

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1996
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) OHIO GASTROENTEROLOGY GROUP INC 3400 OLENTANGY RIVER ROAD COLUMBUS, OH 43202-1523
2b	Employer Identification Number (EIN) 31-0834038
2c	Plan Sponsor's telephone number 614-754-5500
2d	Business code (see instructions) 621111

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/19/2025	BRUCE L HENNESSY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/19/2025	BRUCE L HENNESSY
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 400
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 260 6a(2) 282 6b 64 6c 78 6d 424 6e 1 6f 425 6g(1) 411 6g(2) 395 6h 20
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GASTROENTEROLOGY GROUP INC	D Employer Identification Number (EIN) 31-0834038	

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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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)

CORIENT

1801 WATERMARK DRIVE
SUITE 300
COLUMBUS, OH 43215-7088

(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?
52	NONE	49851	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

THE VANGUARD GROUP

23-1945930

(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?
64	NONE	27342	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

THE STEWART GROUP

545 METRO PLACE
SUITE 300
DUBLIN, OH 43017

(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?
52	NONE	18446	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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)

THE JOSEPH GROUP LLC

605 S. FRONT STREET
SUITE 100
COLUMBUS, OH 43215

(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?
52	NONE	17508	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

ATLAS WEALTH MANAGEMENT GROUP

8890 LYRA DRIVE
FIFTH FLOOR
COLUMBUS, OH 43240

(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?
52	NONE	12781	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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
(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.	
(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.

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GASTROENTEROLOGY GROUP INC	D Employer Identification Number (EIN) 31-0834038	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1430	10
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1449213	1560037
(2) Participant contributions	1b(2)	22142	25075
(3) Other	1b(3)	1211	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	857551	827843
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)	555915	180489
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	141461	144059
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	21107268	28428679
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	22336212	23048978

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	46472403	54215170
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	449	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	449	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	46471954	54215170

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2707246	
(B) Participants	2a(1)(B)	1668236	
(C) Others (including rollovers)	2a(1)(C)	7077	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4382559
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	9324	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	7736	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		17060
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	4	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1608740	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1608744
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	-375426	
(B) Other	2b(5)(B)		
(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)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		5588328
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		11221265

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3349760	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3349760
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	24422	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	103867	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		128289
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3478049

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7743216
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **VEID & VEID CPA'S**

(2) EIN: **54-2131378**

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
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information 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). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GASTROENTEROLOGY GROUP INC				D Employer Identification Number (EIN) 31-0834038	
Part I Distributions					
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.....				1	
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): _____ 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				3	
Part II Funding Information (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.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c 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					
Part III Amendments					
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					
Part IV ESOPs (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					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

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: a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 14c	
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:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
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	16b	
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
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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
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702575A</u> .	
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OHIO GASTROENTEROLOGY GROUP, INC.

401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

For the year ended December 31, 2023

Veid&Veid
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Trustees of
Ohio Gastroenterology Group, Inc. 401(k) Plan
Columbus, Ohio

Opinion

We have audited the accompanying financial statements of Ohio Gastroenterology Group, Inc. 401(k) Plan (the "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 plan benefits as of December 31, 2023 and 2022, the related statements of changes in net assets available for plan benefits for the years then ended and the related notes to the financial statements.

In early 2025, Management discovered an error in the employer profit sharing calculation for 2023. As further discussed in the second paragraph of Note 8, employer contributions were restated to reflect a decrease of \$172,293 and the employer profit sharing accounts receivable was reduced by the same amount.

In our opinion, the financial statements as restated and referred to above present fairly, in all material respects, the net assets available for benefits of Ohio Gastroenterology Group, Inc. 401(k) Plan as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the years then ended, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ohio Gastroenterology Group, Inc. and the Ohio Gastroenterology Group, Inc. 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 Ohio Gastroenterology Group, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 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 Ohio Gastroenterology Group, Inc. 401(k) 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 for ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of (1) Schedule H, line 4i – Schedule of Assets (Held at End of Year) for the year ended December 31, 2023, referred to as “supplemental information” is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the plan’s 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 auditing standards generally accepted in the United States of America.

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 are presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.



