

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1210-0110 1210-0089  <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
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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 (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . .

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

<b>Part II</b>	<b>Basic Plan Information—enter all requested information</b>
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<b>1a</b> Name of plan <u>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC PROFIT SHARING PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>002</u>
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC</u>  <u>3648 WERK ROAD</u> <u>CINCINNATI, OH 45248</u>	<b>1c</b> Effective date of plan <u>01/01/1996</u>  <b>2b</b> Employer Identification Number (EIN) <u>31-1450651</u>  <b>2c</b> Plan Sponsor's telephone number <u>513-233-4900</u>  <b>2d</b> Business code (see instructions) <u>621111</u>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2025	JEREMY J. SCHIRA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<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>	129
<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>	128
	<b>6a(2)</b>	77
	<b>6b</b>	3
	<b>6c</b>	48
	<b>6d</b>	128
	<b>6e</b>	0
	<b>6f</b>	128
	<b>6g(1)</b>	125
<b>6g(2)</b>	128	
<b>6h</b>	10	
<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:  
2A 2E 2F 2H 2J 2K 2R 3D

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

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

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

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

<b>A</b> Name of plan <b>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC PROFIT SHARING 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>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC</b>	<b>D</b> Employer Identification Number (EIN) <b>31-1450651</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

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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)

RITTER DANHER FINANCIAL ADVISORY

(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?
28 51		11532	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)

JOHNSON INVESTMENT COUNCIL

(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?
28 51		15999	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)

(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.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE 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>	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 <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC PROFIT SHARING 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>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC</b>	<b>D</b> Employer Identification Number (EIN) <b>31-1450651</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	307902	233144
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	2416	107
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	846246	1042815
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	450871	2415127
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	8635	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	8938082	8335736
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	10554152	12026929
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>		
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	10554152	12026929

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	232594	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	183949	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	36221	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		452764
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	12130	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		12130
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	170928	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		170928
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		1085056
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		1720878

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	219669	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		219669
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	28432	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		28432
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		248101

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		1472777
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **BARNES DENNIG & CO LTD**

(2) EIN: **31-1119890**

**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>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC PROFIT SHARING 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>GREATER CINCINNATI DIGESTIVE HEALTH NETWORK, INC</u>	<b>D</b> Employer Identification Number (EIN) <u>31-1450651</u>	

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
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**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): 75-3182674

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	
--	---	--

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

**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) .....	6a	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

**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 Q702471A.

## **Independent Auditors' Report**

To the Plan Administrator of the  
Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan  
Cincinnati, OH

### **Opinion on the 2024 Financial Statements**

We have audited the accompanying financial statements of Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of December 31, 2024, 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 Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan as of December 31, 2024, 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 on the 2024 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section of our report. We are required to be independent of Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

**Independent Auditors' Report  
(Continued)**

**Auditors' Responsibilities for the Audit of the 2024 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits 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 Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Greater Cincinnati Digestive Health Network, Inc. Profit Sharing 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 Schedule Required by ERISA**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i – Schedule of Assets of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

**Independent Auditors' Report  
(Continued)**

**Supplemental Schedule Required by ERISA (Continued)**

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is 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 schedule 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.

**Report on Compiled 2023 Financial Statement**

Plan management is responsible for the accompanying financial statement of Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan, which comprises the statement of net assets available for benefits as of December 31, 2023, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by plan management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statement of Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan as of December 31, 2023.

*Barnes, Dennig & Co., Ltd*

October 15, 2025  
Cincinnati, OH

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Statements of Net Assets Available for Benefits  
December 31, 2024 (Audited) and 2023 (Compiled)**

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
<b>Cash</b>	<u>\$ -</u>	<u>\$ 16,402</u>
<b>Investments, at fair value:</b>		
Common stocks	2,589,042	8,618,725
Money market funds	1,042,813	1,608,707
Mutual funds	5,762,750	-
Exchange Traded Funds	<u>2,399,073</u>	<u>-</u>
Total investments	<u>11,793,678</u>	<u>10,227,432</u>
<b>Receivables:</b>		
Employer contribution receivable	<u>233,251</u>	<u>310,319</u>
Net assets available for benefits	<u><u>\$ 12,026,929</u></u>	<u><u>\$ 10,554,153</u></u>

