 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.

### Josh Levine CPA PC

CERTIFIED PUBLIC ACCOUNTANTS

📍 135 Rockaway Turnpike Suite 111, Lawrence, NY 11559 📞 (516) 666-8880 Fax: (718) 887-9857

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, we:

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

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**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of: (1) Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2024 and (2) Schedule H, Part IV, Line 40) - Schedule of Reportable Transactions for the year ended December 31, 2024 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

  
**Josh Levine CPA PC**  
Certified Public Accountants  
Lawrence, NY  
September 2, 2025

**Atlas Healthcare, LLC 401(K) Plan**  
Statement of Net Assets Available for Benefits  
Years Ended December 31, 2024 and December 31, 2023

	<b>December 31</b>	
	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
Investments in interest-bearing cash	\$ 171,085	\$ 148,809
Investments in separate accounts, at fair value	26,588,186	18,827,996
Participant loans	705,044	319,091
<b>Total Assets</b>	<b>27,464,315</b>	<b>19,295,896</b>
<b>LIABILITIES</b>		
<b>Total Liabilities</b>	-	-
<b>NET ASSETS AVAILABLE FOR PLAN BENEFITS</b>	<b>\$ 27,464,315</b>	<b>\$ 19,295,896</b>

See independent auditors' report and notes to financial statements.

**Atlas Healthcare, LLC 401(K) Plan**  
Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2024

**ADDITIONS TO NET ASSETS**

Investment Income (Loss)	
Net investment from registered investment companies	\$ 1,633,924
Interest income	39,710
Dividend income	811,234
Contributions	
Employee	2,263,106
Employer	445,862
Rollover	1,840,228
<b>Total Additions to Net Assets</b>	<b><u>7,034,064</u></b>

**DEDUCTIONS FROM NET ASSETS**

Benefit payments	2,342,382
Deemed distributions	2,343
Administrative expenses	66,430
<b>Total Deductions from Net Assets</b>	<b><u>2,411,155</u></b>

<b>Net Increase (Decrease)</b>	<b>4,622,909</b>
Transfer of Assets	3,545,510
Net Assets Available for Benefits - Beginning of Year	19,295,896
<b>Net Assets Available for Benefits - End of Year</b>	<b>\$ <u><u>27,464,315</u></u></b>

See independent auditors' report and notes to financial statements.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 1 – PLAN DESCRIPTION**

The following description of the Atlas Healthcare, LLC 401(K) Plan (the "Plan") is provided for general purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General**

Atlas Healthcare, LLC (the "Company" or the "Employer") formed the Plan effective January 1, 2020. The Plan is designed to comply with Section 4975(e)(7) and the regulations of the Internal Revenue Code ("IRC") regulations and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

**Eligibility**

An employee of the Company becomes an eligible participant in the Plan upon attainment of age 21 and completion of three months of service. Participants can enter the 401 (k) Accounts on the first day of any calendar year quarter following the completion of the eligibility requirements.

Once an employee is a participant, they can begin making elective deferrals. These deferrals are done through payroll withholding. They are made on a pre-tax basis.

**Contributions**

Each year participants may contribute up to the amount allowed by the IRC of pretax annual compensation, as defined in the Plan agreement.

The Plan allows for discretionary matching contributions by the Company. For the year ended December 31, 2024, the Company made a \$445,862 profit sharing and matching contribution to the Plan. The participant will not be entitled to this contribution if the Company does not employ him or her on the last day of the plan year. The computation utilized for benefit calculation is limited per the plan document of the participant's compensation for 2024. Upon enrollment in the Plan, a participant may direct contributions in a variety of investment options offered by the Plan. Participants may change their investment options at any time. Rollover contributions are permitted.

All of the Plan's investments are held and administered by Fidelity Investments ("Trustee").

**Participant Accounts**

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching contribution, (b) Plan earnings and (c) charges for certain account maintenance and service fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 1 – PLAN DESCRIPTION (Continued)**

**Vesting**

Participants are immediately and fully vested in their elective deferral account and qualified non-elective contribution account. A participant is also 100% vested in cash dividends that the participant elects to have reinvested in the Plan. For Employer contributions made into the Plan, vesting in the Company's discretionary matching contributions is based on years of continuous service. A participant vests at a rate of 20% per year starting after year two and is 100% vested after six years of credited service or upon attaining the age of 65 years.

