

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 MERCER WISE POOLED EMPLOYER PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2022
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) MERCER INVESTMENTS, LLC 99 HIGH STREET BOSTON, MA 02110
2b	Employer Identification Number (EIN) 30-0282430
2c	Plan Sponsor's telephone number 617-747-9500
2d	Business code (see instructions) 523900

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.	10/15/2024	JON GEZOTIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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 8025
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) 7748 6a(2) 6009 6b 839 6c 1298 6d 8146 6e 2 6f 8148 6g(1) 4333 6g(2) 5982 6h 2014
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 2T 3D 2S

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 0
- (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 MERCER WISE POOLED EMPLOYER PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MERCER INVESTMENTS, LLC	D Employer Identification Number (EIN) 30-0282430

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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)

MERCER INVESTMENTS, LLC

30-0282430

(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 23 53	INVESTMENT ADVISOR	622476	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	382707	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	27013	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

MAULDIN & JENKINS LLC

200 GALLERIA PARKWAY SE
STE 1700
ATLANTA, GA 35209

(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?
99	OTHER	27000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GUIDELINE INC

330 S CEDROS AVE
STE. 201 AND 202
SOLANA BEACH, CA 92075

(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?
99	OTHER	4011	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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>MERCER WISE POOLED EMPLOYER PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MERCER INVESTMENTS, LLC</u>	D Employer Identification Number (EIN) <u>30-0282430</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: BLACKROCK STRATEGIC COMPLETION NL M

b Name of sponsor of entity listed in (a): BLACKROCK UNITIZED CIT

c EIN-PN <u>46-3525011-001</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>1140453</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET INCOME SL CL IV

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS

c EIN-PN <u>32-6528132-030</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>1773241</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2020 SL CL IV

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS

c EIN-PN <u>32-6528132-021</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>6707245</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2025 SL CL IV

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS

c EIN-PN <u>32-6528132-022</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>13423864</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2030 SL CL IV

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS

c EIN-PN <u>32-6528132-023</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>16932826</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2035 SL CL IV

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS

c EIN-PN <u>32-6528132-024</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>21168855</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2040 SL CL IV

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS

c EIN-PN <u>32-6528132-025</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>17770026</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2045 SL CL IV		
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS		
c EIN-PN 32-6528132-026	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19997721

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2050 SL CL IV		
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS		
c EIN-PN 32-6528132-027	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21818799

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2055 SL CL IV		
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS		
c EIN-PN 32-6528132-028	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22888347

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2060 SL CL IV		
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS		
c EIN-PN 32-6528132-029	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10425597

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2065 SL CL IV		
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS		
c EIN-PN 32-6528132-045	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1827689

a Name of MTIA, CCT, PSA, or 103-12 IE: US BOND INDEX FUND		
b Name of sponsor of entity listed in (a): MERCER UNITIZED FUNDS		
c EIN-PN 04-0025081-071	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1618938

a Name of MTIA, CCT, PSA, or 103-12 IE: S&P 500 INDEX FUND		
b Name of sponsor of entity listed in (a): MERCER UNITIZED FUNDS		
c EIN-PN 04-0025081-065	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19488100

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL STOCK INDEX FUND		
b Name of sponsor of entity listed in (a): MERCER UNITIZED FUNDS		
c EIN-PN 90-0337987-282	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2601879

a Name of MTIA, CCT, PSA, or 103-12 IE: US SMALL/MID CAP STOCK INDEX FUND		
b Name of sponsor of entity listed in (a): MERCER UNITIZED FUNDS		
c EIN-PN 04-0025081-091	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3846434

a Name of MTIA, CCT, PSA, or 103-12 IE: MERCER INTERNATIONAL STOCK		
b Name of sponsor of entity listed in (a): MERCER FUNDS		
c EIN-PN 81-3158100-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3752414

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE VALUE TRUST CL B1

b Name of sponsor of entity listed in (a): INVESCO FUNDS

c EIN-PN 84-1142974-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3928400
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a Name of MTIA, CCT, PSA, or 103-12 IE: MERCER DIVERSIFIED BOND

b Name of sponsor of entity listed in (a): MERCER FUNDS

c EIN-PN 81-3188218-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 737952
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a Name of MTIA, CCT, PSA, or 103-12 IE: MERCER SMALL MID/CAP STOCK FUND

b Name of sponsor of entity listed in (a): MERCER FUNDS

c EIN-PN 81-3183567-011	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3004005
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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
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 MERCER WISE POOLED EMPLOYER PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MERCER INVESTMENTS, LLC		
D Employer Identification Number (EIN) 30-0282430		

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	36339	1634
(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)	1033131	2805148
(9) Value of interest in common/collective trusts	1c(9)	82386267	194852784
(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)	113142	399944
(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	83568879	198059510
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	83568879	198059510

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)	10789995	
(B) Participants	2a(1)(B)	31478161	
(C) Others (including rollovers)	2a(1)(C)	6513127	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		48781283
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1203	
(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)	152689	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		153892
(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)	139245	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		139245
(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)		23390804
(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)		4798
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		72470022

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	26664934	
(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)		26664934
f Corrective distributions (see instructions)	2f		230421
g Certain deemed distributions of participant loans (see instructions)	2g		13741
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	382707	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	680500	
(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)		1063207
j Total expenses. Add all expense amounts in column (b) and enter total	2j		27972303

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		44497719
l Transfers of assets:			
(1) To this plan	2l(1)		69992912
(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: **CLIFTONLARSONALLEN LLP**

(2) EIN: **41-0746749**

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.)	☒	☐	587617
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 MERCER WISE POOLED EMPLOYER PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MERCER INVESTMENTS, LLC				D Employer Identification Number (EIN) 30-0282430	
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): 20-3691658					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	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
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No	
b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☒ Design-based safe harbor method	
☒ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>08 / 14 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q704139A</u> .	

