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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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.)
- [X] 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:
- [X] 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
COLUMBUS ORTHOPAEDIC CLINIC, P. A. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 07/01/1978

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)
COLUMBUS ORTHOPAEDIC CLINIC, P.A.

670 LEIGH DRIVE
COLUMBUS, MS 39705

2b Employer Identification Number (EIN)
64-0934204

2c Plan Sponsor's telephone number
662-328-1012

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.	10/07/2026	MENISSIA COWART
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] 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**	186
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	**6a(1)**	142
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	132
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	26
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	158
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	158
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	153
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	143
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	12
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 Characteristic Codes in the instructions:

2A 2E 2F 2G 2J 2K 2R 2T 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
COLUMBUS ORTHOPAEDIC CLINIC, P. A. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
COLUMBUS ORTHOPAEDIC CLINIC, P.A.

D Employer Identification Number (EIN)
64-0934204

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).. . . . . [X] 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

MID-ATLANTIC TRUST COMPANY

27-3169253

(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)

RENASANT BANK

209 TROY ST.
TUPELO, MS 38802

(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?
21 27	NONE	78324	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

EPIC RETIREMENT PLAN SERVICES, INC.

16-1450952

(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?
15 38	NONE	3233	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] 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

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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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
COLUMBUS ORTHOPAEDIC CLINIC, P. A. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
COLUMBUS ORTHOPAEDIC CLINIC, P.A.

D Employer Identification Number (EIN)
64-0934204

Part I Asset and Liability Statement

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	49	56
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(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)	971031	896930
(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)	8248083	10296610
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	509009	668667

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	9728172	11862263
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k		
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	9728172	11862263

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)	913245	
(B) Participants	2a(1)(B)	657556	
(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)		1570801
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	33240	
(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)		33240
(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)	399091	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		399091
(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)		1091288
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		3094420
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	876663	
(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)		876663
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)	3233	
(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)	80433	
(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)		83666
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		960329
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2134091
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) [X] 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) [X] 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: NAIL MCKINNEY PROFESSIONAL ASSOC. **(2)** EIN: 64-0760834

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.)	**4a**	X		5256
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.)	**4b**		X	
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.)	**4c**		X	
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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		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?	**4f**		X	
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?	**4g**		X	
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?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
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.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
COLUMBUS ORTHOPAEDIC CLINIC, P. A. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
COLUMBUS ORTHOPAEDIC CLINIC, P.A.

D Employer Identification Number (EIN)
64-0934204

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): 27-3169253

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**

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)	**14a**	
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)	**14b**	
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)	**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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703383A .

FINANCIAL REPORT

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(k) PLAN

Columbus, Mississippi

December 31, 2025

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Columbus Orthopaedic Clinic, P.A. 401(k) Plan
Columbus, Mississippi

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

We have performed audits of the accompanying financial statements of Columbus Orthopaedic Clinic, P.A. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Columbus Orthopaedic Clinic, P.A., 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Columbus Orthopaedic Clinic, P.A. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Columbus Orthopaedic Clinic, P.A. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of Assets Held for Investment Purposes at End of Year and Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Tupelo, Mississippi
August 5, 2026

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(k) PLAN

December 31, 2025 and 2024

	2025	2024
ASSETS		
INVESTMENTS:		
Investments at fair value	$ 10,296,610	$ 8,248,083
Self-directed brokerage accounts at fair value	668,667	509,009
Total investments	10,965,277	8,757,092
CASH AND CASH EQUIVALENTS	896,986	971,080
Total assets	11,862,263	9,728,172
LIABILITIES	-	-
Net assets available for benefits	$ 11,862,263	$ 9,728,172

The notes to financial statements are an integral part of these statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(k) PLAN

Year ended December 31, 2025

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in fair value of assets	$ 1,333,634
Interest and dividends	189,985
	1,523,619
Contributions:	
Employer	913,245
Participant deferrals	657,556
	1,570,801
Total additions	3,094,420
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	876,663
Administrative expenses	83,666
Total deductions	960,329
Net increase	2,134,091
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	9,728,172
End of year	$ 11,862,263

The notes to financial statements are an integral part of this statement.

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

December 31, 2025

NOTE 1. DESCRIPTION OF PLAN

The following brief description of the Columbus Orthopaedic Clinic, P.A. 401(k) Plan (the Plan) is provided for general information purposes only. The Plan covers employees of Columbus Orthopaedic Clinic, P.A., Columbus Orthopaedic Center, LLC and Meridian Orthopaedic Surgery Clinic, LLC (the "Company"). Participants should refer to the Plan agreement for more complete information.

