# 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
GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A. 401K PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 10/07/1983

**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)
GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A.

1817 NORTH MILLS AVENUE
ORLANDO, FL 32803

**2b** Employer Identification Number (EIN) 59-2358293

**2c** Plan Sponsor's telephone number 407-599-5900

**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. | 10/14/2026 | HENRY LEVINE, M.D. |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/14/2026 | HENRY LEVINE, M.D. |
| | **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: | **4b** | EIN |
| **a** | Sponsor's name | **4d** | PN |
| **c** | Plan Name | | |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 164 |
| **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)** | 125 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 101 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 44 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 145 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 145 |
| **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)** | 164 |
| **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)** | 145 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested. | **6h** | 19 |
| **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 2J

**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)** [ ] **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 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
GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A. 401K PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A.

**D** Employer Identification Number (EIN)
59-2358293

## 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 | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 509876 | 460409 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 23503 | 30100 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 752632 | 150324 |
| **(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) | 22301572 | 26291244 |
| **(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) | | |

| | | (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 | 23587583 | 26932077 |
| **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 | 0 | 0 |
| **Net Assets** | | | |
| **1l** Net assets (subtract line 1k from line 1f) | 1l | 23587583 | 26932077 |

## 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) | 616484 | |
| **(B)** Participants | 2a(1)(B) | 381438 | |
| **(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) | | 997922 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 23 | |
| **(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) | | 23 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | 597073 | |
| **(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) | | 597073 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 1667585 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 1500420 | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 167165 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | 2283959 | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 2283959 |

| | | (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 | | 4046142 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 701478 | |
| (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) | | 701478 |
| 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) | 170 | |
| (12) Total administrative expenses. Add lines **2i(1)** through **(11)** | 2i(12) | | 170 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 701648 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 3344494 |
| 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)** [ ] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [X] 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: MALONEY+NOVOTNY LLC **(2)** EIN: 34-0677006

**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 | |
| **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
GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A. 401K PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A.

**D** Employer Identification Number (EIN)
59-2358293

## 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): 02-0694859

**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 05 / 29 / 2024 (MM/DD/YYYY) and the Opinion Letter serial number Q705556A .

MALONEY + NOVOTNY LLC

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# INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Management
Gastroenterology Associates of Central
Florida, P.A. 401(k) Plan
Orlando, Florida

## Opinion

We have audited the financial statements of Gastroenterology Associates of Central Florida, P.A. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2025 and 2024, and the changes in its net assets available for benefits for the year ended December 31, 2025, 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 ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

**Auditors' Responsibilities for the Audits of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but it 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 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

**Supplemental Schedules Required by ERISA**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2025 and the supplemental schedule of reportable transactions for the year then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Maloney + Novotny LLC

Clearwater, Florida
October 12, 2026

# GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A. 401(k) PLAN

FINANCIAL REPORT

December 31, 2025 and 2024



MALONEY + NOVOTNY LLC

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

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# INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Management
Gastroenterology Associates of Central
Florida, P.A. 401(k) Plan
Orlando, Florida

## Opinion

We have audited the financial statements of Gastroenterology Associates of Central Florida, P.A. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2025 and 2024, and the changes in its net assets available for benefits for the year ended December 31, 2025, 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 ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

**Auditors' Responsibilities for the Audits of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but it 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 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 the Plan's internal control. Accordingly, no such opinion is expressed.