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan MERCER WISE POOLED EMPLOYER PLAN	B Three-digit Plan number (PN) ►	001
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF MERCER INVESTMENTS, LLC	D Administrator's EIN 30-0282430	

Part I	Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.
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1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- a** ☐ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b** ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c** ☒ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d** ☐ other multiple-employer pension plan (Describe) _____ (Complete Part II)

Part II	Participating Employer Information.
----------------	--

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer SAKS OFF 5TH	2b EIN 86-3267364	2c Percentage of Total Contributions for the Plan Year 11.60	2d Aggregate Account Balances Attributable to Participating Employer 18807371
2a Name of Participating Employer CIRBA SOLUTIONS	2b EIN 46-2984302	2c Percentage of Total Contributions for the Plan Year 4.27	2d Aggregate Account Balances Attributable to Participating Employer 5004841

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e Does the plan include any individuals not participating through an employer or who are individual working owners?	2e	☐ Yes ☐ No
2f If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	2f	
2g If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	2g	

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

**Schedule MEP (2023)
v. 230728**

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
RETRIEV TECHNOLOGIES	35-1005095	0.00	0
BATTERY SOLUTIONS, LLC	90-0910860	0.00	0
COVERCRAFT INDUSTRIES, LLC	95-2481692	3.60	13756243
LLYOD DESIGN CORPORATION	95-2885440	0.00	0
UNITE USA, INC	46-1914165	21.02	30033553
PASSPORT LABS, INC.	46-4987364	5.72	10434707
OCADO SOLUTIONS, USA	37-1916393	9.14	10022842
PRECISIONAL LLC	88-0525962	3.89	11169163
ALLCOM GLOBAL SERVICES, INC	43-1807811	1.82	6127417

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ARIZONIA DENTAL INSURANCE SERVICE, INC.	87-0274899	3.20	12368243
RENOVO HOME PARTNERS	87-3169189	0.58	2987233
HOME RENEW BUYER, INC.	87-2849541	0.00	0
DREAMSTYLE REMODELING INC.	20-2055701	0.45	1095056
NEWPRO HOME SOLUTIONS	20-2625129	3.08	8181652
ALURE HOME IMPROVEMENTS. LLC	11-2336347	0.40	3289263
REBORN CABINETS, LLC	95-3855709	2.32	4931469
REMODEL USA INC.	52-2209255	0.24	595916
DREAMSTYLE REMODELING OF CALIFORNIA LLC	47-1232071	0.77	391152

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
DREAMSTYLE OF COLORADO LLC	83-1051233	0.01	2676
DREAMSTYLE OF IDAHO LLC	47-4082854	0.00	0
LEGACY CUSTOM BUILDING 7 REMODELING LLC	85-0600376	0.00	0
HOME RENEW BUYER, INC. DBA MINNESOTA RUSCO, LLC	87-2849541	1.23	2677556
WOODBRIIDGE HOME SOLUTIONS, LLC	75-2260470	0.10	41987
WOODBRIIDGE HOME SOLUTIONS OF KANSAS, LLC	26-1338877	0.06	25394
WOODBRIIDGE SHOWER AND BATH, LLC	85-2852087	0.00	0
TURNER MEDICAL, INC.	63-0698234	2.48	7661337
BRADSHAW MEDICAL, INC.	20-1353860	3.30	7817457

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
INTECH CASES, INC.	86-3421322	0.04	54657
INTECH MEDICAL, INC.	20-1272686	0.00	0
AXONIUS, INC.	37-1860922	11.96	12167319
AXONIUS FEDERAL SYSTEMS, LLC	86-3881676	2.01	2845695
CLUB EXPLORIA, LLC	82-3331732	0.64	1812675
CLUB EXPLORIA MGMT. LLC	36-4293518	0.45	39587
HUMAN SECURITY, INC.	47-2928619	3.11	14324341
DELRIN USA, LLC	88-2479379	2.50	1206296

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part III

Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

- 3a

Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44)

☒ Yes ☐ No
- 3b

If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID R1B18JENE

MERCER WISE POOLED EMPLOYER PLAN
FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES
YEARS ENDED DECEMBER 31, 2023 AND 2022



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**MERCER WISE POOLED EMPLOYER PLAN
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INDEPENDENT AUDITORS' REPORT

Mercer Wise Administrative Committee
Mercer Wise Pooled Employer Plan
Boston, Massachusetts

Report on the Audit of the Financial Statements

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

We have performed an audit of the accompanying financial statements of the Mercer Wise Pooled Employer Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits – modified cash basis 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 Mercer Wise Pooled Employer 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 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.
- the information in the financial statements referred to above related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2; and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audit 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 Schedules Required by ERISA

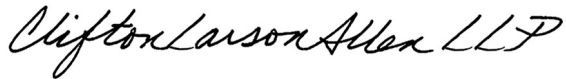
The supplemental schedule of assets (held at end of year) and schedule of delinquent participant contributions as of and for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

Mercer Wise Administrative Committee
Mercer Wise Pooled Employer Plan

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

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, 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 schedules related to assets held by and certified to by qualified institutions 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).



CliftonLarsonAllen LLP

Boston, Massachusetts
October 14, 2024

MERCER WISE POOLED EMPLOYER PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
CASH	\$ 1,634	\$ 36,339
INVESTMENTS (at Fair Value)	195,252,728	82,499,409
RECEIVABLES		
Notes Receivable from Participants	<u>2,820,470</u>	<u>1,061,734</u>
Total Receivables	<u>2,820,470</u>	<u>1,061,734</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 198,074,832</u></u>	<u><u>\$ 83,597,482</u></u>

See accompanying Notes to Financial Statements.

**MERCER WISE POOLED EMPLOYER PLAN
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2023**

ADDITIONS:

INVESTMENT INCOME

Net Appreciation in Fair Value of Investments	\$ 23,395,601
Interest and Dividends	140,448
Total Investment Income	<u>23,536,049</u>

**INTEREST INCOME ON NOTES RECEIVABLE
FROM PARTICIPANTS**

152,689

CONTRIBUTIONS

Employee 401(k) Deferral	31,478,161
Employer Match	10,783,168
Qualified Non Elective	6,827
Employee Rollover	6,513,127
Total Contributions	<u>48,781,283</u>

Total Additions	72,470,021
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DEDUCTIONS:

BENEFITS PAID TO PARTICIPANTS	26,922,376
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ADMINISTRATIVE EXPENSES	<u>1,063,207</u>
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Total Deductions	<u>27,985,583</u>
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NET INCREASE BEFORE TRANSFERS IN	44,484,438
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Transfer of Funds	<u>69,992,912</u>
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NET INCREASE	114,477,350
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of Year	<u>83,597,482</u>
End of Year	<u><u>\$ 198,074,832</u></u>

See accompanying Notes to Financial Statements.

**MERCER WISE POOLED EMPLOYER PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 DESCRIPTION OF PLAN

The following description of Mercer Wise Pooled Employer Plan (the Plan) provides only general information. Participants should refer to the Plan document and their Employer's participation agreements and summary Plan description for a more complete description of the Plan's provisions.

