

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan WOLTER INC. SALARY SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 005
1c	Effective date of plan 12/31/1975
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) WOLTER, INC. P.O. BOX 430 BROOKFIELD, WI 53008 3125 INTERTECH DRIVE BROOKFIELD, WI 53008-0430
2b	Employer Identification Number (EIN) 39-1052980
2c	Plan Sponsor's telephone number 262-781-8010
2d	Business code (see instructions) 333900

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.	10/03/2024	KIMBERLY WACHS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2024	KIMBERLY WACHS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 735
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 558 6a(2) 555 6b 0 6c 223 6d 778 6e 0 6f 778 6g(1) 702 6g(2) 767 6h 76
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T 3D 3F

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan WOLTER INC. SALARY SAVINGS PLAN	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 WOLTER, INC.	D Employer Identification Number (EIN) 39-1052980

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
MATRIX FINANCIAL SOLUTIONS, INC.	
20-1591048	

(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
THE VANGUARD GROUP	
23-1945930	

(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CAPITAL RESEARCH AND MANAGEMENT COM	
95-1411037	

(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB & CO., INC.	
94-1737782	

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

MONETA GROUP LLC

20-1903821

(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?
16 17 27	INVESTMENT ADVISOR	75000	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

CORRELL CO.

36-3492086

(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 64	RECORDKEEPER	53893	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

SELDEN FOX, LTD.

36-2985770

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITORS	12900	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>WOLTER INC. SALARY SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WOLTER, INC.</u>	D Employer Identification Number (EIN) <u>39-1052980</u>
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STABLE RETURN FUND C

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN <u>52-2250946-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3070511</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN

b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST

c EIN-PN <u>81-0625169-011</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>229674</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN

b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST

c EIN-PN <u>81-0625169-012</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>57008</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN

b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST

c EIN-PN <u>81-0625169-013</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>242281</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN

b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST

c EIN-PN <u>81-0625169-014</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1114758</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN

b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST

c EIN-PN <u>81-0625169-015</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1532034</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN

b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST

c EIN-PN <u>81-0625169-016</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1197481</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN		
b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST		
c EIN-PN 81-0625169-017	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 790998
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN		
b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST		
c EIN-PN 81-0625169-018	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 617279
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN		
b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST		
c EIN-PN 81-0625169-019	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 669624
a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN		
b Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST		
c EIN-PN 81-0625169-021	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 844588
a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT ADVOCATE FUNDS CONSERVAT		
b Name of sponsor of entity listed in (a): TD AMERITRADE TRUST COMPANY		
c EIN-PN 20-0937408-218	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 861889
a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT ADVOCATE FUNDS MODERATE		
b Name of sponsor of entity listed in (a): TD AMERITRADE TRUST COMPANY		
c EIN-PN 20-0937408-219	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8788918
a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT ADVOCATE FUNDS MODERATE		
b Name of sponsor of entity listed in (a): TD AMERITRADE TRUST COMPANY		
c EIN-PN 20-0937408-220	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5313591
a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT ADVOCATE FUNDS MODERATE		
b Name of sponsor of entity listed in (a): TD AMERITRADE TRUST COMPANY		
c EIN-PN 20-0937408-221	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1977112
a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT ADVOCATE FUNDS AGGRESSIV		
b Name of sponsor of entity listed in (a): TD AMERITRADE TRUST COMPANY		
c EIN-PN 20-0937408-222	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4577706
a Name of MTIA, CCT, PSA, or 103-12 IE: IR&M CORE BOND FUND II, LLC		
b Name of sponsor of entity listed in (a): IR&M CORE BOND FUND II, LLC C/O INCOME RESEARCH & MANAGEMENT		
c EIN-PN 27-1803513-001	d Entity code E	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 254158

a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RETIREMENT TRUST FUN**b** Name of sponsor of entity listed in (a): SCHWAB BANK COLLECTIVE TRUST

c EIN-PN 81-0625169-023	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 430693
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan WOLTER INC. SALARY SAVINGS PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 WOLTER, INC.		
D Employer Identification Number (EIN) 39-1052980		

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		493008
(2) Participant contributions	1b(2)		116457
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	162	170
(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)	489294	601122
(9) Value of interest in common/collective trusts	1c(9)	27205741	32316147
(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)	212159	254158
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	7605707	9213263
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	35513063	42994325
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		8723
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	8723
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	35513063	42985602