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

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

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

**Supplemental Schedules Required by ERISA**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2025 and the supplemental schedule of reportable transactions for the year then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Maloney + Novotny LLC

Clearwater, Florida
October 12, 2026

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Investments, at fair value | $ 26,313,823 | $ 23,054,204 |
| Cash | 127,745 | - |
| Receivables | | |
| Accrued dividends | 30,100 | 23,503 |
| Employer contributions | 460,409 | 509,876 |
| Total receivables | 490,509 | 533,379 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 26,932,077 | $ 23,587,583 |

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

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2025

| | |
|---|---|
| **ADDITIONS** | |
| Investment income | |
| Interest and dividend income | $ 597,096 |
| Net appreciation in fair value of investments | 2,451,124 |
| Total investment income | 3,048,220 |
| Contributions | |
| Employee | 381,438 |
| Employer | 616,484 |
| Total contributions | 997,922 |
| Total additions | 4,046,142 |
| **DEDUCTIONS** | |
| Benefits paid to participants | 701,478 |
| Administrative expenses | 170 |
| Total deductions | 701,648 |
| NET INCREASE | 3,344,494 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | |
| Beginning of year | 23,587,583 |
| End of year | $ 26,932,077 |

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

## NOTE A - DESCRIPTION OF PLAN

The following description of the Gastroenterology Associates of Central Florida, P.A. 401(k) Plan (the "Plan") provides only general information regarding the Plan's provisions. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. *General*

   The Plan is a defined contribution 401(k) Plan covering all eligible employees of Gastroenterology Associates of Central Florida, P.A. and the Center for Digestive Endoscopy, Inc. and Endoscopic Anesthesia Group, P.A. (the "Company"). Employees who are at least 21 years of age are eligible to participate in the Plan and make contributions after completing one year of eligible service (1,000 hours or more). Upon meeting the eligibility requirements, employees may enter the Plan on the next entry dates, which are the first of January or July. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Plan trustee is responsible for oversight of the Plan. The trustee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

2. *Contributions*

   Participants may contribute up to 100% of annual compensation, on a pre-tax or Roth basis as defined in the Plan, and subject to limitations defined by the Internal Revenue Code ("IRC"). Any participant, age 50 or over, may make additional "catch-up" contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants' contributions are transferred to the Plan throughout the year.

   Safe-harbor contributions of 3% of participants' compensation are contributed by the Company. Additional discretionary amounts may be contributed at the option of the Company and determined as a percentage of compensation or as a dollar amount.

3. *Participant accounts*

   Participants' accounts are credited with their elective contributions, forfeitures of terminated participants' nonvested accounts, employer non-elective safe-harbor and discretionary contributions, if any, and Plan earnings. Allocations are generally based on compensation of the participants, or on their relative account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

4. *Vesting*

   Participants are immediately vested in their contributions, employer safe-harbor contributions, and rollover contributions, plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of their accounts plus actual earnings thereon is based on years of service.

## NOTE A - DESCRIPTION OF PLAN (CONTINUED)

4. *Vesting (Continued)*

A participant is 100% vested in the Company's discretionary contributions after six years of credited service in accordance with the following schedule.

| Years of Service (As Defined) | Vested Percentage |
|---|---|
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

Upon death, disability, or normal retirement, active participants become 100% vested in all employer contributions.

5. *Investment options*

All investments in the Plan are non-participant directed. Investments are managed by the Plan trustee or other designated investment advisor. Participants' share of Plan earnings is determined based on the fair value of the Plan's investments on the last day of the Plan year.

6. *Benefits paid to participants*

As soon as administratively feasible in the year following termination of service, a participant or beneficiaries may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or rollover all or any portion to an IRA or to another qualified plan.

A participant may take an in-service distribution upon attainment of age 59½.

7. *Forfeitures*

When certain terminations of participation in the Plan occur, the nonvested portion of a participant's account represents a forfeiture, as defined by the Plan. Forfeitures are used to reduce the Company's contributions. There was no forfeiture balance at December 31, 2025 or 2024, and $18,011 was used to offset Company contributions during 2025.

## NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies consistently applied in preparation of the accompanying financial statements follow:

1. *Basis of accounting*

   The financial statements are prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

2. *Use of estimates*

   The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

3. *Investment valuation and income recognition*

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

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

4. *Benefits paid to participants*

   Benefits paid to participants are recorded when paid.

5. *Administrative expenses*

   All reasonable expenses related to Plan administration will be paid from Plan assets, except to the extent the expenses are paid by the employer.