General

The Plan is a Pooled Employer Plan (PEP) established by Mercer Trust Company LLC, the Pooled Plan Provider (PPP). The Plan was established under the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act) on January 1, 2022. The Plan is a defined contribution plan covering eligible employees of the Participating Employers, and is intended to qualify under Internal Revenue Code of 1986, as amended (IRC or Code), sections 401(a) and 501(a). The Plan is intended to constitute as a multiple employer plan, as described under Code sections 410(a), 411, 413, and 415. Each Participating Employer elects their own provisions related to eligibility, contributions, notes receivable from participants, and payments of benefits. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Eligibility

Only those employees of any particular Participating Employer who are designated by the Participating Employer in its participation agreement as eligible employees shall be eligible to participate in the Plan. Participating Employers may define eligibility requirements based on factors such as age, service, or employee type. Eligible employees shall be eligible to make participant contributions and receive allocations of employer contributions if and to the extent specified in the applicable adoption agreement or otherwise provided by the Plan.

Contributions

Each year eligible participants may make pre-tax and Roth contributions of their eligible compensation, as defined by the Plan and Participating Employer participation agreement, subject to applicable limits established by law. Participating Employers may elect safe harbor or non-safe harbor contribution provisions as well as compensation definitions. Under certain circumstances, eligible employees may make rollover contributions to the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants direct their contributions into various investment options offered by the Plan.

The Participating Employers in the Plan may elect automatic enrollment and escalation features. Accordingly, the Participating Employer will automatically withhold a defined percentage of an eligible participant's compensation based on the Participating Employer's participation agreement, unless the participant affirmatively opts out.

**MERCER WISE POOLED EMPLOYER PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Contributions

Under the terms of the Participating Employer participation agreements, the Participating Employers may elect to make safe harbor, matching contributions, nonelective contributions, prevailing wage contributions, qualified nonelective contributions (QNECs) or qualified matching contributions (QMACs) to the Plan. Participating Employers may also elect to make true-up matching contributions.

Participant Accounts

Each participant's account is credited with the participant's contributions, the participating employers' contributions, (if applicable), and an allocation of Plan earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, or participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided by the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Participating Employer contribution portion of their accounts, plus actual earnings thereon, is based on years of service ranging from immediate to six years graded or cliff vesting, as elected by each Participating Employer. Notwithstanding the above, participants are fully vested in the participating employer's contributions upon reaching retirement age, death disability, or termination of the Plan.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance in the participant's account and bear interest as determined by the PPP, which is prime rate plus 1% on the first business day of the month in which the loan is requested. Principal and interest is paid ratably through payroll deductions.

Benefit Payments

Upon termination of service due to death, disability, or retirement, a participant may elect to receive the value of the vested interest in their account in the form of a lump sum distribution or installments based on the Participating Employer's participation agreement. The Plan allows for in-service distributions if a participant reaches age 59½ and hardship distributions subject to the Participating Employer's participation agreement. If a participant terminates employment and the participant's account balance does not exceed \$5,000, the benefit payment is paid without the participant's consent and is paid in the form of a single lump-sum.

**MERCER WISE POOLED EMPLOYER PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Forfeited Accounts

Forfeited nonvested accounts can be used to pay administrative expenses and to reduce future Participating Employer contributions. Forfeited nonvested accounts as of December 31, 2023 and 2022 totaled \$530,950 and \$124,810, respectively. There were \$37,882 of forfeitures used to pay administrative expenses for the year ended December 31, 2023. There were \$6,158 of forfeitures used to reduce Participating Employer contributions for the year ended December 31, 2023.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under that basis, certain additions are recognized when received and certain deductions are recognized when paid. Investments are stated at fair value. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America primarily because the effects of outstanding contributions and outstanding expenses are not included in the financial statements.

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation 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 the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. Delinquent notes receivable are recorded as distributions on the basis of the terms of the Plan document.

**MERCER WISE POOLED EMPLOYER PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Benefit Payments

Benefits are recorded when paid.

Contributions

Contributions from participants and Participating Employer contributions are recorded in the year in which the contributions are received by the Plan.

Administrative Expenses

Reasonable expenses of the Plan, including, trustee, attorneys, advisors, fiduciaries, and service providers are paid by the Plan, unless otherwise paid by the PPP or the Participating Employers. Expenses that are paid by the PPP or the Participating Employers are excluded from these financial statements. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 14, 2024, the date the financial statements were available to be issued.

NOTE 3 TRANSFER OF FUNDS

Upon termination or new entrance of a Participating Employer, funds may be transferred to or from other qualified plans. During the year ended December 31, 2023, transfers into the Plan from other qualified plans totaled \$69,992,912.

NOTE 4 CERTIFICATION OF INVESTMENT INFORMATION

Empower Trust Company, the qualified institution of the Plan, has supplied the Plan administrator with certifications as to the completeness and accuracy of all investment information and notes receivable from participants reflected on the accompanying statements of net assets available for benefits – modified cash basis as of December 31, 2023 and 2022, the statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2023, and the supplemental schedule of assets (held at end of year) as of December 31, 2023.

NOTE 5 FAIR VALUE OF INVESTMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

**MERCER WISE POOLED EMPLOYER PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 5 FAIR VALUE OF INVESTMENTS (CONTINUED)

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at December 31, 2023 and 2022.

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

Collective Fund – Valued daily at the NAV of units as determined by the trustee. NAV is a readily determinable fair value and is the basis for current transactions. Participant transactions (purchases and sales) may occur daily.

**MERCER WISE POOLED EMPLOYER PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 5 FAIR VALUE OF INVESTMENTS (CONTINUED)

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

2023				
	Level 1	Level 2	Level 3	Total
Collective Fund	\$ -	\$ 194,852,784	\$ -	\$ 194,852,784
Mutual Funds	399,944	-	-	399,944
Total Investments at Fair Value	<u>\$ 399,944</u>	<u>\$ 194,852,784</u>	<u>\$ -</u>	<u>\$ 195,252,728</u>

2022				
	Level 1	Level 2	Level 3	Total
Collective Fund	\$ -	\$ 82,386,267	\$ -	\$ 82,386,267
Mutual Funds	113,142	-	-	113,142
Total Investments at Fair Value	<u>\$ 113,142</u>	<u>\$ 82,386,267</u>	<u>\$ -</u>	<u>\$ 82,499,409</u>

NOTE 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 the investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits – modified cash basis.