Veid & Veid
Certified Public Accountants
Cincinnati, Ohio

August 25, 2025

OHIO GASTROENTEROLOGY GROUP, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2023 and 2022

	2023			2022		
	General	Self-Directed Brokerage	Total	General	Self-Directed Brokerage	Total
ASSETS						
Cash	\$ 10	-	\$ 10	\$ 1,430	-	\$ 1,430
Investments (See note 3)						
Cash interest bearing at fair value	\$ 827,843	243,548	1,071,391	\$ 857,551	492,697	1,350,248
Investments at fair value	28,428,679	22,805,430	51,234,109	21,107,268	21,843,515	42,950,783
Investments measured at net asset value	11,965	168,524	180,489	36,852	519,063	555,915
Total investments	<u>29,268,487</u>	<u>23,217,502</u>	<u>52,485,989</u>	<u>22,001,671</u>	<u>22,855,275</u>	<u>44,856,946</u>
Receivables:						
Employer contributions	1,450,847	109,190	1,560,037	1,328,788	120,425	1,449,213
Employee contributions	23,082	1,993	25,075	20,705	1,437	22,142
Other receivables	-	-	-	-	1,211	1,211
Notes receivable from participants	106,657	37,402	144,059	98,649	42,812	141,461
Total receivables	<u>1,580,586</u>	<u>148,585</u>	<u>1,729,171</u>	<u>1,448,142</u>	<u>165,885</u>	<u>1,614,027</u>
TOTAL ASSETS	<u>30,849,083</u>	<u>23,366,087</u>	<u>54,215,170</u>	<u>23,451,243</u>	<u>23,021,160</u>	<u>46,472,403</u>
LIABILITIES						
Excess Employer Contributions	-	-	-	-	449	449
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>449</u>	<u>449</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u>\$ 30,849,083</u>	<u>\$ 23,366,087</u>	<u>\$ 54,215,170</u>	<u>\$ 23,451,243</u>	<u>\$ 23,020,711</u>	<u>\$ 46,471,954</u>

See accompanying notes and independent auditors' report

OHIO GASTROENTEROLOGY GROUP, INC. 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the Years Ended December 31, 2023 and 2022

	2023			2022		
	General	Self-Directed Brokerage	Total	General	Self-Directed Brokerage	Total
ADDITIONS						
Investment income:						
Net (depreciation)/appreciation includes realized	\$ 3,145,659	\$ 2,442,669	\$ 5,588,328	\$ (4,469,761)	\$ (3,665,569)	\$ (8,135,330)
Interest	6,587	2,737	9,324	32	4	36
Dividends	816,666	792,078	1,608,744	610,600	917,038	1,527,638
(Depreciation)/Income of real estate partnerships	(24,887)	(350,539)	(375,426)	1,243	22,855	24,098
Transfers between general and self-directed	<u>231,516</u>	<u>(231,516)</u>	<u>-</u>	<u>(18,135)</u>	<u>18,135</u>	<u>-</u>
Total investment income	4,175,541	2,655,429	6,830,970	(3,876,021)	(2,707,537)	(6,583,558)
Interest income on notes receivable from participants	6,587	1,149	7,736	3,222	1,160	4,382
Contributions:						
Employer	2,252,234	455,012	2,707,246	1,943,110	450,259	2,393,369
Participant	1,400,412	267,824	1,668,236	1,138,388	267,934	1,406,322
Rollovers, net	<u>7,077</u>	<u>-</u>	<u>7,077</u>	<u>146,673</u>	<u>-</u>	<u>146,673</u>
Total contributions	<u>3,659,723</u>	<u>722,836</u>	<u>4,382,559</u>	<u>3,228,171</u>	<u>718,193</u>	<u>3,946,364</u>
Total additions	7,841,851	3,379,414	11,221,265	(644,628)	(1,988,184)	(2,632,812)
DEDUCTIONS						
Deductions from net assets attributed to:						
Distributions to participants	419,589	2,930,171	3,349,760	1,505,921	3,834,677	5,340,598
Administrative expenses	<u>24,422</u>	<u>103,867</u>	<u>128,289</u>	<u>26,431</u>	<u>122,750</u>	<u>149,181</u>
Total deductions	<u>444,011</u>	<u>3,034,038</u>	<u>3,478,049</u>	<u>1,532,352</u>	<u>3,957,427</u>	<u>5,489,779</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	7,397,840	345,376	7,743,216	(2,176,980)	(5,945,611)	(8,122,591)
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR	<u>23,451,243</u>	<u>23,020,711</u>	<u>46,471,954</u>	<u>25,628,223</u>	<u>28,966,322</u>	<u>54,594,545</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR	<u>\$ 30,849,083</u>	<u>\$ 23,366,087</u>	<u>\$ 54,215,170</u>	<u>\$ 23,451,243</u>	<u>\$ 23,020,711</u>	<u>\$ 46,471,954</u>