A. *General.* The Plan is a defined contribution plan covering substantially all full-time employees of the Company who have met certain service and eligibility requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

B. *Contributions*. Each year, participants may contribute up to applicable IRS limits of pretax annual compensation, as defined in the Plan. For eligible participants, the employer makes a matching contribution of 100% of the first 3% of compensation. The Company may make a discretionary additional matching contribution for the year by an amount determined each year by the Company's Board of Directors. At the discretion of the Company's Board of Directors, the Company may make additional contributions or suspend or reduce its contributions to the Plan for any Plan year or portion thereof. Participants may also contribute amounts representing distributions from other qualified plans.

C. *Participant Accounts*. Each participant's account is credited with the participant's contribution and allocations of the Company's contribution, if any, and plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

D. *Vesting*. Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts, plus actual earnings thereon, is based on years of continuous service. A participant is 100% vested after six years of credited service.

E. *Payment of Benefits*. Upon normal retirement age 65, death or disability, if earlier, retirement or termination of employment, the participant's vested benefits are paid to the participant or his or her beneficiary in the form of a lump-sum distribution.

F. *Forfeited Accounts.* At December 31, 2025 and 2024, forfeited, nonvested accounts totaled $ 2,583 and $ 4,744, respectively. These accounts may be used to reduce future employer contributions or pay plan expenses. The Plan used forfeitures of $ 34,372 to pay plan expenses and reduce employer contributions during 2025.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Basis of Accounting*. The financial statements of the Plan are prepared under the accrual method of accounting.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

B. *Valuation of Investments*. The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians. See Note 3 for discussion of fair value measurements.

C. *Estimates*. The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

D. *Payment of Benefits.* Benefits are recorded when paid.

E. *Administrative Expenses*. Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Investment related expenses are included in the net change in fair value of investments.

F. *Subsequent Event*s. In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through the date of the Independent Auditors' Report, which is the date the financial statements were available to be issued.

NOTE 3. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 and the methodologies used for assets measured at fair value are described as follows:

Level 1. Fair value inputs include unadjusted quoted prices in active markets for identical assets or liabilities and have the highest priority. The fair value of money market funds and mutual funds are based on quoted market prices.

Level 2. Fair value inputs include significant other observable inputs other than Level 1 inputs such as quoted prices for similar assets, quoted prices in markets that are not active or other observable inputs that can be corroborated by observable market data. There were no Plan investments valued using Level 2 input.

Level 3. Fair value inputs include unobservable inputs that are supported by little or no market activity such as pricing models, discounted cash flow methodologies or similar techniques. Level 3 inputs have the lowest priority. There were no Plan investments valued using Level 3 input.

NOTE 3. FAIR VALUE MEASUREMENTS - (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2025 and 2024.

	Investment Assets at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Cash/Money Market Fund	$ 108,712	$ -	$ -	$ 108,712
Mutual Funds	10,856,565	-	-	10,856,565
Total assets at fair value	$ 10,965,277	$ -	$ -	$ 10,965,277

	Investment Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Cash/Money Market Fund	$ 29,147	$ -	$ -	$ 29,147
Mutual Funds	8,727,945	-	-	8,727,945
Total assets at fair value	$ 8,757,092	$ -	$ -	$ 8,757,092

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2025 are reported in net appreciation in fair value of investments.

NOTE 4. CERTIFIED INFORMATION

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2025 and 2024, and net appreciation in fair value of investments and interest and dividend income for the year ended December 31, 2025, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Renasant Bank (the trustee of the Plan).

NOTE 5. FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Plan management is of the opinion that the Plan meets the Internal Revenue Service requirements as to both design and operation and, therefore, continues to be tax exempt. Therefore no provision for income taxes has been included in the plan's financial statements.

The Plan's Form 5500 information returns are subject to examination by the Department of Labor generally for three years after they are filed. Management has evaluated the tax positions taken and has not identified any positions that are not more likely than not to be sustained upon examination.

NOTE 6. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan at any time to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

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 statements of net assets available for benefits.

NOTE 8. RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain plan investments are managed by Renasant Bank ("Investments at fair value" on page 7), the trustee, as defined by the plan and, therefore, these transactions qualify as party in interest transactions. The plan made direct payments to the third party administrator of $ 83,666 in 2025, which were not covered by revenue sharing. The Plan sponsor pays directly any other fees related to the plan's operations.