NOTE 7 PLAN TERMINATION

Although it has not expressed any intent to do so, the PPP has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants would become 100% vested in their adopting employer's contributions.

NOTE 8 PLAN TAX STATUS

The Plan has not received an opinion letter from the IRS indicating that the Plan is designed in accordance with the applicable section of the IRC. However, the Plan administrator believes that the Plan is designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

The modified cash basis of accounting requires Plan management to evaluate if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**MERCER WISE POOLED EMPLOYER PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 9 PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the qualified institution of the Plan; therefore, the investment transactions qualify as party-in-interest transactions. The plan issues notes to participants, which are secured by the balances in the participants accounts, which also qualify as party-in-interest transaction.

NOTE 10 NONEXEMPT TRANSACTIONS

During the year ended December 31, 2023 there were instances where Participating Employers failed to timely remit employee 401(k) deferral contributions and loan repayments to the Plan for certain payroll periods within the timeframe prescribed by the Department of Labor. These are deemed prohibited transactions in accordance with ERISA and the IRC. During December 31, 2023, prohibited transactions totaling \$320,607 have been fully corrected by the Participating Employers by contributing the contributions and loan payments and depositing lost earnings to the Plan. As of December 31, 2023, \$267,010 in prohibited transactions from participant contributions and loan repayments remain to be fully corrected by the Plan.

NOTE 11 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2023 and 2022.

	2023	2022
Net Assets Available for Benefits per Financial Statements	\$ 198,074,832	\$ 83,597,482
Less: Default Loans	<u>(15,322)</u>	<u>(28,603)</u>
Net Assets Available for Benefits per Form 5500	<u><u>\$ 198,059,510</u></u>	<u><u>\$ 83,568,879</u></u>

The following is a reconciliation of net increase before transfers per the financial statements to Form 5500 for the year ended December 31, 2023.

Net Increase Before Transfers per Financial Statements	\$ 44,484,438
Plus: 2022 Loan Defaults	28,603
Less: 2023 Loan Defaults	<u>(15,322)</u>
Net Increase Per Form 5500	<u><u>\$ 44,497,719</u></u>

MERCER WISE POOLED EMPLOYER PLAN
E.I.N 30-0282430 PN 001
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
	BlackRock Multi-Asset Income Portfolio K	Mutual Fund		\$ 399,944
	BlackRock Strategic Completion NL M	Common Collective Trust		1,140,453
	International Stock Index Fund	Common Collective Trust		2,601,879
	Invesco Stable Value Trust CI B1	Common Collective Trust		3,928,400
*	Mercer Diversified Bond	Common Collective Trust		737,951
*	Mercer International Stock	Common Collective Trust		3,752,414
*	Mercer Small Mid/Cap Stock Fund	Common Collective Trust		3,004,005
	S&P 500 Index Fund	Common Collective Trust		19,488,100
	State St Cash Series Treasury CI M	Cash		1,634
	State St Target Ret 2020 SL CI IV	Common Collective Trust		6,707,245
	State St Target Ret 2025 SL CI IV	Common Collective Trust		13,423,864
	State St Target Ret 2030 SL CI IV	Common Collective Trust		16,932,826
	State St Target Ret 2035 SL CI IV	Common Collective Trust		21,168,855
	State St Target Ret 2040 SL CI IV	Common Collective Trust		17,770,026
	State St Target Ret 2045 SL CI IV	Common Collective Trust		19,997,720
	State St Target Ret 2050 SL CI IV	Common Collective Trust		21,818,800
	State St Target Ret 2055 SL CI IV	Common Collective Trust		22,888,346
	State St Target Ret 2060 SL CI IV	Common Collective Trust		10,425,598
	State St Target Ret 2065 SL CI IV	Common Collective Trust		1,827,690
	State St Target Ret Income SL CI IV	Common Collective Trust		1,773,241
	US Bond Index Fund	Common Collective Trust		1,618,938
	US Small/Mid Cap Stock Index Fund	Common Collective Trust		3,846,433
*	Participants	Participant Loans		
		Rates from 4.16% to 9.50%	-	2,805,148
				<u>\$ 198,059,510</u>

* Indicates party-in-interest

** Cost omitted for participant-directed accounts

MERCER WISE POOLED EMPLOYER PLAN
E.I.N 30-0282430 PN 001
SCHEDULE H, LINE 4a—SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction In VFCP	
2022 Check here if Late Participant Loan Repayments are Included ☒ Yes	\$ 137	\$ 314,622	\$ -	\$ -
2023 Check here if Late Participant Loan Repayments are Included ☒ Yes	\$ 266,873	\$ 5,985	\$ -	\$ -

Name of Plan:

Employer Identification No.: ► 30-0282430

Plan year (beginning/ending): ▶ 01/01/2023 to 12/31/2023 Plan number: ▶ 001

[illegible]

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Unite Us

01-JAN-23 to 31-DEC-23

11-MAR-24 12:34:57

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			96,051.08	94,523.42
1BRSCNM			295,277.65	301,498.35
1SSTRIV			1,092.65	1,119.55
1SSTC20			34,715.86	35,682.25
1SSTC25			141,401.00	150,722.32
1SSTC30			380,683.24	411,978.14
1SSTC45			2,340,768.99	2,485,061.37
1SSTC50			4,420,059.94	4,835,732.67
1SSTC55			4,621,893.23	5,070,809.15
1SSTC60			2,780,318.33	3,018,137.19
1SSTC65			181,779.56	201,214.42
1SSTC35			541,946.10	581,477.11
1SSTC40			1,778,111.83	1,923,260.05
1MERINS			1,400,969.80	1,521,972.15
1MERSSE			678,374.60	737,751.69
1MERSMD			741,431.75	820,807.47
1MERSSR			1,157,103.66	1,296,032.99
1MERSS5			4,984,992.29	5,671,644.70
1MERDBD			198,185.41	205,038.53
1MERSSB			404,564.63	414,635.95
1IVSVB1			254,453.14	254,453.14
			27,434,174.74	30,033,552.61
PARTICIPANT LOANS	VARIOUS	4.250-9.500	224,796.24	224,820.97
FORFEITURES			3,371.50	3,371.50

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Mercer Wise PEP for Unite Us
01-JAN-23 to 31-DEC-23