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)	1492885	
(B) Participants	2a(1)(B)	3768947	
(C) Others (including rollovers)	2a(1)(C)	255390	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5517222
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	34982	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		34982
(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)	259498	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		259498
(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)		1138829
(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)		14216
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4695305
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		11660052

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4033342	
(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)		4033342
f Corrective distributions (see instructions)	2f		12378
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)	53893	
(4) IQPA audit fees.....	2i(4)	12900	
(5) Investment advisory and investment management fees	2i(5)	75000	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		141793
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4187513

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7472539
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **SELDEN FOX, LTD**

(2) EIN: **36-2985770**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan WOLTER INC. SALARY SAVINGS PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 WOLTER, INC.	D Employer Identification Number (EIN) 39-1052980	

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	0
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): 36-7050704		
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
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
---	--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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 ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.



WOLTER INC. SALARY SAVINGS PLAN
AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

**Wolter Inc. Salary Savings Plan
Audit Report
For the Year Ended December 31, 2023**

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Note: Other supplemental schedules required under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator and Management
Wolter Inc. Salary Savings Plan
Brookfield, Wisconsin

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

We have performed audits of the financial statements of **Wolter Inc. Salary Savings Plan** (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 statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 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.

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.

Other Matter – Supplemental Schedule(s) Required by ERISA

The supplemental schedule of assets held for investment purposes at the end of the year – Schedule H, Line 4i as of December 31, 2023, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, 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 GAAS. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is/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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are 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 schedule 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).

Seiden Fox, Ltd.

October 1, 2024

Wolter Inc. Salary Savings Plan
Statement of Net Assets Available for Plan Benefits
December 31,

	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value	<u>\$ 41,783,568</u>	<u>\$ 35,023,607</u>
Receivables:		
Employer contributions	493,008	486,333
Participant contributions	116,457	-
Notes receivable from participants	<u>601,292</u>	<u>489,456</u>
Total receivables	<u>1,210,757</u>	<u>975,789</u>
Total assets	<u>\$ 42,994,325</u>	<u>\$ 35,999,396</u>
 Liabilities and Net Assets Available for Benefits		
Liabilities - operating payables	\$ 8,723	\$ -
Net assets available for Plan benefits	<u>42,985,602</u>	<u>35,999,396</u>
Total liabilities and net assets available for benefits	<u>\$ 42,994,325</u>	<u>\$ 35,999,396</u>

See accompanying notes and independent auditor's report.

Wolter Inc. Salary Savings Plan
Statement of Changes in Net Assets Available for Plan Benefits
For the Year Ended December 31, 2023

Additions:

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 5,848,350
Dividends	<u>259,498</u>

Total investment income	<u>6,107,848</u>
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Interest income on notes receivable from participants	<u>34,982</u>
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Contributions:

Participants	3,768,947
Employer	1,006,552
Rollovers and transfers from other plans	<u>255,390</u>

Total contributions	<u>5,030,889</u>
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Total additions	<u>11,173,719</u>
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Deductions:

Deductions from net assets attributed to:

Benefits paid to participants	4,033,342
Corrective distributions	12,378
Administrative expenses	<u>141,793</u>

Total deductions	<u>4,187,513</u>
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Net change in assets available for Plan benefits	6,986,206
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Net assets available for Plan benefits:

Beginning of the year	<u>35,999,396</u>
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End of the year	<u>\$ 42,985,602</u>
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See accompanying notes and independent auditor's report.

Wolter Inc. Salary Savings Plan Notes to the Financial Statements

1. Description of Plan

The following brief description of the Wolter Inc. Salary Savings Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan was established on December 31, 1975, by the adoption of the Wolter Inc. Salary Savings Plan agreement. The agreement created a defined contribution savings plan which qualifies for exemption from income tax under Section 401 of the Internal Revenue Code (IRC).