**Forfeitures**

Participants who terminate employment before they vest will forfeit their interest in their employer contribution accounts. These accounts will be held in the Plan for use by the Company to meet any obligations with respect to employer contributions. As of December 31, 2024, the balance in the forfeiture account was zero, therefore, employer contributions were not reduced in 2024.

**Investment Options**

Upon enrollment in the Plan, participants may direct their elective contribution and Company contribution into the various investment options offered by the Plan. Participants may change their investment options at any time.

**Notes Receivable from Participants**

Participants may borrow from their 401 (k) Accounts a minimum of \$1,000 up to a maximum amount equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from one to five years with the exception of loans for the purchase of a primary residence. The loans are secured by the balance in the participant's 401 (k) account and bear interest at prime plus one percent per annum. Principal and interest are paid ratably through payroll deductions. Interest rates on such loans ranged from 4.25% to 10.00% at December 31, 2024.

**Payment of Benefits**

Prior to December 2024, distributions were made in a single lump sum payment or in installments over a period not to exceed five years (in the case of a participant with an account balance less than \$200,000). For balances in excess of \$200,000 payments were made in five annual installments. A participant's account balance from their 401 (k) Accounts will be distributed in a lump-sum payment upon termination, disability, retirement or death. However, any non-vested portion of the account balance is forfeited, except in the case of disability or death. In the event of such separation prior to age 59-1/2, the participant may elect to defer the distribution until the participant reaches age 59-1/2 or to an earlier date, provided that the participant's eligible distribution exceeds \$5,000. In all cases, an active participant's account must be distributed no later than April 1, of the year following the participant's reaching the age of required minimum distribution.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 1 – PLAN DESCRIPTION (Continued)**

**Payment of Benefits (Continued)**

Hardship withdrawals are allowed under the Plan, and are generally defined as an immediate and heavy financial need for which funds are not reasonably available from other resources. Hardship situations are limited to purchase of a primary residence, certain tuition expenses, certain funeral expenses, deductible unreimbursed medical expenses and the need to prevent eviction from, or foreclosure of a mortgage on, a principal residence. The withdrawal cannot exceed the amount of the immediate need, including amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the withdrawal. In accordance with Internal Revenue Service ("IRS") Regulations participants must first exhaust all other assets reasonably available to them prior to obtaining a hardship withdrawal. If the participant dies before distribution begins, the entire interest earned in the Plan will be distributed to the spouse or the named beneficiary by December 31 or the calendar year immediately following the calendar year of the participant's death. For termination of service resulting from other reasons, a participant may elect to receive the value of the vested interest in his or her account as lump-sum distribution or maintain his or her vested interest within the Plan.

**Diversification**

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in the Company's common stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to his or her account since the inception of the Plan, less any shares previously diversified. In the sixth year, the percentage changes to 50%. The Plan may satisfy the diversification requirement by any of the following methods:

- a) the Plan may distribute all or part of the amount;
- b) the Plan may offer the Participant at least three other distinct investment options, if available under the Plan; and
- c) the Plan may transfer the portion of the Participant's account subject to the diversification election to another qualified defined contribution plan of the Company that offers at least three investment options satisfying the requirements of the regulations under Section 404(c) of ERISA.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting and Use of Estimates**

The financial statements of the Plan are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GMP"), which requires management to make certain 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.

**Fair Value Measurements, Investment Valuation and Income Recognition**

The Plan follows U.S. GAAP guidance on Fair Value Measurements which defines fair value and establishes a fair value hierarchy organized into three levels based on the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable and are used to the extent that observable inputs do not exist.

At December 31, 2024 and 2023, the Plan's investments in separate accounts, were valued at fair value using level 2 inputs. Separate accounts are reported at the value reported to the Plan by the insurance company, which represents the fair value of the underlying investments comprising the accounts.