11-MAR-24 12:34:57

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Passport Labs

01-JAN-23 to 31-DEC-23

11-MAR-24 12:31:56

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			1,412.91	1,459.33
1BRSCNM			42,932.89	44,604.73
1SSTC25			16,969.05	18,397.32
1SSTC30			636,037.37	705,279.54
1SSTC45			851,427.74	967,849.12
1SSTC50			2,052,053.80	2,334,082.32
1SSTC55			2,373,289.60	2,698,314.02
1SSTC60			596,147.94	679,486.34
1SSTC65			19,600.74	22,069.39
1SSTC35			441,469.64	491,771.61
1SSTC40			622,687.44	700,927.27
1MERINS			238,757.67	263,734.27
1MERSSE			91,639.52	101,140.73
1MERSMD			209,437.72	233,347.93
1MERSSR			150,158.64	169,269.43
1MERSS5			813,950.83	913,509.75
1MERDBD			22,173.36	23,527.03
1MERSSB			52,659.59	54,508.46
1IVSVB1			11,242.39	11,428.43
			9,244,048.84	10,434,707.02
PARTICIPANT LOANS	VARIOUS	8.500-9.500	23,641.73	23,678.35
FORFEITURES			12,569.81	12,569.81

Attachment to Form 5500, Schedule H, Part 4, Item I
 EIN # 87-3169189

LEGEND

INVESTMENT OPTION:

1BKMIX	BlackRock Multi-Asset Income Portfolio K	1BRSCNM	BlackRock Strategic Completion NL M
1SSTC25	State St Target Ret 2025 SL CI IV	1SSTC30	State St Target Ret 2030 SL CI IV
1SSTC45	State St Target Ret 2045 SL CI IV	1SSTC50	State St Target Ret 2050 SL CI IV
1SSTC55	State St Target Ret 2055 SL CI IV	1SSTC60	State St Target Ret 2060 SL CI IV
1SSTC65	State St Target Ret 2065 SL CI IV	1SSTC35	State St Target Ret 2035 SL CI IV
1SSTC40	State St Target Ret 2040 SL CI IV	1MERINS	Mercer International Stock
1MERSSE	International Stock Index Fund	1MERSMD	Mercer Small Mid/Cap Stock Fund
1MERSSR	US Small/Mid Cap Stock Index Fund	1MERSS5	S&P 500 Index Fund
1MERDBD	Mercer Diversified Bond	1MERSSB	US Bond Index Fund
1IVSVB1	Invesco Stable Value Trust CI B1		

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Saks OFF 5TH

01-JAN-23 to 31-DEC-23

11-MAR-24 12:33:02

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			5,868.00	6,076.58
1BRSCNM			67,620.39	69,902.31
1SSTRIV			50,306.41	54,038.04
1SSTC20			197,973.58	212,638.49
1SSTC25			270,163.82	295,094.37
1SSTC30			386,457.71	431,932.31
1SSTC45			2,965,729.22	3,408,325.95
1SSTC50			2,712,173.72	3,121,516.11
1SSTC55			3,205,002.34	3,700,069.80
1SSTC60			1,531,407.79	1,756,670.36
1SSTC65			338,348.67	382,425.81
1SSTC35			1,380,832.76	1,560,087.57
1SSTC40			1,477,748.66	1,685,618.88
1MERINS			173,337.19	190,185.11
1MERSSE			106,682.56	119,071.61
1MERSMD			92,222.11	101,609.28
1MERSSR			112,595.10	130,090.70
1MERSS5			800,890.19	918,390.94
1MERDBD			26,003.75	27,373.64
1MERSSB			54,307.02	56,381.69
1IVSVB1			579,869.38	579,871.73
			16,535,540.37	18,807,371.28
PARTICIPANT LOANS	VARIOUS	4.250-9.500	146,761.06	146,845.61
FORFEITURES			139,245.05	139,245.05

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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Mercer Wise PEP for Saks OFF 5TH

01-JAN-23 to 31-DEC-23

11-MAR-24 12:33:02

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise for Ocado Solutions USA

01-JAN-23 to 31-DEC-23

11-MAR-24 12:32:20

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			6,087.12	6,324.40
1BRSCNM			23,343.61	24,522.77
1SSTRIV			116,620.98	125,828.20
1SSTC20			131,401.37	143,101.59
1SSTC25			519,461.14	575,771.72
1SSTC30			609,777.76	687,196.35
1SSTC45			849,539.72	982,697.47
1SSTC50			1,309,107.02	1,519,784.60
1SSTC55			1,039,450.42	1,206,001.67
1SSTC60			777,717.63	899,668.52
1SSTC65			317,524.33	364,551.84
1SSTC35			963,915.79	1,102,567.94
1SSTC40			1,224,917.80	1,431,539.19
1MERINS			80,723.07	87,331.66
1MERSSE			39,492.98	43,072.94
1MERSMD			73,181.43	82,163.59
1MERSSR			59,964.08	69,865.04
1MERSS5			435,402.40	484,341.76
1MERDBD			17,385.89	18,418.96
1MERSSB			29,120.62	30,450.40
1IVSVB1			137,743.92	137,641.13
			8,761,879.08	10,022,841.74
PARTICIPANT LOANS	VARIOUS	5.250-9.500	283,468.12	283,471.55
FORFEITURES			257,581.84	257,581.84

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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Mercer Wise for Ocado Solutions USA

01-JAN-23 to 31-DEC-23

11-MAR-24 12:32:20

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Precisional LLC

01-JAN-23 to 31-DEC-23

11-MAR-24 12:31:53

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			8,369.52	8,706.88
1BRSCNM			156,588.97	154,629.88
1SSTRIV			490.82	515.84
1SSTC20			859,782.39	932,274.09
1SSTC25			2,623,818.93	2,922,113.79
1SSTC30			1,791,742.90	2,036,125.85
1SSTC45			463,975.08	545,102.96
1SSTC50			58,199.94	68,016.95
1SSTC55			154,526.17	181,329.40
1SSTC60			69,054.52	79,239.78
1SSTC65			18,602.84	21,154.43
1SSTC35			1,889,371.28	2,189,444.56
1SSTC40			772,727.92	899,496.77
1MERINS			146,065.74	161,946.06
1MERSSE			35,246.78	40,883.36
1MERSMD			222,870.35	244,079.14
1MERSSR			239,616.70	283,751.50
1MERSS5			1,897,723.37	2,125,057.28
1MERDBD			76,679.28	80,471.81
1MERSSB			84,897.58	87,221.18
1IVSVBI			111,543.95	111,589.21
1SSCSHM			1,614.20	1,633.91
			11,683,509.23	13,174,784.63
PARTICIPANT LOANS	VARIOUS	4.250-9.500	202,103.44	202,774.87
FORFEITURES			18,222.79	18,222.79