General – The Plan is a single employer plan and covers all employees who have attained the age of 18 except for employees covered by collective bargaining agreements. For purposes of salary reduction contributions, an employee becomes eligible on the first day of the payroll period following the date which is 30 days after date of employment. For purposes of the employer matching contribution, an employee becomes eligible on the first entry date (January 1, April 1, July 1, or October 1) following the date he/she is credited with one year (1,000 hours) of eligible service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions – Eligible employees may contribute the maximum allowed by current Internal Revenue Service (IRS) guidelines for approved plans which is \$22,500 for 2023. In addition, employees over age 50 may contribute an additional \$7,500 catch-up contribution in 2023. Participants may also contribute amounts representing distributions from other qualified defined contribution plans (rollover). As of January 1, 2009, the Plan includes an auto-enrollment provision, whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6 percent (2 percent for participants who became eligible between January 1, 2009 and December 31, 2013) of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. For participants enrolled in the automatic increase program, their deferral amount will automatically increase in future years by 1 percent of compensation up to the maximum as defined by the Plan or federal law. At its sole discretion, the employer may contribute a profit-sharing match. The Company contributed \$1,006,552 for the year ended December 31, 2023.

Participant Accounts – Each participant's account is credited with the participant's pre-tax and/or after-tax salary reduction contributions, rollover contributions, an allocation of the Company's contributions, and Plan earnings and charged with an allocation of administrative expenses and Plan losses. Allocations are based on the participant's eligible compensation or 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.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

1. Description of Plan (cont'd)

Participant Accounts (cont'd)

Participants direct the investment of their contributions and allocations of employer contributions into various investment options offered by the Plan. The Plan currently offers several investment options.

Notes Receivable From Participants – Participants may, subject to certain conditions and limitations, borrow from the Plan an amount not exceeding 50% of the vested portion of the participant's account. The aggregate outstanding balance of all loans from this Plan is limited to the lesser of \$50,000 or 50% of the vested portion of the participant's account under the Plan. The maximum number of loans a participant may have outstanding at any specific date is one. The term of loan repayment shall not exceed 5 years or up to 30 years for the purchase of a primary residence. The loans are secured by the vested balance in the participant's account, and bear interest at a fixed rate commensurate with the prime rate, as published in the Wall Street Journal, plus one percent. At December 31, 2023 and 2022, interest rates ranged from 4.25% to 9.50% with maturities through August 2051. Principal and interest is paid ratably through payroll deductions.

Vesting – Participants are immediately 100% vested in their salary reduction contributions and rollover contributions, including the earnings attributable to them. Participants who leave the Plan because of death, normal retirement, or disability retirement, as defined in the Plan are considered 100% vested in their account balance related to Company contributions. If a participant terminates employment for any other reason, his/her Company contribution balance vests in accordance with provisions of the Plan as follows:

<u>Vesting Year of Service</u>	<u>Percentage Vested</u>
Less than 1	0%
1	10%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Forfeited Accounts – Any amounts which become forfeitures are used to pay administrative expenses incurred by the Plan. The portion of the forfeiture account which is not used to pay administrative fees will be allocated first to restore any balance for eligible former participants who again become participants, then to reduce any employer matching contributions. As of December 31, 2023 and 2022, forfeited non-vested accounts totaled \$20,766 and \$13,284, respectively. Forfeited non-vested amounts of \$15,624 were used to reduce employer contributions in 2023.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

1. Description of Plan (cont'd)

Payment of Benefits – Benefits may be paid to the participant or beneficiary upon death, disability, retirement, or termination of employment, as defined in the Plan agreement. The Plan provides for normal retirement at age 65. The total vested portion of a participant's account balance is distributed in the form of a lump-sum payment, installments, or an eligible rollover distribution. Participants experiencing financial hardship may withdraw a portion or all of the vested account balance as defined in the Plan.

Termination of Plan – Although the Company has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

Plan Amendment – On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act, (CARES Act). The Plan adopted an amendment to address the provisions of the CARES Act. As a result, changes were made related to Plan withdrawals and loans to participants, for impacted participants, their spouse and dependent(s) who have been diagnosed with virus SARS-CoV-2 or with COVID-19, as well as participants that have experienced adverse financial consequences. The changes applicable to the Plan are summarized below:

- Impacted participants may receive up to \$100,000 in aggregate withdrawals before December 31, 2020.
- 10% penalty tax for early withdrawal is waived.
- Mandatory 20% withholding on distributions will not apply.
- No limit to the number of withdrawals an impacted participant can make.
- Repayment of withdrawal amount is permitted if repayment occurs within three years of the distribution.
- Impact participants may borrow up to the lesser of \$100,000 or 100% of their vested balance for 180 days beginning March 27, 2020.
- Impacted participant loan payments due from March 27, 2020 through December 31, 2020, including those due following a severance from employment, may be delayed for one year.
- Required Minimum Distribution (RMD) rules for distributions required for the 2020 calendar year are temporarily waived.