See accompanying notes and independent auditors' report

**OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 1 - PLAN DESCRIPTION

The following description of the Ohio Gastroenterology Group, Inc. 401(k) Plan (the "Plan") is provided for general purposes only. Participants should refer to the Plan agreement or the summary plan description for a more complete description of the Plan's provisions.

GENERAL

The Plan is a 401(k) defined contribution plan covering all employees of Ohio Gastroenterology Group, Inc. (the "Company") who have completed one year of service (with a minimum of 1,000 hours of paid compensation during the plan year) and have attained 21 years of age. Each employee who has met the eligibility requirement will automatically become a participant on the first entry date which occurs after satisfying the requirements. The Plan entry dates are January 1, and July 1 of each year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 1, 2024 the Plan was amended to provide required coverage of long-term part-time (LTPT) employees provided they worked at least 500 hours in 3 consecutive years and attained the plan's age requirement by the last day of the determination period. In addition, the excludable employees changed to exclude leased employees and reclassified contract (1099) workers too.

CONTRIBUTIONS

The Company's contribution is determined at the discretion of the directors of the Company. During 2023 the Company made no matching contribution but did make a safe harbor non-elective contribution of \$848,362 and a profit-sharing contribution of \$1,858,884 which were allocated among participants eligible to share in the contribution for the plan year. During 2022 the Company made no matching contribution but did make a safe harbor non-elective contribution of \$593,279 and a profit-sharing contribution of \$1,800,090 which were allocated among participants eligible to share in the contribution for the plan year. The maximum annual addition (allocation of employer contribution, forfeitures and employee contributions) to the participant's account is limited to the lesser of 100% of the individual's salary, or \$66,000 unless at an age allowing for the catch-up contribution than \$73,500.

Participants may contribute through payroll deduction in either a pre-tax deferral or Roth deferral (after-tax) by a specific percentage or dollar amount of the participant's compensation. Employees can contribute up to \$22,500 to the Plan annually. Employees over the age of 50 are allowed an additional \$7,500 to be deferred based on Internal Revenue regulations. These amounts are treated as tax deferred compensation (if pre-tax deferral elected) and are exempt from federal taxation until they are withdrawn from the Plan.

PARTICIPANT ACCOUNTS

Each participant's account is adjusted by (a) the participant's contribution, (b) allocations of any employer's contributions, and (c) allocations of the Plan's earnings or losses (including any administrative expenses paid by the Plan). Allocations are based upon the performance of the investment funds chosen by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 1 - PLAN DESCRIPTION (Continued)

SELF-DIRECTED ACCOUNTS

The Plan allows for self-directed accounts which allow participants to invest their account balances in any investment desired within certain specified limitations. Participants are allowed to place investments into self-directed accounts in addition to or in place of the general accounts available through the Plan.

PARTICIPANT LOANS

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account. Interest rates are set by the Plan Administrator upon the date of the loan application based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances.

VESTING

Participants' contributions, rollover contributions, safe harbor contributions and earnings are fully vested at all times. The Company's matching contributions, profit-sharing contributions and earnings thereon vest as follows:

Years of Service	Percentage
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

FORFEITURES

Any portion of a participant's account which is not vested at the time of termination from the Plan is forfeited immediately at the date of termination. Forfeitures are allocated to participants as part of the Company's annual contribution or utilized for Plan expenses. The participant's balance will be reinstated if the participant returns to service within five years from the original termination date. Forfeitures were \$57,339 and \$116,092 in 2023 and 2022, respectively with \$57,881 and \$111,900 of unused amounts for 2023 and 2022, respectively.

PAYMENT OF BENEFITS

The Plan provides for distribution of a participant's account upon termination of employment, retirement, death or disability under several options. If the participant's vested interest is greater than \$5,000, the participant may choose to receive his benefit in the form of cash, an annuity, or a combination of these. If the vested interest is less than \$5,000 then the vested account balance may only be distributed in a single lump-sum payment in cash or in property.

OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Plan have been prepared in accordance with U.S. generally accepted accounting principles with the applicable accounting requirements of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

BASIS OF ACCOUNTING

The financial statements are prepared on the accrual method of accounting.

USE OF ESTIMATES

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

NOTES RECEIVABLE FROM PARTICIPANTS

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Participants investing in the general Plan can select from a variety of mutual funds offered through the Vanguard platform. The participants invest directly in mutual funds and those funds have quoted market prices which are used to value the investments. Shares or units of partnership interests are valued at the net asset value of shares held by the Plan at year end or based on recent comparable trades within the partnership.

Self-directed brokerage accounts are also stated at fair value using quoted market prices to value investments in publicly traded securities. Shares or units of partnership interests within the self-directed brokerage accounts are valued at the net asset value of shares held by the Plan at year end or based on recent comparable trades within the partnership.

Purchases and sales are recorded on a trade-date basis. Interest and dividend income are recorded on an accrual basis. The change in the unrealized difference between cost and fair value of investments held is reflected in the statement of changes in net assets available for benefits as net appreciation (depreciation) in fair value of investments. Gains and losses on disposition of investments are recognized at the time of disposition with the amount of gain or loss determined on an average cost basis for mutual funds and historic cost basis for individually held securities.

OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

ADMINISTRATIVE EXPENSES

The administrative expenses for the Plan are either paid by the Company or the Plan. The Plan Sponsor pays for expenses related to the audit of the Plan.

BENEFIT PAYMENTS

Benefits are recorded when paid.

PLAN TERMINATION

Although it has not expressed any intent to do so, the Employer 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 one-hundred-percent (100%) vested in their accounts.

NOTE 3 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan benefits. The United States generally accepted accounting principles provide a framework for measuring fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include; 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 Plan has no level 3 investments in 2023 or 2022.

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

**OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used.

Common and preferred stocks: Valued at the closing price reported on the active market on which the individual securities are traded (Level 1).

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1).

Partnerships: Partnerships that are publicly traded are valued at the closing price reported on the active market on which the individual securities are traded (Level 1). Partnerships privately held and not publicly traded are valued based on their calculated net asset value (NAV) based on the assets and liabilities adjusted to fair market value based on investor published information. Privately held partnerships are treated as (Level 2) based on (NAV).

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as categorized between general and self-directed brokerage investments as of December 31, 2023 and 2022.

	Fair Market Value Hierarchy			
<u>2023</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
General Money Market	\$827,843	-	-	\$827,843
Self-Directed Money Market	243,548	-	-	243,548
General Equity Mutual Funds	28,025,903	-	-	28,025,903
General Bond Mutual Funds	402,776	-	-	402,776
Self-Directed Brokerage				
Equities	1,440,838			1,440,838
Mutual Equity Funds	16,918,514			16,918,514
Mutual Bond Funds	-			-
Exchange Traded Funds	<u>4,446,078</u>	<u>-</u>	<u>-</u>	<u>4,446,078</u>
Total assets in the fair value hierarchy	\$52,305,500	-	-	\$52,305,500

Investments measured at net asset value Partnership/REITS:

General	11,965
Self-Directed	<u>168,524</u>

Investments at fair value \$52,485,989

**OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

	Fair Market Value Hierarchy			
2022	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
General Money market	\$857,551	-	-	\$857,551
Self-Directed Money market	492,697			492,697
General Mutual funds	21,107,268	-	-	21,107,268
Self-Directed Brokerage				
Equities	2,396,450			2,396,450
Mutual Equity Funds	13,077,118			13,077,118
Mutual Bond Funds	2,921,458			2,921,458
Exchange Traded Funds	<u>3,448,489</u>	<u>-</u>	<u>-</u>	<u>3,448,489</u>
Total assets in the fair value hierarchy	\$44,301,031	-	-	\$44,301,031

Investments measured at net asset value Partnership/REITS:

General	36,852
Self-Directed	<u>519,063</u>

Investments at fair value \$44,856,946

FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amounts of the Plan's financial instruments, including cash, participant notes receivable, employer contributions receivable and employee contributions receivable approximate fair value due to the short maturities of these financial instruments.