## NOTE C - FAIR VALUE MEASUREMENTS

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. The inputs used to measure fair value are classified into three levels:

## NOTE C - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 1 - Quoted market prices in active markets for identical assets and liabilities.

Level 2 - Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3 - Unobservable inputs in which little or no market data exists.

The following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024:

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

Money Market Mutual Funds: Valued at the daily closing price as reported by the fund. Money market mutual funds held by the Plan are registered with the Securities and Exchange Commission and are required to publish their daily net asset value and to transact at that price. The money market mutual funds held by the Plan are deemed to be actively traded.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value at December 31:

| | 2025 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Money market mutual funds | $ 22,580 | $ - | $ - | $ 22,580 |
| Common stocks | 26,291,243 | - | - | 26,291,243 |
| Total investments at fair value | $ 26,313,823 | $ - | $ - | $ 26,313,823 |

| | 2024 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Money market mutual funds | $ 752,633 | $ - | $ - | $ 752,633 |
| Common stocks | 22,301,571 | - | - | 22,301,571 |
| Total investments at fair value | $ 23,054,204 | $ - | $ - | $ 23,054,204 |

## NOTE D - TAX STATUS

The Plan sponsor adopted a CODA non-standardized pre-approved profit-sharing plan of ASC Institute, LLC ("ASC"). The Internal Revenue Service ("IRS") determined and informed ASC by opinion letter, dated May 29, 2024, that the plan document is acceptable under applicable sections of the IRC. The Plan sponsor relies on the opinion letter and the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan sponsor believes the Plan is currently operated in compliance with applicable requirements of the IRC and, therefore, believes the Plan is qualified and the related trust is exempt from federal income taxes as of the financial statement date.

Plan management has analyzed the income tax filing positions taken by the Plan and has concluded that as of December 31, 2025, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

## NOTE E - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of a money market mutual fund of Charles Schwab & Co, the Plan custodian. Any administrative expenses paid to the custodian during the year ended December 31, 2025 qualify as party-in-interest transactions.

## NOTE F - RISK AND UNCERTAINTIES

The Plan holds various investment securities. The Plan's 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 the amounts reported in the statement of net assets available for benefits and participants' individual account balances.

## NOTE G - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would receive a full distribution of their accounts in accordance with the terms of the Plan.

## NOTE H - SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through the date of the Independent Auditors' Report, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2025