On August 3, 2022, the IRS issued Notice 2022-33, which extends the deadlines for qualified retirement plans to adopt amendments reflecting certain optional and required changes under the SECURE, CARES, and Miners Acts. Plan sponsors of defined contribution plans generally have until December 31, 2025, to amend their plans if they took advantage of benefit changes permitted by these laws, including changes allowed by the CARES as part of COVID-19 relief. The Plan will formally adopt an amendment to address these changes at a later date in accordance with applicable law and IRS guidance.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

2. Summary of Accounting Policies

Basis of Accounting – The financial statements of the Plan have been prepared under the accrual method of accounting.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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 4 for discussions of fair value measurements.

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

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2023 or 2022.

Payment of Benefits – Benefits are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid by the Plan. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments. Certain administrative functions are performed by officers and employees of the Plan sponsor. No such officer or employee receives compensation from the Plan.

Subsequent Events – The Plan has evaluated subsequent events through October 1, 2024, the date the financial statements were available to be issued.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

3. Information Prepared and Certified by Custodian

The Company, acting in its capacity as the Plan administrator, has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The following is a summary of the unaudited information regarding the Plan as of December 31, 2023 and 2022, and for the year ended December 31, 2023, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by Matrix Trust Company, the custodian of the Plan, and furnished to the Company.

The Company has obtained a certification from the Custodian as of December 31, 2023 and December 31, 2022, and for the year ended December 31, 2023, that such information is complete and accurate.

	<u>2023</u>	<u>2022</u>
Investments, at fair value	\$ 41,783,568	\$ 35,023,607
Dividends	259,498	
Net appreciation in fair value of investments	5,848,350	

4. Fair Value Measurements

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

Level 1 – Valuations are based on unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.

Level 2 – Valuations are based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, and model-derived valuations whose significant inputs are observable.

Level 3 – Valuations are based on unobservable inputs for the asset or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability. These unobservable inputs are significant to the fair value measurement.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

4. Fair Value Measurements (cont'd)

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

Shares of registered investment companies are reported at fair value based on the quoted market price of the fund which represents the net asset value of the shares held by the Plan at year end. Collective investment funds are valued based on information reported by the investment advisor using the price quoted from the fund representing the fair value of the underlying investments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 collective investment funds consist of Retirement Advocate Funds, Lifestyle Funds and a stable value fund.

Retirement Advocate Funds are diversified asset allocation funds that maintain specific levels of risk and return. Moving from Conservative to Aggressive, each fund will increase the level of risk and the allocation to equities and alternative assets, increasing generally in 20 percent increments to a maximum of 100 percent allocation in the Aggressive Fund. As financial markets and holdings fluctuate in value, each fund is rebalanced to maintain its target asset allocation mix. The balance of these funds at December 31, 2023 and 2022, was \$21,519,216 and \$18,883,747, respectively. Funds can be redeemed daily.

Lifestyle Funds are designed as a single investment portfolio that adjusts asset allocation over time to better match the assumed changing risk tolerances and return objectives of investors over their expected investment horizon. The Funds may diversify holdings by investing in assets across a variety of asset classes, including, but not limited to, domestic equity, international equity, emerging markets equity, global real estate, commodities, intermediate-term bond, cash and inflation-protected bonds. With the goal of becoming more conservative over time, the Funds are rebalanced annually, to reduce equity and increase fixed income and cash equivalents allocations until the Funds reach a policy allocation, defined as 25 percent equity and 75 percent fixed income and cash equivalents. At that time, the allocation is intended to remain static. The balance of these funds at December 31, 2023 and 2022, was \$7,726,420 and \$5,072,216, respectively. Funds can be redeemed daily.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

4. Fair Value Measurements (cont'd)

The stable value fund is designed for a moderate level of stable income without principal volatility. The fund invests in investment contracts and security-backed contracts. An investment contract is a contract issued by a financial institution to provide a stated rate of return to the buyer of the contract for a specified period of time. A security-backed contract has similar characteristics to a traditional investment contract and is comprised of two parts: the first part is a fixed-income security or portfolio of fixed-income securities; the second part is a contract value guarantee provided by a third party. The balance of this fund at December 31, 2023 and 2022, was \$3,070,511 and \$3,249,778, respectively. Funds can be redeemed daily.