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

(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
	Mid Atlantic Master Cash Account	Cash		$ 56
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 896,930
	American Century Small Cap Growth Fund R6 Class	Mutual Fund		$ 121,152
	Cohen & Steers Real Estate Securites Fund, Inc. Class Z	Mutual Fund		$ 11
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 147,416
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 444,478
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 1
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 518,149
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 53,528
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 183,894
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 119,006
	T. Rowe Price Retirement I 2020 Fund I Class	Mutual Fund		$ 286,516
	T. Rowe Price Retirement I 2025 Fund I Class	Mutual Fund		$ 235,966
	T. Rowe Price Retirement I 2030 Fund I Class	Mutual Fund		$ 355,490
	T. Rowe Price Retirement I 2035 Fund I Class	Mutual Fund		$ 1,084,454
	T. Rowe Price Retirement I 2040 Fund I Class	Mutual Fund		$ 334,352
	T. Rowe Price Retirement I 2045 Fund I Class	Mutual Fund		$ 748,918
	T. Rowe Price Retirement I 2050 Fund I Class	Mutual Fund		$ 953,630
	T. Rowe Price Retirement I 2055 Fund I Class	Mutual Fund		$ 2,182,929
	T. Rowe Price Retirement I 2060 Fund I Class	Mutual Fund		$ 124,805
	T. Rowe Price Retirement I 2065 Fund I Class	Mutual Fund		$ 42,351
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 222,588
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 213,050
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 199,645
	Vanguard Mid-Cap Index Fund Admiral Shares	Mutual Fund		$ 123,875
	Vanguard Small-Cap Index Fund Admiral Shares	Mutual Fund		$ 181,573
	Vanguard Total International Stock Index Fund Admiral Shares	Mutual Fund		$ 84,087
	Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Fund		$ 126,372
	Self-Directed Brokerage Accounts	Various		$ 668,667
*	Renasant Moderate Growth Model	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 1,684
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 2,298
	American Century Small Cap Growth Fund R6	Mutual Fund		$ 2,474
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund		$ 4,689
	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 561
	Buffalo International Fund Institutional Class	Mutual Fund		$ 1,734
	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	Mutual Fund		$ 1,716
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 2,119

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

(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
*	Renasant Moderate Growth Model - (Continued)			
	Federated Hermes International Small-Mid Co. Fund Instituional	Mutual Fund		$ 1,847
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 3,031
	Federated Hermes Total Return Fund Class R6	Mutual Fund		$ 4,694
	First Eagle Global Fund Class R6	Mutual Fund		$ 1,212
	Hartford International Value Fund Class R6	Mutual Fund		$ 1,200
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 4,681
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 3,510
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 2,969
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 1,783
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 2,917
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 578
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 3,511
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 2,090
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 1,160
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 2,485
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 2,937
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 726
	Vanguard Large-Cap Index Fund Admiral Shares	Mutual Fund		$ 2,538
*	Renasant Conservative Growth Model	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 20,921
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 43,387
	American Century Small Cap Growth Fund R6	Mutual Fund		$ 29,846
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund		$ 69,597
	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 7,259
	Buffalo International Fund Institutional Class	Mutual Fund		$ 15,768
	Cohen & Steers Real Estate Securites Fund, Inc. Class Z	Mutual Fund		$ 14,439
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 23,479
	Federated Hermes International Small-Mid Co Fund Institutional	Mutual Fund		$ 14,785
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 27,361
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 69,448
	First Eagle Global Fund Class R6	Mutual Fund		$ 7,850
	Hartford International Value Fund Class R6	Mutual Fund		$ 13,939
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 69,482
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 58,081
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 26,903
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 14,689
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 28,120
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 7,391

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

(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
*	Renasant Conservative Growth Model - (Continued)			
	PIMCO Income Fund Institutional Class I-2	Mutual Fund		$ 52,308
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 24,028
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 21,556
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 30,069
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 28,878
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 7,593
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 24,876
*	Renasant Growth Model	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 8,908
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 9,124
	American Century Small Cap Growth Fund R6	Mutual Fund		$ 15,718
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund		$ 18,088
	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 3,055
	Buffalo International Fund Insitutional Class	Mutual Fund		$ 9,866
	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	Mutual Fund		$ 8,999
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 13,325
	Federated Hermes International Small-Mid Co Fund Institutional	Mutual Fund		$ 9,267
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 18,505
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 18,018
	First Eagle Global Fund Class R6	Mutual Fund		$ 6,720
	Hartford International Value Fund Class R6	Mutual Fund		$ 7,718
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 18,046
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 15,389
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 18,195
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 9,414
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 17,993
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 6,133
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 13,719
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 13,895
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 6,087
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 16,139
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 18,579
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 4,576
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 15,684
*	Renasant Income Model Strategy	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 2,180
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 5,642