The accompanying notes are an integral part of these financial statements

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2024 (Audited)**

	2024
<b>Additions:</b>	
Investment income:	
Net appreciation in fair value of investments	\$ 938,495
Interest and dividend income	329,617
Total investment income	1,268,112
Contributions:	
Employee	183,400
Employer	233,144
Rollover	36,221
Total contributions	452,765
Total additions	1,720,877
<b>Deductions:</b>	
Benefits paid to participants	219,669
Administrative expenses	28,432
Total deductions	248,101
Net increase	1,472,776
<b>Net assets available for benefits:</b>	
Beginning of year	10,554,153
End of year	\$ 12,026,929

The accompanying notes are an integral part of these financial statements

## Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan

### Notes to Financial Statements

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### ***Basis of Accounting***

The accompanying financial statements of Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan (the Plan) have been prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

##### ***Receivables***

Receivables represent contributions due to the Plan as of December 31, 2024 and 2023.

##### ***Investment Valuation and Income Recognition***

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

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

##### ***Payment of Benefits***

Benefit payments to participants are recorded upon distribution.

##### ***Administrative Expenses***

Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

##### ***Use of Estimates***

The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

## Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan

### Notes to Financial Statements (Continued)

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### *Related Party Transactions*

Certain investments are managed by Arcot Bhaskar, M.D., David D. Hess, M.D., Stephen L. Ionna, M.D., Robert E. Krone Jr. M.D., Harold V. Loewenstein, M.D., Mark A. Mangold, M.D., Ganesh V. Kakarlapudi, M.D., and Marvin J. Lopez, M.D. Fees paid by the Plan to these trustees for investment management services totaled \$16,895 for the year ended December 31, 2024. These parties are the custodians of the Plan and therefore, these transactions qualify as party in interest transactions.

Certain administrative services to the plan are performed by SMS Retirement. These services include Plan oversight and valuation calculations associated with the Plan. The Plan is not charged by the Company for these services, instead it is paid outside of the plan assets.

Fees paid by the Plan to Charles Schwab for the pooled investment accounts totaled \$11,537 for the year ended December 31, 2024.

##### *Subsequent Events*

The Plan has evaluated subsequent events to the balance sheet date of December 31, 2024 through October 15, 2025, the date the financial statements were available to be issued.

#### NOTE 2 PLAN DESCRIPTION

The following description of the Plan provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

##### *General*

The Plan is a defined contribution plan covering eligible employees of the Greater Cincinnati Digestive Health Network, Inc., Hayden E. Meeker, III, M.D., Inc., Queen City Digestive Diseases, Inc., Robert E. Krohn, Jr., M.D., Stephen L. Ionna, M.D., Gail L. Bongiovanni, M.D., Inc., Andrew Deak, M.D., Inc., James P. Cranley, M.D., Inc., Vinayak S. Kulkarni, M.D., Inc., and as of August 1, 2023, Anderson Endoscopy Center, LLC. The Plan covers all employees who are 21 years of age, and have completed one year of service. The Plan's administrative committee controls and manages the operation and administration of the Plan. Charles Schwab Bank serves as the custodian of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

##### *Contributions*

Participants may voluntarily make salary deferral contributions up to 100% of their pre-tax or post-tax compensation, as defined in the Plan. However, contributions may not exceed limitations established under Section 402(g) of the Internal Revenue Code of 1986 as amended (\$23,000 at December 31, 2024). For 2024, Section 414(v) of the Internal Revenue Code of 1986 as amended allowed a maximum catch-up contribution of \$7,500. All amounts contributed to the Plan by participants are invested by the Plan Trustee in a manner that is considered suitable for a retirement plan.

## Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan

### Notes to Financial Statements (Continued)

#### NOTE 2 PLAN DESCRIPTION (CONTINUED)

##### ***Contributions (Continued)***

The Company may make annual discretionary profit-sharing contributions at the end of the plan year. Profit Sharing contributions are allocated in the ratio that a participant's eligible compensation, as defined by the Plan, bears to the total compensation paid to all eligible participants during the Plan year. A participant must complete one or more hours of service during the Plan year in order to receive a discretionary profit-sharing contribution. The Company made a discretionary profit-sharing contribution of \$233,251 and \$310,319 in 2024 and 2023, respectively. The Plan allows for the Company to make Safe Harbor Non-elective Contributions to all eligible employees equal to 3% of compensation. The amount of Safe Harbor Non-elective Contributions made by the Company was \$233,144 in 2024.