The Plan's Fixed Account, is stated at contract value, which represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The Company did not make any investments in fixed account as of December 31, 2024. The Plan's investment in common stock of the Company were valued using level 3 inputs based on a valuation performed by an independent appraiser; however, the Company did not make any investments in common stock as of December 31, 2024.

For the foregoing valuation, the estimate of fair value is made at a point in time, based on relevant market data as well as the best information available about the investment. Fair value estimates for which no or limited observable market data is available are based on judgments regarding current economic conditions, liquidity discounts, credit and interest rate risks, loss experience and other factors. These estimates include significant uncertainty and judgments and cannot be determined with precision. As a result, such a calculation of fair value estimate may not be realizable on a current sale or immediate settlement of the investment.

In addition, changes in the underlying assumptions used in the fair value measurement techniques including discount rates, liquidity risks and estimates of future cash flows, could significantly affect these fair value estimates. Because of the inherent uncertainty of valuation of level 3 input risks, the estimated fair value may differ from the value that would have been used had a ready market for these investments existed, and the differences could be material.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value Measurements, Investment Valuation and Income Recognition (Continued)**

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year. Dividends are recorded on the ex-dividend date. The Plan's policy is to recognize transfers into and out of levels of the fair value hierarchy as of the date of the event or change in circumstances that caused the transfer.

**Notes Receivable from Participants**

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded. As of December 31, 2024, Participant loans totaled \$705,044.

**Payment of Benefits**

Benefits are recorded when paid.

**Expenses**

Certain expenses of the Plan are paid by the Company and 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.

**Subsequent Events**

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date which the financial statements were available to be issued, which date is September 2, 2025.

**NOTE 3 – SEPARATE ACCOUNTS**

The Plan offers various separate accounts to participants, which have different investment objectives, investment policies, and risks. Each of the separate accounts invest in independently managed mutual funds, some of which invest in mutual funds. The name of each separate account corresponds to the name of the underlying fund in which it invests. The Plan's separate accounts include various asset classes which are: index funds, growth funds, bond funds, money market funds, perspective funds, and balanced funds.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 4 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their 401(k) accounts. Upon termination of the Plan, the Employee Benefits Administration Committee directs the Trustee to pay all liabilities and expenses and to sell shares of financed common stock held as collateral to the extent it determines such sale to be necessary in order to repay the loan. Subsequently, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the IRC.

**NOTE 5 – TAX STATUS**

The Plan has been designed to be a qualified plan under Code SS 401(a) and Code SS 501(a) 403(b) of the Internal Revenue Code (the “Code”). The plan administrator intends to apply for a determination letter on the Plan. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for plan participants under Section 401(k).

As of December 31, 2024, the Plan has determined that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. As of December 31, 2024, the 2020, 2021, 2022, and 2023 tax years remains open to examination by the Internal Revenue Service.

**NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS**

The Plan investments are managed by the Custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions under ERISA. Certain employees, who may be participants in the Plan, perform administrative services for the Plan at no cost to the Plan.

Participants who are active employees of the Plan may borrow from their accounts and such loans qualify as exempt party-in-interest transactions under ERISA. These loans are recorded as notes receivable from participants on the statements of net assets available for benefits.

**NOTE 7 – NOTE PAYABLE**

As of December 31, 2024, there was no outstanding note payable.

See independent auditors' report.

**Atlas Healthcare, LLC 401(K) Plan**  
Notes to Financial Statements  
December 31, 2024

**NOTE 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 such changes could materially affect participants' accounts balances and the amounts reported in the statements of net assets available for benefits.

Global and domestic economic uncertainty has resulted in significant volatility in financial markets. This volatility has affected, and may continue to affect, the value of the Plan's net assets available for benefits. The effects of economic and market conditions subsequent to December 31, 2024 are not reflected in these financial statements and future effects on the Plan's net assets available for benefits cannot be predicted.

See independent auditors' report.