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

(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
*	Renasant Income Model Strategy - (Continued)			
	American Century Small Cap Growth Fund R6 Class	Mutual Fund		$ 2,260
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund		$ 7,910
	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 1,410
	Buffalo International Fund Institutional Class	Mutual Fund		$ 896
	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	Mutual Fund		$ 1,421
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 2,096
	Federated Hermes International Small-Mid Co. Fund Institutional	Mutual Fund		$ 750
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 2,088
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 7,893
	First Eagle Global Fund Class R6	Mutual Fund		$ 744
	Hartford International Value Fund Class R6	Mutual Fund		$ 916
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 7,955
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 6,391
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 2,046
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 1,445
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 2,132
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 2,227
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 5,955
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 2,091
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 2,100
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 2,269
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 698
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 441
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 2,061

* Denotes party-in-interest

SCHEDULE H, LINE 4a
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

Participant Contributions Transferred Late to the Plan			Check Here if Late Participant	Total That Constitutes Nonexempt Prohibited Transactions			
Amount Withheld	Date Withheld	Date Remitted	Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
$ 5,256	11/26/2025	12/10/2025					$ 5,256

SCHEDULE H, LINE 4a
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

Participant Contributions Transferred Late to the Plan			Check Here if Late Participant	Total That Constitutes Nonexempt Prohibited Transactions			
Amount Withheld	Date Withheld	Date Remitted	Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
$ 5,256	11/26/2025	12/10/2025					$ 5,256

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

(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
	Mid Atlantic Master Cash Account	Cash		$ 56
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 896,930
	American Century Small Cap Growth Fund R6 Class	Mutual Fund		$ 121,152
	Cohen & Steers Real Estate Securites Fund, Inc. Class Z	Mutual Fund		$ 11
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 147,416
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 444,478
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 1
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 518,149
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 53,528
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 183,894
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 119,006
	T. Rowe Price Retirement I 2020 Fund I Class	Mutual Fund		$ 286,516
	T. Rowe Price Retirement I 2025 Fund I Class	Mutual Fund		$ 235,966
	T. Rowe Price Retirement I 2030 Fund I Class	Mutual Fund		$ 355,490
	T. Rowe Price Retirement I 2035 Fund I Class	Mutual Fund		$ 1,084,454
	T. Rowe Price Retirement I 2040 Fund I Class	Mutual Fund		$ 334,352
	T. Rowe Price Retirement I 2045 Fund I Class	Mutual Fund		$ 748,918
	T. Rowe Price Retirement I 2050 Fund I Class	Mutual Fund		$ 953,630
	T. Rowe Price Retirement I 2055 Fund I Class	Mutual Fund		$ 2,182,929
	T. Rowe Price Retirement I 2060 Fund I Class	Mutual Fund		$ 124,805
	T. Rowe Price Retirement I 2065 Fund I Class	Mutual Fund		$ 42,351
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 222,588
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 213,050
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 199,645
	Vanguard Mid-Cap Index Fund Admiral Shares	Mutual Fund		$ 123,875
	Vanguard Small-Cap Index Fund Admiral Shares	Mutual Fund		$ 181,573
	Vanguard Total International Stock Index Fund Admiral Shares	Mutual Fund		$ 84,087
	Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Fund		$ 126,372
	Self-Directed Brokerage Accounts	Various		$ 668,667
*	Renasant Moderate Growth Model	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 1,684
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 2,298
	American Century Small Cap Growth Fund R6	Mutual Fund		$ 2,474
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund		$ 4,689
	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 561
	Buffalo International Fund Institutional Class	Mutual Fund		$ 1,734
	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	Mutual Fund		$ 1,716
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 2,119