Fair Value of Investments in entities that Use Net Asset Value

The following table summarizes investments measured at fair value based on net Asset value (NAVs) per share as of December 31, 2023 and 2022, respectively.

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Description				
Hatteras Multi-Strategy TEI, LLC	\$180,489	N/A	Quarterly	One Year

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Description				
Hatteras Multi-Strategy TEI, LLC	\$555,915	N/A	Quarterly	One Year

OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 4 - INVESTMENT CONCENTRATIONS

The general investments are participant directed. The Plan has a high concentration in Vanguard target retirement investments. Investments in the Vanguard target retirement mutual funds for the years ended December 31, 2023 and 2022, were \$14,611,671 and \$11,722,226 respectively.

NOTE 5 - INCOME TAX STATUS

The Plan is a prototype plan offered by ScrogginsGear Consultants and CPAs. ScrogginsGear Consultants and CPAs obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service has determined and informed the Company that its' volume submitter plan is designed in accordance with the Internal Revenue Code (Code) sections 401(a). The letter specifically addresses the Plan amendments related to the qualification requirements in the 2017 cumulative list of Notice 2017-37, 2017-29 Internal Revenue Bulletin (IRB) 89.

The prototype plan was amended in accordance with pension-related provisions of the Further Consolidated Appropriations Act of 2019 (FCAA), the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE) as well as the Coronavirus Aid, Relief and Economic Security Act (CARES).

Although the Plan has been amended since the determination by the Internal Revenue Service, the prototype sponsor believes it continues to be designed in compliance with the Internal Revenue Code (Code) sections 401(a). Therefore, no provision for income taxes has been included in the Plan's financial statement.

NOTE 6 - RELATED PARTY TRANSACTIONS

Vanguard Retirement Plan Access, the custodian of the general plan assets of the Plan also has a related party The Vanguard Group, Inc. ("Vanguard") that manages the publicly traded Vanguard mutual funds offered by the general plan. Therefore, transactions with Vanguard qualify as party-in-interest transactions. Fees paid to The Vanguard Group, Inc. were \$24,122 and \$26,431 for the years ended 2023 and 2022, respectively.

NOTE 7 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

OHIO GASTROENTEROLOGY GROUP, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

(See accompanying financial statements and independent auditors' report)

NOTE 8 - SUBSEQUENT EVENTS

Effective January 1, 2024 the Plan was amended to provide required coverage of long-term part-time (LTPT) employees provided they worked at least 500 hours in 3 consecutive years and attained the plan's age requirement by the last day of the determination period. In addition, the excludable employees changed to exclude leased employees and reclassified contract (1099) workers too.

In February 2025, Management discovered an error in the profit-sharing calculation for the year ended 2023. Therefore, the audited financial statements were required to be restated for the 2023 year-end. The restatement lowered employer contributions by \$172,293 and the employer contributions receivable by the same amount.

NOTE 9 - DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through August 25, 2025, the date on which the financial statements were available to be re-issued. The Plan was amended effective January 1, 2024 as discussed in Note 8.

The audited financial statements were restated to reflect the subsequent error discovery discussed in Note 8. There were no other material events subsequent to December 31, 2023 and through the August 25, 2025.

OHIO GASTROENTEROLOGY GROUP, INC. 401(k) PLAN
(EIN 31-0834038) PLAN 001
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500, Schedule H, Line 4i)
December 31, 2023