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SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Page 2 of 2

Mercer Wise PEP for Precisional LLC

01-JAN-23 to 31-DEC-23

11-MAR-24 12:31:53

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund
 1SSCSHM State St Cash Series Treasury CI M

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)**Mercer Wise PEP for AllCom Global Services, Inc.****01-JAN-23 to 31-DEC-23**

11-MAR-24 12:31:43

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			7,647.04	7,874.06
1BRSCNM			35,140.32	36,508.48
1SSTRIV			47,702.70	52,085.97
1SSTC20			222,108.86	241,826.22
1SSTC25			1,097,161.16	1,228,651.37
1SSTC30			738,803.03	847,094.02
1SSTC45			532,765.19	631,844.30
1SSTC50			304,048.28	357,104.10
1SSTC55			128,998.20	150,896.92
1SSTC60			86,006.82	101,759.23
1SSTC65			4,159.79	4,530.65
1SSTC35			506,014.30	586,296.29
1SSTC40			498,526.06	583,019.03
1MERINS			49,283.16	56,126.36
1MERSSE			236,194.47	280,580.82
1MERSMD			55,302.28	62,183.40
1MERSSR			175,486.67	211,453.71
1MERSS5			366,983.73	438,688.91
1MERDBD			28,203.38	29,949.12
1MERSSB			122,260.98	128,669.66
1IVSVBI			76,412.97	76,412.97
			5,319,209.39	6,113,555.59
PARTICIPANT LOANS	VARIOUS	4.160-9.250	7,503.61	7,513.84
FORFEITURES			6,347.47	6,347.47

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Mercer Wise PEP for AllCom Global Services, Inc.

01-JAN-23 to 31-DEC-23

11-MAR-24 12:31:43

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Delta Dental of Arizona

01-JAN-23 to 31-DEC-23

11-MAR-24 12:31:46

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			45,285.95	48,157.63
1BRSCNM			8,950.25	9,347.37
1SSTRIV			212.08	214.78
1SSTC20			682,900.75	746,638.41
1SSTC25			907,751.12	1,018,046.12
1SSTC30			1,835,365.33	2,074,714.54
1SSTC45			382,531.28	442,954.74
1SSTC50			464,145.51	545,772.42
1SSTC55			733,734.94	864,055.35
1SSTC60			101,409.05	117,629.34
1SSTC65			16,061.98	18,132.17
1SSTC35			2,308,702.21	2,691,707.14
1SSTC40			532,311.43	619,282.85
1MERINS			78,300.09	91,026.63
1MERSSE			317,599.95	383,693.05
1MERSMD			310,313.98	356,770.73
1MERSSR			396,752.11	478,549.60
1MERSS5			871,360.00	1,040,932.02
1MERDBD			8,536.24	8,958.69
1MERSSB			148,632.97	154,490.42
1IVSVB1			657,169.08	657,169.08
			10,808,026.30	12,368,243.08
PARTICIPANT LOANS	VARIOUS	4.160-9.500	165,471.37	165,404.85
FORFEITURES			22.26	22.26

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GA

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Page 2 of 2

Mercer Wise PEP for Delta Dental of Arizona**01-JAN-23 to 31-DEC-23****11-MAR-24 12:31:46**

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Renovo Home Partners

01-JAN-23 to 31-DEC-23

11-MAR-24 12:33:06

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			84,469.94	87,754.85
1BRSCNM			104,763.43	109,438.73
1SSTRIV			1,053,996.39	1,148,879.39
1SSTC20			1,916,642.85	2,091,160.85
1SSTC25			1,842,420.71	2,052,605.64
1SSTC30			2,599,354.20	2,948,637.33
1SSTC45			2,241,550.94	2,591,629.37
1SSTC50			1,420,119.41	1,647,044.49
1SSTC55			1,317,344.59	1,526,733.98
1SSTC60			816,894.05	946,452.92
1SSTC65			230,999.59	264,796.60
1SSTC35			3,008,802.46	3,461,756.07
1SSTC40			1,744,599.35	2,006,912.35
1MERINS			361,404.28	389,904.49
1MERSSE			141,674.85	153,413.33
1MERSMD			208,107.19	233,015.57
1MERSSR			183,427.96	208,106.62
1MERSS5			1,106,408.71	1,273,904.26
1MERDBD			101,976.23	107,503.36
1MERSSB			185,814.15	192,894.99
1IVSVBI			401,602.92	401,635.77
			21,072,374.20	23,844,180.96
PARTICIPANT LOANS	VARIOUS	4.250-9.500	371,085.02	372,236.12
FORFEITURES			49,938.03	49,938.03

475308-01

GA

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Page 2 of 2

Mercer Wise PEP for Renovo Home Partners**01-JAN-23 to 31-DEC-23****11-MAR-24 12:33:06**

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Intech

03-JAN-23 to 31-DEC-23

25-JAN-24 11:08:14

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			21,249.84	21,803.27
1BRSCNM			7,236.74	7,538.20
1SSTRIV			42,203.50	45,038.23
1SSTC20			595,075.18	639,209.70
1SSTC25			1,934,960.16	2,104,508.68
1SSTC30			2,651,943.66	2,936,060.21
1SSTC45			1,509,300.79	1,699,800.24
1SSTC50			1,373,120.55	1,555,887.08
1SSTC55			957,901.02	1,078,550.80
1SSTC60			405,045.50	455,394.47
1SSTC65			262,310.97	294,793.75
1SSTC35			1,745,725.28	1,943,640.36
1SSTC40			1,020,980.36	1,137,433.69
1MERINS			42,727.45	46,006.34
1MERSSE			19,021.07	20,693.83
1MERSMD			26,924.12	29,558.43
1MERSSR			91,043.03	106,378.73
1MERSS5			558,618.44	639,112.37
1MERDBD			4,603.71	4,809.22
1MERSSB			6,002.67	6,214.86
1IVSVB1			243,548.65	243,548.65
			13,519,542.69	15,015,981.11
PARTICIPANT LOANS	VARIOUS	4.250-9.500	543,844.07	544,062.31
FORFEITURES			15,080.72	15,080.72