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, interest rate, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| Common Stocks | | | | |
| | ABBOTT LABS | Common Stock | $ 99,465 | $ 291,299 |
| | ABBVIE INC | Common Stock | 155,428 | 388,433 |
| | ACCENTURE PLC IRELAND F | Common Stock | 168,941 | 214,640 |
| | AIR PRODS & CHEMS INC | Common Stock | 239,752 | 247,020 |
| | ALLIANT ENERGY CORP | Common Stock | 184,110 | 325,050 |
| | ALLSTATE CORP | Common Stock | 69,402 | 312,225 |
| | ALPHABET INC | Common Stock | 272,125 | 516,450 |
| | AMDOCS LTD | Common Stock | 228,563 | 241,530 |
| | AMERICAN ELEC PWR CO INC | Common Stock | 177,767 | 357,461 |
| | AMERICAN EXPRESS CO | Common Stock | 124,709 | 591,920 |
| | APOLLO GLOBAL MGMT INC N | Common Stock | 173,961 | 434,280 |
| | ASTRAZENECA PLC F | Common Stock | 284,530 | 367,720 |
| | AT&T | Common Stock | 202,847 | 248,400 |
| | BLACKROCK INC NEW | Common Stock | 102,273 | 347,861 |
| | BOOZ ALLEN HAMILTON HLDG | Common Stock | 196,540 | 210,900 |
| | BROADCOM INC | Common Stock | 125,981 | 934,470 |
| | CENTERPOINT ENERGY | Common Stock | 237,314 | 230,040 |
| | CHENIERE ENERGY INC | Common Stock | 258,712 | 272,146 |
| | CHEVRON CORP NEW | Common Stock | 170,602 | 274,338 |
| | CISCO SYS INC | Common Stock | 84,790 | 350,487 |
| | CITIGROUP INC | Common Stock | 311,990 | 466,760 |
| | CONOCOPHILLIPS | Common Stock | 137,149 | 234,025 |
| | CONSTELLATION BRANDS INC | Common Stock | 315,213 | 206,940 |
| | CONSTELLATION ENERGY COR | Common Stock | 47,337 | 400,255 |
| | CVS HEALTH GROUP | Common Stock | 190,851 | 198,400 |
| | DEERE & CO | Common Stock | 25,939 | 372,456 |
| | DISNEY WALT CO | Common Stock | 42,522 | 142,213 |
| | DTE ENERGY CO | Common Stock | 204,365 | 322,450 |
| | DUKE ENERGY CORP NEW | Common Stock | 256,992 | 351,630 |
| | EATON CORP PLC | Common Stock | 206,287 | 445,914 |
| | ENTERGY CORP NEW | Common Stock | 258,541 | 462,150 |
| | EOG RES INC | Common Stock | 239,972 | 210,020 |
| | EXXON MOBIL CORP | Common Stock | 268,302 | 300,850 |
| | GENUINE PARTS CO | Common Stock | 65,710 | 153,700 |
| | GILEAD SCIENCES INC | Common Stock | 318,541 | 331,398 |
| | GOLDMAN SACHS GROUP INC | Common Stock | 216,580 | 439,500 |
| | HOME DEPOT INC | Common Stock | 159,260 | 283,883 |
| | HONEYWELL INTL INC | Common Stock | 53,830 | 234,108 |
| | INTERCONTINENTAL EXCHANGE | Common Stock | 247,301 | 323,920 |
| | JOHNSON & JOHNSON | Common Stock | 126,011 | 331,120 |

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2025

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, interest rate, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| Common Stocks (continued) | | | | |
| | JPMORGAN CHASE & CO | Common Stock | 68,112 | 563,885 |
| | KIMBERLY CLARK CORP | Common Stock | 151,162 | 151,335 |
| | LAM RESH CORP | Common Stock | 193,828 | 684,720 |
| | LINCOLN ELECTRIC HLDGS INC | Common Stock | 208,410 | 359,460 |
| | LOCKHEED MARTIN CORP | Common Stock | 174,973 | 241,835 |
| | MARSH & MCLENNAN COS INC | Common Stock | 69,990 | 324,660 |
| | MEDTRONIC PLC | Common Stock | 223,821 | 230,544 |
| | MERCK & CO INC | Common Stock | 196,437 | 284,202 |
| | MICROSOFT CORP | Common Stock | 36,341 | 822,154 |
| | MONDELEZ INTL INC | Common Stock | 217,357 | 193,788 |
| | NEXTERA ENERGY INC | Common Stock | 81,240 | 321,120 |
| | NISOURCE INC | Common Stock | 233,280 | 354,960 |
| | OMNICOM GROUP INC | Common Stock | 142,325 | 177,650 |
| | ORACLE CORP | Common Stock | 82,363 | 648,076 |
| | PEPSICO INC | Common Stock | 213,039 | 287,040 |
| | PHILIP MORRIS INTL INC | Common Stock | 168,880 | 320,800 |
| | PPG INDS INC | Common Stock | 68,566 | 143,444 |
| | PROCTER & GAMBLE CO | Common Stock | 93,922 | 214,965 |
| | PROGRESSIVE CORP OH | Common Stock | 314,004 | 341,580 |
| | REGIONS FINL CORP NEW | Common Stock | 272,700 | 433,600 |
| | REINSURANCE GROUP AMER I | Common Stock | 268,270 | 366,228 |
| | RESMED INC | Common Stock | 185,624 | 289,044 |
| | S&P GLOBAL INC | Common Stock | 15,835 | 339,684 |
| | SALESFORCE INC | Common Stock | 248,380 | 264,910 |
| | SERVICE CORP INTL | Common Stock | 245,020 | 296,286 |
| | SIEMENS A G | Common Stock | 306,514 | 349,875 |
| | SLB LIMITED | Common Stock | 277,043 | 230,280 |
| | SOLSTICE ADVANCED MATLS | Common Stock | 3,322 | 14,574 |
| | SOUTHERN CO | Common Stock | 173,034 | 305,200 |
| | SYSCO CORP | Common Stock | 196,292 | 221,070 |
| | TARGET CORP | Common Stock | 92,562 | 161,288 |
| | THE CIGNA GROUP | Common Stock | 183,994 | 247,707 |
| | THE COCA-COLA CO | Common Stock | 160,106 | 265,658 |
| | UNITED PARCEL SVC INC | Common Stock | 255,581 | 218,218 |
| | UNITEDHEALTH GROUP INC | Common Stock | 29,008 | 231,077 |
| | US BANCORP DEL | Common Stock | 194,281 | 266,800 |
| | VERIZON COMMUNICATIONS I | Common Stock | 217,823 | 224,015 |
| | WASTE MGMT INC DEL | Common Stock | 318,898 | 307,594 |
| | WEC ENERGY GROUP INC | Common Stock | 271,895 | 316,379 |
| | WILLIAMS COS INC | Common Stock | 146,461 | 378,692 |