Investments measured at fair value on a recurring basis consisted of the following as of December 31, 2023 and 2022:

	2023			
	Level 1	Level 2	Level 3	Total Balance
Registered investment companies	\$ 9,213,263	\$ -	\$ -	\$ 9,213,263
103-12 investment entities	254,158	-	-	254,158
	<u>\$ 9,467,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>9,467,421</u>
Collective investment funds *				<u>32,316,147</u>
Total				<u>\$ 41,783,568</u>

	2022			
	Level 1	Level 2	Level 3	Total Balance
Registered investment companies	\$ 7,605,707	\$ -	\$ -	\$ 7,605,707
103-12 investment entities	212,159	-	-	212,159
	<u>\$ 7,817,866</u>	<u>\$ -</u>	<u>\$ -</u>	<u>7,817,866</u>
Collective investment funds *				<u>27,205,741</u>
Total				<u>\$ 35,023,607</u>

* Collective investment funds that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of net assets available for plan benefits.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

5. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated September 23, 2011, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC; therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

6. Risks and Uncertainties

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

7. Related Party and Party-In-Interest Transactions

The trustees are not precluded, under contract provisions or by ERISA, from executing investment transactions involving assets under the trustees' control. Fees incurred by the Plan for the investment management services are included in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made direct payments to third parties of \$141,793 which were not covered by revenue sharing. These services included investment advisory, recordkeeping and auditing. Participant loans are considered related party transactions. There were no reportable related party transactions in 2023.

Wolter Inc. Salary Savings Plan
Notes to the Financial Statements (cont'd)

8. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits as shown on the financial statements to Schedule H of Form 5500 at December 31:

	<u>2023</u>	<u>2022</u>
Net assets available for Plan benefits as per the financial statements	\$ 42,985,602	\$ 35,999,396
Less contributions receivable - Employer	<u>-</u>	<u>(486,333)</u>
Net assets available for Plan benefits as per Form 5500	<u>\$ 42,985,602</u>	<u>\$ 35,513,063</u>

The following is a reconciliation of the net increase in assets available for Plan benefits as shown on the financial statements to Schedule H of Form 5500 for the year ended December 31, 2023.

Net increase in assets available for Plan benefits per the financial statements	\$ 6,986,206
Contributions receivable: Plus, beginning of year - employer	<u>486,333</u>
Net increase in assets available for Plan benefits per Form 5500	<u>\$ 7,472,539</u>

Wolter Inc. Salary Savings Plan
Employer Identification Number (EIN): 39-1052980
Plan Number: 005
Schedule of Assets Held for Investment Purposes
at the End of the Year - Schedule H, Line 4i
December 31, 2023