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Mercer Wise PEP for Intech

03-JAN-23 to 31-DEC-23

25-JAN-24 11:08:14

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Axonius

03-JAN-23 to 31-DEC-23

28-FEB-24 03:43:30

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			102,752.64	105,315.95
1BRSCNM			181,277.38	187,190.39
1SSTRIV			25,056.63	26,705.19
1SSTC20			187,995.30	197,598.18
1SSTC25			69,113.52	74,044.88
1SSTC30			593,928.09	640,333.49
1SSTC45			1,223,177.36	1,333,827.85
1SSTC50			2,111,929.53	2,309,061.45
1SSTC55			2,600,932.52	2,843,879.95
1SSTC60			671,257.36	735,221.94
1SSTC65			106,096.74	115,993.20
1SSTC35			868,336.80	940,192.07
1SSTC40			1,476,213.14	1,642,080.87
1MERINS			518,079.57	554,434.11
1MERSSE			197,535.41	212,379.10
1MERSMD			314,207.31	341,123.38
1MERSSR			257,103.90	288,557.38
1MERSS5			1,462,984.07	1,644,640.25
1MERDBD			131,078.52	138,040.75
1MERSSB			267,643.89	277,315.01
1IVSVB1			405,073.72	405,078.06
			13,771,773.40	15,013,013.45
PARTICIPANT LOANS	VARIOUS	4.250-9.500	232,965.36	232,123.18
FORFEITURES			402.89	402.89

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Mercer Wise PEP for Axonius

03-JAN-23 to 31-DEC-23

28-FEB-24 03:43:30

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Mercer Wise PEP for Cirba Solutions

03-JAN-23 to 31-DEC-23

28-FEB-24 03:36:10

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			1,992.57	2,111.74
1BRSCNM			15,343.73	16,232.31
1SSTRIV			3,901.61	4,141.61
1SSTC20			470,234.48	509,704.22
1SSTC25			424,075.99	459,500.05
1SSTC30			958,789.87	1,058,397.93
1SSTC45			335,241.53	371,029.88
1SSTC50			312,304.97	348,453.59
1SSTC55			372,395.98	420,548.84
1SSTC60			182,932.24	205,067.97
1SSTC65			44,563.51	49,516.87
1SSTC35			354,074.67	391,343.50
1SSTC40			401,777.65	445,532.02
1MERINS			62,270.65	67,184.32
1MERSSE			69,380.42	74,614.96
1MERSMD			73,946.22	82,829.37
1MERSSR			35,619.10	41,027.97
1MERSS5			302,186.68	332,501.82
1MERDBD			13,142.46	14,052.46
1MERSSB			44,817.22	46,878.49
1IVSVB1			64,171.32	64,171.57
			4,543,162.87	5,004,841.49
PARTICIPANT LOANS	VARIOUS	4.250-9.500	84,017.55	83,992.05

Attachment to Form 5500, Schedule H, Part 4, Item I
 EIN # 87-3169189

LEGEND

INVESTMENT OPTION:

1BKMIX	BlackRock Multi-Asset Income Portfolio K	1BRSCNM	BlackRock Strategic Completion NL M
1SSTRIV	State St Target Ret Income SL CI IV	1SSTC20	State St Target Ret 2020 SL CI IV
1SSTC25	State St Target Ret 2025 SL CI IV	1SSTC30	State St Target Ret 2030 SL CI IV
1SSTC45	State St Target Ret 2045 SL CI IV	1SSTC50	State St Target Ret 2050 SL CI IV
1SSTC55	State St Target Ret 2055 SL CI IV	1SSTC60	State St Target Ret 2060 SL CI IV
1SSTC65	State St Target Ret 2065 SL CI IV	1SSTC35	State St Target Ret 2035 SL CI IV
1SSTC40	State St Target Ret 2040 SL CI IV	1MERINS	Mercer International Stock
1MERSSE	International Stock Index Fund	1MERSMD	Mercer Small Mid/Cap Stock Fund
1MERSSR	US Small/Mid Cap Stock Index Fund	1MERSS5	S&P 500 Index Fund
1MERDBD	Mercer Diversified Bond	1MERSSB	US Bond Index Fund
1IVSVB1	Invesco Stable Value Trust CI B1		

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Covercraft Industries

03-JAN-23 to 31-DEC-23

28-FEB-24 00:47:43

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			612.82	639.38
1BRSCNM			132,315.76	133,907.16
1SSTRIV			236,568.96	251,090.61
1SSTC20			726,599.45	774,420.29
1SSTC25			1,550,825.00	1,672,755.87
1SSTC30			1,444,622.88	1,575,605.71
1SSTC45			1,364,287.29	1,503,749.21
1SSTC50			275,298.33	305,121.79
1SSTC55			540,780.19	599,794.15
1SSTC60			161,649.07	179,118.82
1SSTC65			22,686.42	25,106.12
1SSTC35			2,792,353.32	3,062,017.19
1SSTC40			2,215,625.95	2,443,830.50
1MERINS			58,537.47	62,517.22
1MERSSE			39,088.36	42,035.73
1MERSMD			230,426.95	244,761.93
1MERSSR			8,567.14	9,678.18
1MERSS5			505,105.91	578,890.60
1MERDBD			27,639.55	28,850.50
1MERSSB			22,391.04	23,190.35
1IVSVB1			239,161.45	239,161.45
			12,595,143.31	13,756,242.76
PARTICIPANT LOANS	VARIOUS	4.250-9.500	420,465.35	420,584.79
FORFEITURES			2,576.30	2,576.30

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Mercer Wise PEP for Covercraft Industries

03-JAN-23 to 31-DEC-23

28-FEB-24 00:47:43

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for Club Exploria, LLC

01-JUL-23 to 31-DEC-23

25-JAN-24 11:10:04

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			651.46	681.77
1BRSCNM			2,914.15	3,072.87
1SSTRIV			60,548.87	63,583.38
1SSTC20			163,505.54	171,886.39
1SSTC25			634,857.38	670,286.47
1SSTC30			275,590.48	292,820.69
1SSTC45			204,848.83	218,892.17
1SSTC50			84,220.87	90,304.13
1SSTC55			58,625.57	62,803.18
1SSTC60			62,307.61	66,326.03
1SSTC65			3,345.20	3,593.61
1SSTC35			676,714.99	720,276.60
1SSTC40			724,847.05	772,678.69
1MERINS			107,587.86	113,138.80
1MERSSE			55,640.15	59,050.90
1MERSMD			87,596.89	94,593.17
1MERSSR			181,559.15	200,244.99
1MERSS5			1,662,225.66	1,795,951.55
1MERDBD			3,165.43	3,349.27
1MERSSB			47,174.83	49,106.23
1IVSVB1			150,818.86	150,818.86
			5,248,746.83	5,603,459.75
PARTICIPANT LOANS	VARIOUS	4.160-9.500	57,554.95	57,549.06
FORFEITURES			25,530.53	25,530.52