##### ***Rollover Contributions***

Participants may roll over the taxable portion of fund previously held for their account in another employee benefit plan to the Plan on a tax-free basis.

##### ***Participant Accounts***

Each participant's account is credited with the participant's contributions and an allocation of the Company's contributions, plan earnings and forfeitures of terminated participants' nonvested accounts. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

##### ***Payment of Benefits***

Upon a participant's retirement, death, total and permanent disability, other termination of employment with the Company, or termination of the Plan, the participant's account is distributed as a lump sum cash payment.

In service distributions are permissible from the Plan for participants who have attained the age of 59 ½.

Upon termination of the Plan, the assets will be distributed to participants in accordance with the Plan's provisions and existing laws and regulations.

##### ***Vesting***

Participants are vested immediately in their voluntary contributions plus actual earnings thereon. Participants vest in the Company's discretionary profit-sharing contributions based on years of continuous service. Participants become partially vested in Company contributions after two years, with 100% vesting being attained after six years. Non-vested portions of participant accounts that are forfeited upon payment of benefits are retained in the Plan and used to reduce administrative expenses or Company contributions.

##### ***Forfeitures***

Forfeitures of the Plan may be used to pay Plan expenses, allocated as additional Employer contributions, or used to reduce other Employer Contributions under the Plan, as the Employer's discretion. At December 31, 2024 and 2023, unallocated forfeitures in the Plan were \$83, and \$0, respectively. During 2024, forfeitures in the amount of \$2,965 were used to reduce Employer contributions.

## Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan

### Notes to Financial Statements (Continued)

#### NOTE 3 INCOME TAX STATUS

The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service (IRS) states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has not been amended since receiving the determination letter. The plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

#### 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 employer contributions.

#### NOTE 5 FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

The hierarchy is broken down into three levels base on the ability to observe inputs as follows:

*Level 1* – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

*Level 2* – Inputs to the valuation methodology include:

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

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

*Level 3* – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2024 and 2023.

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Notes to Financial Statements  
(Continued)**

**NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)**

*Money market fund:* Value at the daily closing prices as reported by the fund. The money market fund held by the Plan is an open-ended mutual fund that is registered with the Securities and Exchange Commission (SEC). This fund is required to publish its daily NAV and to transact at that price.

*Common stock:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Exchange Traded Fund:* Investments in exchange traded funds are valued using a market approach based on quoted market prices, where available, or broker/dealer quotes of identical or comparable instruments.

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

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

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

	Level 1	Level 2	Level 3	Total
Common stocks	\$ 2,589,042	\$ -	\$ -	\$ 2,589,042
Money market funds	-	1,042,813	-	1,042,813
Mutual funds	5,762,750	-	-	5,762,750
Exchange Traded Funds	2,399,073	-	-	2,399,073
<b>Total assets at fair value</b>	<b>\$ 10,750,865</b>	<b>\$ 1,042,813</b>	<b>\$ -</b>	<b>\$ 11,793,678</b>

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

	Level 1	Level 2	Level 3	Total
Common stocks	\$ 8,618,725	\$ -	\$ -	\$ 8,618,725
Money market funds	-	1,608,707	-	1,608,707
<b>Total assets at fair value</b>	<b>\$ 8,618,725</b>	<b>\$ 1,608,707</b>	<b>\$ -</b>	<b>\$ 10,227,432</b>

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Notes to Financial Statements  
(Continued)**

**NOTE 6 NONPARTICIPANT-DIRECTED INVESTMENTS**

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments is as follows:

	2024	2023
Net Assets:		
Mutual funds/exchange traded funds	\$ 1,829,009	\$ 1,608,707
	\$ 1,829,009	\$ 1,608,707
Changes in net assets:		
Contributions	\$ 265,361	
Withdrawals	(219,669)	
Investment income (loss)	124,688	
Interest and dividends	61,454	
Benefits and expenses	(11,532)	
	\$ 220,302	