(a)	(b) Identity of Issuer, 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
Registered Investment Companies:				
	American Beacon	Small Cap Value Institutional	***	\$ 176,545
	American Funds	Europacific Growth Equity Fund	***	558,998
	American Funds	Washington Mutual Investors Fund	***	2,215,297
	Harbor	Harbor Capital Appreciation Institutional Fund	***	2,578,462
	JPMorgan	JPMorgan Mid Cap Value Institutional Fund	***	343,861
	Oakmark	Oakmark International Small Cap	***	163,616
	Vanguard	Vanguard 500 Index Admiral Shares	***	1,296,052
	Harding Loevner	Harding Loevner Emerging Markets Advisor	***	86,285
	Vanguard	Inflation-Protected Secur-Admiral	***	62,406
	Vanguard	Total International Stock Index - Admiral	***	136,057
	iShares	Developed Real Estate Index K	***	31,074
	T. Rowe Price	QM US Small-Cap Equity I	***	1,259,815
	Delaware Ivy	Mid-Cap Growth Fund Class I	***	304,795
				<u>9,213,263</u>
Collective Investment Funds:				
	Wells Fargo	Galliard/Wells Fargo Stable Value Fund	***	3,070,511
	TD Ameritrade	Retirement Advocate Conservative Fund	***	861,889
	TD Ameritrade	Retirement Advocate Moderately Conservative Fund	***	1,977,112
	TD Ameritrade	Retirement Advocate Moderate Fund	***	8,788,918
	TD Ameritrade	Retirement Advocate Moderately Aggressive Fund	***	5,313,591
	TD Ameritrade	Retirement Advocate Aggressive Fund	***	4,577,706
	Schwab	Schwab Indexed Retirement Trust Fund 2010 MF4697		229,674
	Schwab	Schwab Indexed Retirement Trust Fund 2015 MF4698	***	57,008
	Schwab	Schwab Indexed Retirement Trust Fund 2020 MF4699	***	242,281
	Schwab	Schwab Indexed Retirement Trust Fund 2025 MF4700	***	1,114,758
	Schwab	Schwab Indexed Retirement Trust Fund 2030 MF4701	***	1,532,036
	Schwab	Schwab Indexed Retirement Trust Fund 2035 MF4702	***	1,197,481
	Schwab	Schwab Indexed Retirement Trust Fund 2040 MF4703	***	790,998
	Schwab	Schwab Indexed Retirement Trust Fund 2045 MF4704	***	617,279
	Schwab	Schwab Indexed Retirement Trust Fund 2050 MF4705	***	669,624
	Schwab	Schwab Indexed Retirement Trust Fund 2055 MF4926	***	844,588
	Schwab	Schwab Indexed Retirement Trust Fund 2060 MF5344	***	430,693
				<u>32,316,147</u>
103-12 Investment Entities:				
	IR+M	Core Bond Collective Fund	***	254,158
				<u>41,783,568</u>
*	Loans	Participant loans - Interest rates 4.25% - 9.50%, maturing through August 2051		601,292
				<u>\$ 42,384,860</u>

* Represents a party-in-interest notes receivable.
** Represents a party-in-interest investment.
*** Cost omitted for participant directed investments.

See accompanying notes and independent auditor's report.

WOLTER INC. SALARY SAVINGS PLAN

Plan's EIN: 39-1052980

Plan Number: 005

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

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value		Cost	Current Value
Interest-Bearing Cash				
* Matrix	Cash		**	\$ 170
Common/Collective Trust				
* Retirement Advocate	Aggressive		**	4,577,706
* Retirement Advocate	Conservative		**	861,889
* Retirement Advocate	Moderate		**	8,788,918
* Retirement Advocate	Moderately Aggressive		**	5,313,591
* Retirement Advocate	Moderately Conservative		**	1,977,112
Wells Fargo	Stable Return Fund - C		**	3,070,511
Schwab	Indexed Ret. Trust 2010		**	229,674
Schwab	Indexed Ret. Trust 2015		**	57,008
Schwab	Indexed Ret. Trust 2020		**	242,281
Schwab	Indexed Ret. Trust 2025		**	1,114,758
Schwab	Indexed Ret. Trust 2030		**	1,532,036
Schwab	Indexed Ret. Trust 2035		**	1,197,481
Schwab	Indexed Ret. Trust 2040		**	790,998
Schwab	Indexed Ret. Trust 2045		**	617,278
Schwab	Indexed Ret. Trust 2050		**	669,624
Schwab	Indexed Ret. Trust 2055		**	844,588
Schwab	Indexed Ret. Trust 2060		**	430,693
103-12 Investment Entities				
IR&M Cor Bond	Collective Bond		**	254,158
Registered Investment Companies				
American Beacon	Small-Cap Value - I		**	176,545
American Funds	EuroPacific Growth - R6		**	558,998
American Funds	Washington Mutual - R6		**	2,215,297
Delaware Ivy	Mid Cap Growth I		**	304,795
Harbor	Capital Appreciation Fund		**	2,578,462
Harding Loevner	Emerging Markets Advisor		**	86,285
iSares	Developed Real Estate Index K		**	31,074
JP Morgan	Mid-Cap Value - Institutional		**	343,861
Oakmark	International Small Capital - I		**	163,617
T. Rowe Price	QM US Small-Cap Equity I		**	1,259,815
The Vanguard Group	500 Index - Admiral		**	1,296,052
The Vanguard Group	Inflation-Protected Secur-Admir		**	62,406
The Vanguard Group	Total Internal Stock Index - Adm		**	136,057
Participant loans				
Loans	Participant Loans - 4.25% - 6.5%		**	601,122
Total Assets				\$ 42,384,860

* A party-in-interest as defined by ERISA

** Accounts are participant directed