a) b)	c)	d)	e)
	Description	Cost	Current Value
	Cash & Money Market Funds		
Charles Schwab	Schwab US Treasury Money Fund	\$ 10	\$ 10
* Vanguard	Vanguard Prime Money Market	<u>827,843</u>	<u>827,843</u>
	Total Cash & Money Market Funds	<u>827,853</u>	<u>827,853</u>
	Mutual Funds		
Dodge & Cox	Dodge & Cox Income Fund	1,249,600	1,360,788
Nicholas	Nicholas Equity Income	192,315	194,899
* Vanguard	Vanguard 500 Index Admiral	2,695,188	3,662,417
Neuberger Berman	Neuberger Berman Genesis	119,534	117,959
T. Rowe Price	T. Rowe Price Growth Stock	1,075,396	1,220,225
* Vanguard	Vanguard Health Care Admiral	193,067	191,809
* Vanguard	Vanguard Mid Cap Index Admiral	531,895	573,737
* Vanguard	Vanguard Small Cap Index Admiral	528,029	590,385
Dreyfus	DFA Emerging Mkts Small Cap Port	1,063,849	1,042,634
Invesco	Invesco International Growth	114,555	99,732
PIMCO	PIMCO Low Duration Instl	25,095	24,447
American Funds	American Funds American Balanced R6	93,191	102,117
* Vanguard	Vanguard Target Retirement 2020	1,731,660	1,574,629
* Vanguard	Vanguard Target Retirement 2025	1,291,413	1,252,851
* Vanguard	Vanguard Target Retirement 2030	3,025,102	3,291,191
* Vanguard	Vanguard Target Retirement 2035	3,095,769	3,314,885
* Vanguard	Vanguard Target Retirement 2040	877,664	898,831
* Vanguard	Vanguard Target Retirement 2045	1,571,331	1,712,625
* Vanguard	Vanguard Target Retirement 2050	907,425	1,004,962
* Vanguard	Vanguard Target Retirement 2055	887,914	967,763
* Vanguard	Vanguard Target Retirement 2060	237,547	259,351
* Vanguard	Vanguard Target Retirement 2065	276,160	324,994
* Vanguard	Vanguard Target Retirement 2070	9,005	9,590
Dreyfus	DFA U.S. Large Cap Value	1,302,826	1,463,924
Dreyfus	DFA U.S. Targeted Value Portfolio I	433,648	501,077
Dodge & Cox	Dodge & Cox International Stock	893,733	828,336
* Vanguard	Vanguard Total Bond Market Index Admiral	443,885	419,043
* Vanguard	Vanguard Target Retirement Income	235,678	234,703
* Vanguard	Vanguard Total International Bond Index Admiral	435,933	402,776
* Vanguard	Vanguard Total International Stock Index Admiral	712,265	714,963
Allspring	Allspring Small Company Growth Institutional	<u>86,410</u>	<u>71,036</u>
	Total Mutual Funds	<u>26,337,082</u>	<u>28,428,679</u>

OHIO GASTROENTEROLOGY GROUP, INC. 401(k) PLAN
(EIN 31-0834038) PLAN 001
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500, Schedule H, Line 4i)
December 31, 2023

a) b)	c)	d)	e)
	Description	Cost	Current Value
Various	Self-Directed Brokerage Accounts	20,886,926	23,048,978
	Participant Loans (Interest rates 3.25- 8.5%)	-	144,059
	Partnerships		
	Hatteras Multi Strategy TEI LLC	32,914	11,965
	Hatteras Multi Strategy TEI LLC (Self-Directed)	385,712	168,524
	Total Partnerships	<u>418,626</u>	<u>180,489</u>
	TOTAL ASSETS HELD FOR INVESTMENT PURPOSES	<u>\$ 48,470,487</u>	<u>\$ 52,630,058</u>

* Vanguard Party-in-Interest

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2023 or fiscal plan year beginning		01/01/2023	and ending
			12/31/2023
A This return/report is for:	☐ a multiemployer plan	☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan	☐ a DFE (specify) _____	
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.	☐		

Part II Basic Plan Information—enter all requested information			
1a Name of plan OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN	1b	Three-digit plan number (PN) ▶	001
	1c	Effective date of plan 01/01/1996	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) OHIO GASTROENTEROLOGY GROUP INC 3400 OLENTANGY RIVER ROAD COLUMBUS OH 43202-1523	2b	Employer Identification Number (EIN) 31-0834038	
	2c	Plan Sponsor's telephone number (614) 754-5500	
	2d	Business code (see instructions) 621111	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	☒	☒ 10/20/2025	Bruce L Hennessy
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	☒	☒ 10/24/2025	Bruce L Hennessy
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)
v. 230728

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning		and ending	
A	Name of plan	B	Three-digit plan number (PN)
C	Plan sponsor's name as shown on line 2a of Form 5500	D	Employer Identification Number (EIN)

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

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

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f		

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l		
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Part II Income and Expense Statement

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

Income

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

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

Expenses

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

Net Income and Reconciliation

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

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name:

(2) EIN:

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. 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:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a			
4b			
4c			
4d			
4e			
4f			
4g			
4h			
4i			
4j			
4k			
4l			
4m			
4n			

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.)

c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)

d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)

e Was this plan covered by a fidelity bond?

f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?

g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?

h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?

i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)

j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)

k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?

l Has the plan failed to provide any benefit when due under the plan?

m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)

n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN

EIN: 31-0834038

Plan Sponsor's Name OHIO GASTROENTEROLOGY GROUP INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard Cash Reserves Federal MM	Cash Equivalent	827,843	827,843
	Vanguard 500 Index Adm	Mutual Fund	2,695,188	3,662,417
	Dodge & Cox Income Fund I	Mutual Fund	893,733	828,336
	Vanguard Health Care Adm	Mutual Fund	193,057	191,809
	Nicholas Equity Income I	Mutual Fund	192,315	194,899
	Vanguard Mid Cap Index Adm	Mutual Fund	531,895	573,737
	Invesco Oppy Intl Growth R6	Mutual Fund	114,555	99,732

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN

EIN: 31-0834038

Plan Sponsor's Name OHIO GASTROENTEROLOGY GROUP INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard Small Cap Index Adm	Mutual Fund	528,029	590,385
	T. Rowe Price Growth Stock Inv	Mutual Fund	1,075,395	1,220,225
	Neuberger Berman Genesis Instl	Mutual Fund	119,534	117,959
	DFA Emerging Mkts Small Cap Port I	Mutual Fund	1,063,849	1,042,634
	Vanguard Total Intl Bond Index Adm	Mutual Fund	435,933	402,776
	American Funds American Balanced R6	Mutual fund	93,191	102,117
	DFA U.S. Targeted Value Portfolio I	Mutual Fund	433,648	501,077

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN

EIN: 31-0834038

Plan Sponsor's Name OHIO GASTROENTEROLOGY GROUP INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Allspring Small Co Growth Instl	Mutual Fund	86,410	71,036
	Vanguard Target Retirement 2020 Inv	Mutual Fund	171,660	1,574,629
	Vanguard Target Retirement 2025 Inv	Mutual Fund	1,291,413	1,252,651
	Vanguard Target Retirement 2030 Inv	Mutual Fund	3,025,102	3,291,191
	Vanguard Target Retirement 2035 Inv	Mutual Fund	3,095,769	3,314,885
	Vanguard Target Retirement 2040 Inv	Mutual Fund	877,664	898,831
	Vanguard Target Retirement 2045 Inv	Mutual fund	1,571,331	1,712,625

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN

EIN: 31-0834038

Plan Sponsor's Name OHIO GASTROENTEROLOGY GROUP INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard Target Retirement 2050 Inv	Mutual Fund	907,425	1,004,962
	Vanguard Target Retirement 2055 Inv	Mutual Fund	887,914	967,763
	Vanguard Target Retirement 2060 Inv	Mutual Fund	237,547	259,351
	Vanguard Target Retirement 2065 Inv	Mutual Fund	276,160	324,994
	Vanguard Total Intl Stock Index Adm	Mutual Fund	712,265	714,963
	DFA U. S. Large Cap Value Portfolio	Mutual Fund	1,302,826	1,463,924
	Dodge & Cox Internationa Stock Fund	Mutual Fund	1,249,600	1,360,788

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN

EIN: 31-0834038

Plan Sponsor's Name OHIO GASTROENTEROLOGY GROUP INC

PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard Total Bond Market Index Ad	Mutual fund	443,885	419,043
	Vanguard Target Retirement Income	Mutual Fund	235,678	234,703
	Participant Loans	Loan of Vested Interest to Participants Rates 3.25% to 8.25%	144,059	144,059
	Hatteras Core Alternative TEI LLC	Reg. Ltd. Partnership	555,915	180,489
	Self-Directed Brokerage Accounts	Self-Directed Brokerage Accounts	22,459,292	23,048,978
	PIMCO Low Duration Instl	Mutual Fund	25,095	24,447
	DFA U.S. Targeted Value Portfolio I	Mutual Fund	433,648	501,077

Plan Name	OHIO GASTROENTEROLOGY GROUP INC 401(K) PLAN	EIN:	31-0834038
Plan Sponsor's Name	OHIO GASTROENTEROLOGY GROUP INC	PN:	001

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