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2025

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, interest rate, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| Common Stocks (continued) | | | | |
| | XCEL ENERGY INC | Common Stock | 187,311 | 339,755 |
| | ZOETIS INC | Common Stock | 265,409 | 188,729 |
| | | | 14,703,918 | 26,291,243 |
| Money Market Mutual Fund | | | | |
| | * Charles Schwab | Treasury Obligations Money Fund | 22,580 | 22,580 |
| | | | $ 14,726,498 | $ 26,313,823 |

* Represents a party-in-interest

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001

SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2025

SERIES OF SECURITY TRANSACTIONS IN EXCESS OF 5%
OF THE CURRENT VALUE OF PLAN ASSETS
AT THE BEGINNING OF THE YEAR

| | |
|---|---|
| Total Current Value of Plan Assets - January 1, 2025..... | $23,587,583 |
| 5% of Total Current Value of Plan Assets ..... | 1,179,379 |

| Identity of (a) Party | Description (b) of Asset | Purchase (c) Price | Selling (d) Price | Lease (e) Rental | Expenses Incurred With (f) Transaction | Cost of (g) Asset | Current Value of Assets on Transaction (h) Date | Net Gain or (i) Loss |
|---|---|---|---|---|---|---|---|---|
| Charles Schwab | Treasury Obligations Money Fund | $ 2,127,775 | N/A | N/A | $ - | N/A | $ 2,127,775 | N/A |
| Charles Schwab | Treasury Obligations Money Fund | N/A | $ 2,866,904 | N/A | - | $ 2,866,904 | 2,866,904 | $ - |