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
December 31, 2024**

Schedule H (Form 5500)  
EIN 31-1450651  
Plan Number – 002

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower, lessor, or similar party	Description of Investment	Cost	Current Value
	Avantis Emerging Markets	Exchange Traded Funds	\$ 95,416	\$ 95,416
	Dimensional Intern Small	Exchange Traded Funds	54,733	54,733
	ISHARES CORE DIVIDEND	Exchange Traded Funds	155,006	155,006
	ISHARES MSCI EAFE	Exchange Traded Funds	67,749	67,749
	ISHARES CORE S&P MID CAP	Exchange Traded Funds	85,863	85,863
	ISHARES CORE S&P SMALL CAP	Exchange Traded Funds	57,034	57,034
	ISHARES CORE S&P 500	Exchange Traded Funds	581,265	735,261
	JPMORGAN EQUITY PREMIUM	Exchange Traded Funds	41,997	41,997
	PIMCO MULTISECTOR BOND	Exchange Traded Funds	139,061	139,061
	WISDOMTREEUS QUALITY	Exchange Traded Funds	132,460	132,460
	Amplify Alternative HARV	Exchange Traded Funds	3,012	287
	ARK Autonomous Tech	Exchange Traded Funds	3,217	2,781
	Global x Cleantech ETF	Exchange Traded Funds	3,018	828
	Global x Lithium Battery	Exchange Traded Funds	3,051	1,957
	Ishares Russell Mid Cap	Exchange Traded Funds	35,226	50,700
	Ishares Russell Mid Cap	Exchange Traded Funds	39,359	45,916
	Ishares Russell 2000	Exchange Traded Funds	37,230	47,490
	Ishares Russell 2000	Exchange Traded Funds	41,144	46,788
	Vanguard FTSE All World	Exchange Traded Funds	162,313	174,526
	ALPS O SHRS U S SML CP	Exchange Traded Funds	23,969	26,976
	INVSC QQQ TRUST SRS 1	Exchange Traded Funds	98,606	131,170
	ISHARES MSCI EMER SMALL	Exchange Traded Funds	1,353	1,366
	ISHARES RUSSELL TOP 200 ETF	Exchange Traded Funds	35,721	46,300
	ISHARES RUSSELL TOP 200 GROWTH ETF	Exchange Traded Funds	86,549	121,493
	PACER US CASH COWS 100 ETF	Exchange Traded Funds	27,021	29,440
	PACER US EXPORT LEADERS ETF	Exchange Traded Funds	24,959	26,801
	VANECK GOLD MINERS ETF	Exchange Traded Funds	31,962	36,521
	WISDOMTREE INTER HDG QLY DIV GRT ETF	Exchange Traded Funds	29,480	30,448
	Ark ETF TR Innovation ETF	Exchange Traded Funds	5,677	5,677
	First TR Exchange Traded FD VI	Exchange Traded Funds	7,028	7,028
		Total Exchange Traded Funds	<u>2,110,479</u>	<u>2,399,073</u>
	JPMORGAN STRATEGIC INCOM	Mutual Funds	130,931	130,931
	LOOMIS SAYLES INVESTMENT	Mutual Funds	139,655	139,655
	PERFORMANCE TRUST TOTAL	Mutual Funds	143,325	143,325
	GATEWAY Y	Mutual Funds	102,584	102,584
	MFS INTERNATIONAL GROWTH	Mutual Funds	50,874	50,874
	MFS MID CAP VALUE I	Mutual Funds	71,910	71,910
	TROWE PRICE INTERNATIONAL VALUE EQ	Mutual Funds	49,483	49,483
	VOYA FDS TR SMALL CAP GR	Mutual Funds	66,862	66,862
	Vanguard Intern-Term Inv	Mutual Funds	742,000	741,975
	AKRE FOCUS FUND RETAIL	Mutual Funds	3,941	8,408
	CHAMPLAIN MID CAP ADVISOR SHARE	Mutual Funds	118,955	148,830
	FIDELITY INTL CAP APPRECIATION FUND	Mutual Funds	25,754	25,602
	MAIRS & POWER GROWTH FUND	Mutual Funds	39,085	50,860
	PRIMECAP ODYSSEY GROWTH FUND	Mutual Funds	59,683	55,662
	T ROWE PRICE ALL CAP OPPORTUNITIES INVST	Mutual Funds	73,265	82,960
	T ROWE PRICE CAP APPRECIATION	Mutual Funds	248,297	359,753

(Continued)

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
December 31, 2024**

Schedule H (Form 5500)  
EIN 31-1450651  
Plan Number – 002  
(Continued)