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Mercer Wise PEP for Club Exploria, LLC

01-JUL-23 to 31-DEC-23

25-JAN-24 11:10:04

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1BK MIX BlackRock Multi-Asset Income Portfolio K
 1SSTRIV State St Target Ret Income SL CI IV
 1SSTC25 State St Target Ret 2025 SL CI IV
 1SSTC45 State St Target Ret 2045 SL CI IV
 1SSTC55 State St Target Ret 2055 SL CI IV
 1SSTC65 State St Target Ret 2065 SL CI IV
 1SSTC40 State St Target Ret 2040 SL CI IV
 1MERSSE International Stock Index Fund
 1MERSSR US Small/Mid Cap Stock Index Fund
 1MERDBD Mercer Diversified Bond
 1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
 1SSTC20 State St Target Ret 2020 SL CI IV
 1SSTC30 State St Target Ret 2030 SL CI IV
 1SSTC50 State St Target Ret 2050 SL CI IV
 1SSTC60 State St Target Ret 2060 SL CI IV
 1SSTC35 State St Target Ret 2035 SL CI IV
 1MERINS Mercer International Stock
 1MERSMD Mercer Small Mid/Cap Stock Fund
 1MERSS5 S&P 500 Index Fund
 1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for HUMAN Security, Inc.

01-JUL-23 to 31-DEC-23

25-JAN-24 11:10:42

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			3,918.59	4,054.22
1BRSCNM			15,465.00	16,090.00
1SSTC20			10,611.70	11,104.60
1SSTC25			141,334.62	148,543.52
1SSTC30			198,101.69	209,544.84
1SSTC45			2,568,290.48	2,726,949.02
1SSTC50			2,569,578.71	2,730,688.28
1SSTC55			2,283,110.70	2,427,462.13
1SSTC60			1,103,561.19	1,171,982.21
1SSTC65			18,592.27	19,867.14
1SSTC35			1,305,992.80	1,385,152.88
1SSTC40			1,281,488.02	1,359,859.68
1MERINS			40,351.95	42,852.28
1MERSSE			265,991.19	282,944.55
1MERSMD			28,752.33	30,779.63
1MERSSR			270,894.59	296,116.92
1MERSS5			1,282,680.93	1,376,292.52
1MERDBD			23,895.38	25,229.09
1MERSSB			51,254.08	54,056.70
1IVSVB1			4,771.01	4,771.01
			13,468,637.23	14,324,341.22
PARTICIPANT LOANS	VARIOUS	4.170-9.500	38,884.60	38,870.73
FORFEITURES			60.96	60.96

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 47-2928619

LEGEND

INVESTMENT OPTION:

1BKMIX	BlackRock Multi-Asset Income Portfolio K	1BRSCNM	BlackRock Strategic Completion NL M
1SSTC20	State St Target Ret 2020 SL CI IV	1SSTC25	State St Target Ret 2025 SL CI IV
1SSTC30	State St Target Ret 2030 SL CI IV	1SSTC45	State St Target Ret 2045 SL CI IV
1SSTC50	State St Target Ret 2050 SL CI IV	1SSTC55	State St Target Ret 2055 SL CI IV
1SSTC60	State St Target Ret 2060 SL CI IV	1SSTC65	State St Target Ret 2065 SL CI IV
1SSTC35	State St Target Ret 2035 SL CI IV	1SSTC40	State St Target Ret 2040 SL CI IV
1MERINS	Mercer International Stock	1MERSSE	International Stock Index Fund
1MERSMD	Mercer Small Mid/Cap Stock Fund	1MERSSR	US Small/Mid Cap Stock Index Fund
1MERSS5	S&P 500 Index Fund	1MERDBD	Mercer Diversified Bond
1MERSSB	US Bond Index Fund	1IVSVB1	Invesco Stable Value Trust CI B1

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Mercer Wise PEP for DELRIN USA, LLC

02-OCT-23 to 31-DEC-23

25-JAN-24 11:11:07

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1BKMIX			4,315.81	4,460.15
1BRSCNM			24,999.32	25,969.13
1SSTC25			31,389.79	32,821.73
1SSTC30			72,924.96	77,104.64
1SSTC45			82,989.48	88,007.21
1SSTC50			47,381.04	50,229.61
1SSTC55			53,683.71	57,098.42
1SSTC60			12,688.79	13,442.71
1SSTC65			37,834.56	39,943.65
1SSTC35			57,898.80	61,124.41
1SSTC40			112,570.24	118,554.18
1MERINS			99,021.80	104,053.72
1MERSSE			47,796.26	50,551.91
1MERSMD			43,005.39	46,382.04
1MERSSR			52,522.02	57,309.54
1MERSS5			241,530.83	254,241.22
1MERDBD			21,569.60	22,379.03
1MERSSB			41,432.17	42,924.04
1IVSVB1			59,698.55	59,698.96
			1,145,253.12	1,206,296.30
PARTICIPANT LOANS	VARIOUS	9.500-9.500	1,219.00	1,219.00

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 88-2479379

LEGEND

INVESTMENT OPTION:

1BKMIX BlackRock Multi-Asset Income Portfolio K
1SSTC25 State St Target Ret 2025 SL CI IV
1SSTC45 State St Target Ret 2045 SL CI IV
1SSTC55 State St Target Ret 2055 SL CI IV
1SSTC65 State St Target Ret 2065 SL CI IV
1SSTC40 State St Target Ret 2040 SL CI IV
1MERSSE International Stock Index Fund
1MERSSR US Small/Mid Cap Stock Index Fund
1MERDBD Mercer Diversified Bond
1IVSVB1 Invesco Stable Value Trust CI B1

1BRSCNM BlackRock Strategic Completion NL M
1SSTC30 State St Target Ret 2030 SL CI IV
1SSTC50 State St Target Ret 2050 SL CI IV
1SSTC60 State St Target Ret 2060 SL CI IV
1SSTC35 State St Target Ret 2035 SL CI IV
1MERINS Mercer International Stock
1MERSMD Mercer Small Mid/Cap Stock Fund
1MERSS5 S&P 500 Index Fund
1MERSSB US Bond Index Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year