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2025

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, interest rate, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| Common Stocks | | | | |
| | ABBOTT LABS | Common Stock | $ 99,465 | $ 291,299 |
| | ABBVIE INC | Common Stock | 155,428 | 388,433 |
| | ACCENTURE PLC IRELAND F | Common Stock | 168,941 | 214,640 |
| | AIR PRODS & CHEMS INC | Common Stock | 239,752 | 247,020 |
| | ALLIANT ENERGY CORP | Common Stock | 184,110 | 325,050 |
| | ALLSTATE CORP | Common Stock | 69,402 | 312,225 |
| | ALPHABET INC | Common Stock | 272,125 | 516,450 |
| | AMDOCS LTD | Common Stock | 228,563 | 241,530 |
| | AMERICAN ELEC PWR CO INC | Common Stock | 177,767 | 357,461 |
| | AMERICAN EXPRESS CO | Common Stock | 124,709 | 591,920 |
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| | AT&T | Common Stock | 202,847 | 248,400 |
| | BLACKROCK INC NEW | Common Stock | 102,273 | 347,861 |
| | BOOZ ALLEN HAMILTON HLDG | Common Stock | 196,540 | 210,900 |
| | BROADCOM INC | Common Stock | 125,981 | 934,470 |
| | CENTERPOINT ENERGY | Common Stock | 237,314 | 230,040 |
| | CHENIERE ENERGY INC | Common Stock | 258,712 | 272,146 |
| | CHEVRON CORP NEW | Common Stock | 170,602 | 274,338 |
| | CISCO SYS INC | Common Stock | 84,790 | 350,487 |
| | CITIGROUP INC | Common Stock | 311,990 | 466,760 |
| | CONOCOPHILLIPS | Common Stock | 137,149 | 234,025 |
| | CONSTELLATION BRANDS INC | Common Stock | 315,213 | 206,940 |
| | CONSTELLATION ENERGY COR | Common Stock | 47,337 | 400,255 |
| | CVS HEALTH GROUP | Common Stock | 190,851 | 198,400 |
| | DEERE & CO | Common Stock | 25,939 | 372,456 |
| | DISNEY WALT CO | Common Stock | 42,522 | 142,213 |
| | DTE ENERGY CO | Common Stock | 204,365 | 322,450 |
| | DUKE ENERGY CORP NEW | Common Stock | 256,992 | 351,630 |
| | EATON CORP PLC | Common Stock | 206,287 | 445,914 |
| | ENTERGY CORP NEW | Common Stock | 258,541 | 462,150 |
| | EOG RES INC | Common Stock | 239,972 | 210,020 |
| | EXXON MOBIL CORP | Common Stock | 268,302 | 300,850 |
| | GENUINE PARTS CO | Common Stock | 65,710 | 153,700 |
| | GILEAD SCIENCES INC | Common Stock | 318,541 | 331,398 |
| | GOLDMAN SACHS GROUP INC | Common Stock | 216,580 | 439,500 |
| | HOME DEPOT INC | Common Stock | 159,260 | 283,883 |
| | HONEYWELL INTL INC | Common Stock | 53,830 | 234,108 |
| | INTERCONTINENTAL EXCHANGE | Common Stock | 247,301 | 323,920 |
| | JOHNSON & JOHNSON | Common Stock | 126,011 | 331,120 |

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2025

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, interest rate, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| Common Stocks (continued) | | | | |
| | JPMORGAN CHASE & CO | Common Stock | 68,112 | 563,885 |
| | KIMBERLY CLARK CORP | Common Stock | 151,162 | 151,335 |
| | LAM RESH CORP | Common Stock | 193,828 | 684,720 |
| | LINCOLN ELECTRIC HLDGS INC | Common Stock | 208,410 | 359,460 |
| | LOCKHEED MARTIN CORP | Common Stock | 174,973 | 241,835 |
| | MARSH & MCLENNAN COS INC | Common Stock | 69,990 | 324,660 |
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| | ORACLE CORP | Common Stock | 82,363 | 648,076 |
| | PEPSICO INC | Common Stock | 213,039 | 287,040 |
| | PHILIP MORRIS INTL INC | Common Stock | 168,880 | 320,800 |
| | PPG INDS INC | Common Stock | 68,566 | 143,444 |
| | PROCTER & GAMBLE CO | Common Stock | 93,922 | 214,965 |
| | PROGRESSIVE CORP OH | Common Stock | 314,004 | 341,580 |
| | REGIONS FINL CORP NEW | Common Stock | 272,700 | 433,600 |
| | REINSURANCE GROUP AMER I | Common Stock | 268,270 | 366,228 |
| | RESMED INC | Common Stock | 185,624 | 289,044 |
| | S&P GLOBAL INC | Common Stock | 15,835 | 339,684 |
| | SALESFORCE INC | Common Stock | 248,380 | 264,910 |
| | SERVICE CORP INTL | Common Stock | 245,020 | 296,286 |
| | SIEMENS A G | Common Stock | 306,514 | 349,875 |
| | SLB LIMITED | Common Stock | 277,043 | 230,280 |
| | SOLSTICE ADVANCED MATLS | Common Stock | 3,322 | 14,574 |
| | SOUTHERN CO | Common Stock | 173,034 | 305,200 |
| | SYSCO CORP | Common Stock | 196,292 | 221,070 |
| | TARGET CORP | Common Stock | 92,562 | 161,288 |
| | THE CIGNA GROUP | Common Stock | 183,994 | 247,707 |
| | THE COCA-COLA CO | Common Stock | 160,106 | 265,658 |
| | UNITED PARCEL SVC INC | Common Stock | 255,581 | 218,218 |
| | UNITEDHEALTH GROUP INC | Common Stock | 29,008 | 231,077 |
| | US BANCORP DEL | Common Stock | 194,281 | 266,800 |
| | VERIZON COMMUNICATIONS I | Common Stock | 217,823 | 224,015 |
| | WASTE MGMT INC DEL | Common Stock | 318,898 | 307,594 |
| | WEC ENERGY GROUP INC | Common Stock | 271,895 | 316,379 |
| | WILLIAMS COS INC | Common Stock | 146,461 | 378,692 |