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower, lessor, or similar party	Description of Investment	Cost	Current Value
	WASATCH ULTRA GROWTH	Mutual Funds	32,181	38,123
	PAYDEN CORPORATE BOND FUND INVESTOR	Mutual Funds	73,205	62,044
	PGIM SHORT-TERM CORP BOND CL Z	Mutual Funds	61,577	58,176
	THOMPSON BOND FUND	Mutual Funds	361,822	346,666
	VANGUARD SHORT TERM INVMT GRADE ADMIRAL	Mutual Funds	366,684	355,921
	BNY MELLON DYNAMIC VALUE FUND A	Mutual Funds	31,005	32,981
	FIDELITY NEW MILLENNIUM	Mutual Funds	28,911	35,184
	HARTFORD SCHRODERS INTERNATIONAL STK A	Mutual Funds	10,478	10,952
	MAINGATE MLP I	Mutual Funds	50,635	98,413
	MATTHEWS EM SM COMS INSTL	Mutual Funds	31,209	28,664
	NEEDHAM AGGRESSIVE GROWTH RETAIL	Mutual Funds	13,212	14,253
	OBERWEIS SMALL-CAP OPPORTUNITIES	Mutual Funds	24,221	27,976
	PEAR TREE QUALITY ORDINARY	Mutual Funds	12,472	13,349
	PGIM JENNISON INTERNATIONAL OPPTS Z	Mutual Funds	28,023	30,407
	THRIVENT SMALL CAP STOCK	Mutual Funds	15,079	16,227
	VALUE LINE MID CAP FOCUSED	Mutual Funds	26,167	28,080
	VICTORY SYCAMORE ESTABLISHED VALUE A	Mutual Funds	28,164	28,283
	YCG ENHANCED	Mutual Funds	58,142	71,423
	Fidelity Total Bond	Bond Funds	20,000	23,895
	Energy Select	Closed End Funds	51,376	85,660
	Financial Select	Closed End Funds	72,370	108,743
	American Funds Small Cap	Mutual Funds - Equities	126,202	129,078
	American Funds Capital	Mutual Funds - Other	301,826	403,634
	First Eagle Global Fund	Mutual Funds - Other	122,172	175,215
	Janus Henderson Balanced	Mutual Funds - Other	122,416	154,533
	Oakmark Equity & Income	Mutual Funds - Other	216,829	281,625
	Fidelity 500 Index Fund	Stock Funds	50,000	96,496
	Fidelity Large Cap Stock	Stock Funds	15,000	50,612
	Fidelity Growth Strategies Fund	Stock Funds	30,000	56,290
	Fidelity OTC Port	Stock Funds	80,000	220,653
	Fidelity Growth & Income	Stock Funds	40,000	72,613
	Fidelity Blue Chip Growth	Stock Funds	60,000	166,439
	Fidelity Select Health Care	Stock Funds	65,000	121,761
	Fidelity Select Health Care SRVC	Stock Funds	10,000	21,315
	Fidelity Selected Consumer Staples	Stock Funds	10,000	18,206
	MSIF Global Insight Port CL A	Stock Funds	10,000	31,097
	Putnam Focused Equity Fund Class A	Stock Funds	10,000	18,089
		Total Mutual Funds	<u>4,732,982</u>	<u>5,762,750</u>
	UBS Prime Reserves	Money Market	64,664	64,664
	Fidelity Government Money Market	Money Market	258,949	258,949
	Cash - Charles Schwab Bank	Money Market	291,731	291,731
	Cash - UBS	Money Market	5,034	5,034
	Federatted Hermes Govt Reserves	Money Market	7,746	7,746
	BMO BK NATL ASSN CHICAGO ILL CD 5.05000%	Certificates of Deposit	125,000	125,140
	UBS BK USA SALT LAKE CITY UT CD 4.60000%	Certificates of Deposit	100,000	100,665
	PINNACLE BK NASHVILLE TENN CD 4.60000%	Certificates of Deposit	93,000	93,614
	BANK OF AMERICA NA CD 5.05000%	Certificates of Deposit	94,000	95,270
		Total Money Market	<u>1,040,124</u>	<u>1,042,813</u>

(Continued)

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
December 31, 2024**

Schedule H (Form 5500)  
EIN 31-1450651  
Plan Number – 002  
(Continued)