# **Atlas Healthcare, LLC 401(K) Plan**

Supplemental Schedules

Years Ended December 31, 2024 and December 31, 2023

**Atlas Healthcare, LLC 401(K) Plan**  
Schedule Pursuant to Department of Labor Requirements  
Year Ended December 31, 2024

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

(a)	(b)	(c)	(d)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	SHARES/UNITS	Current Value
<b>SEPARATE ACCOUNTS</b>			
*	FIDELITY INVESTMENTS	HARBOR CAP APP RET	5,410.18
			\$ 617,463.27
*	FIDELITY INVESTMENTS	AC LARGE CAP EQ R6	3,206.87
			170,445.14
*	FIDELITY INVESTMENTS	AM CENT SMCAP VAL R6	908.64
			9,595.26
*	FIDELITY INVESTMENTS	AF AMER MUTUAL R6	8,009.29
			442,032.94
*	FIDELITY INVESTMENTS	AS SPL MID CP VAL R6	1,041.11
			49,775.52
*	FIDELITY INVESTMENTS	FIDELITY GOVT INCOME	1,757.11
			15,796.45
*	FIDELITY INVESTMENTS	FA INTL CAP APP A	1,218.08
			36,079.53
*	FIDELITY INVESTMENTS	FID US BOND IDX	1,560.87
			15,952.10
*	FIDELITY INVESTMENTS	FID 500 INDEX	5,516.57
			1,126,427.82
*	FIDELITY INVESTMENTS	FID MID CAP IDX	603.79
			20,389.99
*	FIDELITY INVESTMENTS	FID REAL ESTATE IDX	685.76
			11,047.59
*	FIDELITY INVESTMENTS	FID FDM IDX INC IPR	12,595.16
			147,363.42
*	FIDELITY INVESTMENTS	FID FDM IDX 2010 IPR	19,679.33
			252,485.83
*	FIDELITY INVESTMENTS	FID FDM IDX 2015 IPR	19,821.07
			282,450.19
*	FIDELITY INVESTMENTS	FID FDM IDX 2020 IPR	129,931.00
			2,049,011.81
*	FIDELITY INVESTMENTS	FID FDM IDX 2025 IPR	167,627.55
			3,114,519.88
*	FIDELITY INVESTMENTS	FID FDM IDX 2030 IPR	221,754.95
			4,472,797.30
*	FIDELITY INVESTMENTS	FID FDM IDX 2035 IPR	167,080.78
			3,897,994.53
*	FIDELITY INVESTMENTS	FID FDM IDX 2040 IPR	195,356.09
			4,809,666.89
*	FIDELITY INVESTMENTS	FID FDM IDX 2045 IPR	80,503.93
			2,086,661.74
*	FIDELITY INVESTMENTS	FID FDM IDX 2050 IPR	69,520.59
			1,805,449.77
*	FIDELITY INVESTMENTS	FID FDM IDX 2055 IPR	31,592.66
			675,135.06
*	FIDELITY INVESTMENTS	FID FDM IDX 2060 IPR	13,405.99
			242,782.39
*	FIDELITY INVESTMENTS	FID TOTAL INTL IDX	1,263.55
			16,969.44
*	FIDELITY INVESTMENTS	FID TOTAL BOND K6	1,914.69
			16,657.79
*	FIDELITY INVESTMENTS	FID INTL CAP APPR K6	31.37
			505.34
*	FIDELITY INVESTMENTS	FID ST TR BD IDX	1,576.57
			16,002.18
*	FIDELITY INVESTMENTS	FID MID CAP GR IDX	1,413.40
			46,472.59
*	FIDELITY INVESTMENTS	FID SM CAP GR IDX	2,493.57
			69,096.69
*	FIDELITY INVESTMENTS	FID FDM IDX 2065 IPR	4,857.17
			71,157.47
	<b>Total Separate Accounts</b>		<b>26,588,186</b>
	<b>INTEREST-BEARING CASH</b>		
*	FIDELITY INVESTMENTS	FA GOVT MMKT DM	171,085
	<b>Total Investments</b>		<b>26,759,271</b>
	<b>NOTES RECEIVABLE FROM PARTICIPANTS</b>		
*	Loans have interest rates between 4.25% and 10.00% with various maturity dates		705,044
			<b>\$ 27,464,315</b>

\* Denotes a party-in-interest as defined by ERISA

See independent auditors' report.