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

(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
*	Renasant Moderate Growth Model - (Continued)			
	Federated Hermes International Small-Mid Co. Fund Instituional	Mutual Fund		$ 1,847
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 3,031
	Federated Hermes Total Return Fund Class R6	Mutual Fund		$ 4,694
	First Eagle Global Fund Class R6	Mutual Fund		$ 1,212
	Hartford International Value Fund Class R6	Mutual Fund		$ 1,200
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 4,681
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 3,510
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 2,969
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 1,783
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 2,917
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 578
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 3,511
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 2,090
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 1,160
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 2,485
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 2,937
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 726
	Vanguard Large-Cap Index Fund Admiral Shares	Mutual Fund		$ 2,538
*	Renasant Conservative Growth Model	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 20,921
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 43,387
	American Century Small Cap Growth Fund R6	Mutual Fund		$ 29,846
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	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 7,259
	Buffalo International Fund Institutional Class	Mutual Fund		$ 15,768
	Cohen & Steers Real Estate Securites Fund, Inc. Class Z	Mutual Fund		$ 14,439
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 23,479
	Federated Hermes International Small-Mid Co Fund Institutional	Mutual Fund		$ 14,785
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 27,361
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 69,448
	First Eagle Global Fund Class R6	Mutual Fund		$ 7,850
	Hartford International Value Fund Class R6	Mutual Fund		$ 13,939
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 69,482
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 58,081
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 26,903
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 14,689
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 28,120
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 7,391

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

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	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 24,028
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 21,556
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 30,069
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 28,878
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 7,593
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 24,876
*	Renasant Growth Model	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 8,908
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 9,124
	American Century Small Cap Growth Fund R6	Mutual Fund		$ 15,718
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund		$ 18,088
	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 3,055
	Buffalo International Fund Insitutional Class	Mutual Fund		$ 9,866
	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	Mutual Fund		$ 8,999
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 13,325
	Federated Hermes International Small-Mid Co Fund Institutional	Mutual Fund		$ 9,267
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 18,505
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 18,018
	First Eagle Global Fund Class R6	Mutual Fund		$ 6,720
	Hartford International Value Fund Class R6	Mutual Fund		$ 7,718
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 18,046
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 15,389
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 18,195
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 9,414
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 17,993
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 6,133
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 13,719
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 13,895
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 6,087
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 16,139
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 18,579
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 4,576
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 15,684
*	Renasant Income Model Strategy	Separately Managed Account		
	Mid Atlantic Master Cash Account	Cash		$ 2,180
	Federated Hermes Government Obligations Fund Premier	Money Market Fund		$ 5,642

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR

COLUMBUS ORTHOPAEDIC CLINIC, P.A. 401(K) PLAN

EIN: 64-0934204
PLAN NUMBER 002

December 31, 2025

(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
*	Renasant Income Model Strategy - (Continued)			
	American Century Small Cap Growth Fund R6 Class	Mutual Fund		$ 2,260
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund		$ 7,910
	BrandywineGLOBAL - High Yield Fund Class IS	Mutual Fund		$ 1,410
	Buffalo International Fund Institutional Class	Mutual Fund		$ 896
	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	Mutual Fund		$ 1,421
	Dodge & Cox Stock Fund Class I	Mutual Fund		$ 2,096
	Federated Hermes International Small-Mid Co. Fund Institutional	Mutual Fund		$ 750
	Federated Hermes MDT Large Cap Growth Fund Class R6 Shares	Mutual Fund		$ 2,088
	Federated Hermes Total Return Bond Fund Class R6 Shares	Mutual Fund		$ 7,893
	First Eagle Global Fund Class R6	Mutual Fund		$ 744
	Hartford International Value Fund Class R6	Mutual Fund		$ 916
	JPMorgan Core Bond Fund Class R6	Mutual Fund		$ 7,955
	JPMorgan Global Bond Opportunities Fund Class R6	Mutual Fund		$ 6,391
	JPMorgan Growth Advantage Fund Class R6	Mutual Fund		$ 2,046
	JPMorgan Hedged Equity Fund Class R6	Mutual Fund		$ 1,445
	Matthews Emerging Markets Small Co Fund Inst Class Shares	Mutual Fund		$ 2,132
	MFS Mid Cap Value Fund Class R6	Mutual Fund		$ 2,227
	PIMCO Income Fund Institutional Class	Mutual Fund		$ 5,955
	Putnam Large Cap Value Fund Class R6	Mutual Fund		$ 2,091
	Schwab Treasury Infl Protected Secs Index	Mutual Fund		$ 2,100
	Undiscovered Managers Behavioral Value Fund Class R6	Mutual Fund		$ 2,269
	Value Line Mid Cap Focused Fund Institutional Class	Mutual Fund		$ 698
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual Fund		$ 441
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund		$ 2,061

* Denotes party-in-interest