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2025

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, interest rate, collateral, par, or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| Common Stocks (continued) | | | | |
| | XCEL ENERGY INC | Common Stock | 187,311 | 339,755 |
| | ZOETIS INC | Common Stock | 265,409 | 188,729 |
| | | | 14,703,918 | 26,291,243 |
| Money Market Mutual Fund | | | | |
| | * Charles Schwab | Treasury Obligations Money Fund | 22,580 | 22,580 |
| | | | $ 14,726,498 | $ 26,313,823 |

* Represents a party-in-interest

**GASTROENTEROLOGY ASSOCIATES**
**OF CENTRAL FLORIDA, P.A. 401(k) PLAN**

EIN # 59-2358293 Plan Number 001

SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2025

SERIES OF SECURITY TRANSACTIONS IN EXCESS OF 5%
OF THE CURRENT VALUE OF PLAN ASSETS
AT THE BEGINNING OF THE YEAR

| | |
|---|---|
| Total Current Value of Plan Assets - January 1, 2025 | $23,587,583 |
| 5% of Total Current Value of Plan Assets | 1,179,379 |

| Identity of Party (a) | Description of Asset (b) | Purchase Price (c) | Selling Price (d) | Lease Rental (e) | Expenses Incurred With Transaction (f) | Cost of Asset (g) | Current Value of Assets on Transaction Date (h) | Net Gain or Loss (i) |
|---|---|---|---|---|---|---|---|---|
| Charles Schwab | Treasury Obligations Money Fund | $ 2,127,775 | N/A | N/A | $ - | N/A | $ 2,127,775 | N/A |
| Charles Schwab | Treasury Obligations Money Fund | N/A | $ 2,866,904 | N/A | - | $ 2,866,904 | 2,866,904 | $ - |

# 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
GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A. 401K PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 10/07/1983

**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)

GASTROENTEROLOGY ASSOCIATES OF CENTRAL FLORIDA, P.A.

1817 NORTH MILLS AVENUE

ORLANDO FL 32803

**2b** Employer Identification Number (EIN) 59-2358293

**2c** Plan Sponsor's telephone number (407)599-5900

**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** | Dr. Henry Levine | 10/14/2026 | HENRY LEVINE, M.D. |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Dr. Henry Levine | 10/14/2026 | HENRY LEVINE, M.D. |
| | **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: | **4b** | EIN |
| **a** | Sponsor's name | **4d** | PN |
| **c** | Plan Name | | |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 164 |
| **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)** | 125 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 101 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 44 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c.** | **6d** | 145 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e.** | **6f** | 145 |
| **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)** | 164 |
| **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)** | 145 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 19 |
| **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 2J

**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)** [ ] **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 _____