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower, lessor, or similar party	Description of Investment	Cost	Current Value
	Ally Financial Inc	Common Stock	50,242	54,015
	Aphabet Inc	Common Stock	102,521	111,311
	Amazon Inc	Common Stock	70,818	71,302
	Aeres Capital Corp	Common Stock	29,817	32,835
	AT&T	Common Stock	43,182	45,540
	Berkshire Hathaway	Common Stock	114,301	339,960
	Boeing Company	Common Stock	227,390	177,000
	Chevron Corp	Common Stock	65,547	86,180
	Cinn Financial Corp	Common Stock	44,921	100,590
	Citizens Financial Group Inc	Common Stock	32,634	43,760
	Conocophillips	Common Stock	32,562	49,585
	GE Aerospace	Common Stock	36,122	66,716
	GE Verona LLC	Common Stock	9,180	32,893
	Glazo Wellcome PLC	Common Stock	44,030	33,820
	Hertz Global	Common Stock	20,635	7,320
	Johnson & Johnson	Common Stock	46,986	48,448
	Keycorp New	Common Stock	46,856	68,560
	Microsoft Corp	Common Stock	37,720	99,053
	Nvida Corp	Common Stock	31,672	33,573
	Occidental Petroleum Crp	Common Stock	47,625	49,410
	Palantir Technologies	Common Stock	16,742	75,630
	Pfizer Inc	Common Stock	39,857	26,530
	Proctor & Gamble	Common Stock	50,000	56,163
	Schlumberger	Common Stock	39,223	38,340
	Tesla	Common Stock	55,129	121,152
	Vale SA-SP Spon	Common Stock	25,540	13,305
	W P Carey Inc	Common Stock	54,516	40,860
	WEC Energy Group	Common Stock	32,109	37,616
	Fidelity Enhanged Large Cap Growth ETF	Equity ETPs	60,000	130,925
	CVS Health Corp	Equity Funds	6,953	4,489
	Schwab Global Real Estate	Equity Funds	2,223	2,135
	Schwab Health Care	Equity Funds	3,445	3,083
	Schwab International Ind	Equity Funds	9,900	9,494
	Schwab Small Cap Index	Equity Funds	6,709	6,244
	Schwab Total Stock Market	Equity Funds	22,720	22,030
	Abbott Labs	Equity Funds	14,275	14,139
	Accenture PLC Ireland F	Equity Funds	11,507	14,072
	Adobe Inc	Equity Funds	9,814	8,894
	Air Prods & Chems Inc	Equity Funds	15,162	14,502
	American Elec Pwr Co Inc	Equity Funds	12,952	13,835
	American Express Co	Equity Funds	9,942	19,291
	American Finl Group Inc	Equity Funds	13,548	14,378
	Apple Inc	Equity Funds	2,723	15,025
	Cisco Sys Inc	Equity Funds	10,274	12,432
	Colgate Palmolive Co	Equity Funds	11,082	12,273
	Danaher Corp	Equity Funds	11,965	12,625
	Emerson Elec Co	Equity Funds	13,609	17,350
	Exxon Mobil Corp	Equity Funds	13,483	12,908
	Home Depot Inc	Equity Funds	11,327	13,615
	Hubbell Inc	Equity Funds	9,143	14,661
	Intuit	Equity Funds	7,785	12,570
	Marsh & McLennan Cos Inc	Equity Funds	10,331	12,745
	Mastercard Inc	Equity Funds	11,153	15,797
	Mcdonalds	Equity Funds	14,179	14,495

See independent auditors' report

**Greater Cincinnati Digestive Health Network, Inc. Profit Sharing Plan**

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
December 31, 2024**

Schedule H (Form 5500)  
EIN 31-1450651  
Plan Number – 002  
(Continued)

<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
	<u>Identity of issuer, borrower, lessor, or similar party</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Current Value</u>
	Nestle A S F	Equity Funds	16,227	11,438
	Nextera Energy Inc	Equity Funds	15,731	14,696
	PPG Inds Inc	Equity Funds	14,274	13,140
	S&P Global Inc	Equity Funds	7,560	9,961
	The Coca-Cola Co	Equity Funds	12,356	12,452
	UnitedHealth Group Inc	Equity Funds	12,074	12,647
	US BanCorp DEL	Equity Funds	13,383	15,545
	Waste Mgmt Inc Del	Equity Funds	10,233	13,116
	Williams COS Inc	Equity Funds	10,392	17,318
	IQVIA HLDGS INC	Equity Funds	22,646	56,988
	Cronos Group Inc	Equity Funds	232	232
	Ollies Bargain Outlet Holdings	Equity Funds	6,035	6,035
		<b>Total Common Stock</b>	<b>\$ 1,915,224</b>	<b>\$ 2,589,042</b>

See independent auditors' report