

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
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, etc.
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: EXETER HEALTH RESOURCES, INC. SHORT TERM DISABILITY PLAN
1b Three-digit plan number (PN): 507
1c Effective date of plan: 01/01/2009
2a Plan sponsor's name (employer, if for a single-employer plan): EXETER HEALTH RESOURCES, INC.
2b Employer Identification Number (EIN): 02-0222126
2c Plan Sponsor's telephone number: 603-580-7207
2d Business code (see instructions): 622000

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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2024) v. 240311

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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan EXETER HEALTH RESOURCES, INC. SHORT TERM DISABILITY PLAN	B Three-digit plan number (PN) ▶	507
C Plan sponsor's name as shown on line 2a of Form 5500 EXETER HEALTH RESOURCES, INC.	D Employer Identification Number (EIN) 02-0222126	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

SUNLIFE ASSURANCE COMPANY OF CANADA

P.O. BOX 7247-7759
PHILADELPHIA, PA 19170-7759

(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?
23	NONE	18720	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BAKER NEWMAN NOYES

650 ELM STREET, SUITE 302
MANCHESTER, NH 03101

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	17842	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan EXETER HEALTH RESOURCES, INC. SHORT TERM DISABILITY PLAN	B Three-digit plan number (PN) ▶ 507
C Plan sponsor's name as shown on line 2a of Form 5500 EXETER HEALTH RESOURCES, INC.	D Employer Identification Number (EIN) 02-0222126

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

	(a) Beginning of Year	(b) End of Year
Assets		
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)	596577
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
(15) Other.....	1c(15)	0

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	215719	596577
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	92969	32880
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	92969	32880
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	122750	563697

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)	1393069	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1393069
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	23331	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		23331
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1416400

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	935916	
(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)		935916
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	18720	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	12750	
(5) Investment advisory and investment management fees	2i(5)	2975	
(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)	5092	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		39537
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		975453

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		440947
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BAKER NEWMAN NOYES, LLC**

(2) EIN: **01-0494526**

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:

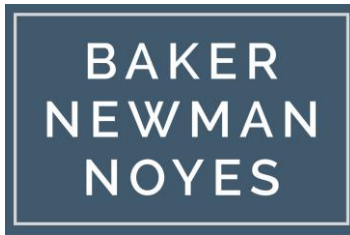
	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
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 _____.



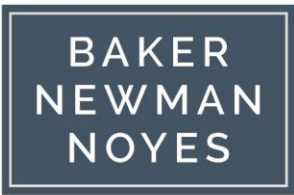
Exeter Health Resources, Inc. Short Term Disability Plan

Financial Statements
and Supplemental Schedules

*Years Ended December 31, 2024 and 2023
With Independent Auditors' Report*

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnn CPA.com





INDEPENDENT AUDITORS' REPORT

Board of Trustees
Exeter Health Resources, Inc.

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

We have performed audits of the financial statements of Exeter Health Resources, Inc. Short Term Disability 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 as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate to the best of its knowledge.

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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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 Matters - Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2024, and reportable transactions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL'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.

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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Board of Trustees
Exeter Health Resources, Inc.

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

BAKER NEWMAN & NOYES LLC

Manchester, New Hampshire
August 20, 2025

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets:		
Investments, at fair value	\$ <u>596,577</u>	\$ <u>215,719</u>
Total assets	596,577	215,719
Liabilities:		
Accrued expenses	21,225	21,958
Due to Plan sponsor (note 5)	<u>11,655</u>	<u>71,011</u>
Total liabilities	<u>32,880</u>	<u>92,969</u>
Net assets available for benefits	\$ <u>563,697</u>	\$ <u>122,750</u>

See accompanying notes.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions to net assets attributed to:		
Interest and dividend income	\$ 23,331	\$ 11,422
Participant contributions	<u>1,393,069</u>	<u>935,245</u>
Total additions	1,416,400	946,667
Deductions from net assets attributed to:		
Benefit payments	935,916	834,155
Administrative fees	<u>39,537</u>	<u>38,953</u>
Total deductions	<u>975,453</u>	<u>873,108</u>
Increase in net assets available for benefits	440,947	73,559
Net assets available for benefits, beginning of year	<u>122,750</u>	<u>49,191</u>
Net assets available for benefits, end of year	\$ <u>563,697</u>	\$ <u>122,750</u>

See accompanying notes.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

1. Plan Description

The following description of the Exeter Health Resources, Inc. Short Term Disability Plan (the Plan) provides only general information. Participants should refer to the Plan document and summary plan description for a more complete description of the Plan's provisions.

General

Effective January 1, 2009, Exeter Health Resources, Inc. (the Sponsor) adopted the Plan, which it sponsors for eligible employees who elect to participate, and adopted a trust as the recipient of employee contributions and as the payor of Plan benefits. The trust is intended to operate as an exempt voluntary employees beneficiary association under Internal Revenue Code (the Code) 501(c)(9).

The Plan is a welfare benefit plan providing short-term disability benefits to eligible employees who have agreed to have coverage amounts deducted from their earnings. Eligible employees are those employees scheduled to work at least 56 hours per biweekly pay period and employees who work in designated direct patient care scheduled on weekends 48 hours per biweekly pay period. Effective January 1, 2023, eligible employees are those employees scheduled to work at least 40 hours per biweekly pay period. Eligible employees may participate in the Plan on the first day of the month following six consecutive months of employment while in eligible status.

Exeter Health Resources, Inc. and Beth Israel Lahey Health (BILH) have signed a definitive agreement that establishes the terms under which Exeter Health Resources, Inc. joins the BILH system. Together, the organizations seek to enhance and expand local access to high-quality care in New Hampshire. This transaction was finalized and became effective July 1, 2023. In order to integrate the harmonization of benefits, effective January 1, 2025, Exeter Health Resources, Inc. employees will be eligible to enroll in the BILH's disability program, however, existing employees will be able to exhaust their benefits under the existing Plan and there are currently no definitive decisions regarding termination of the Plan at this time.

Contributions

The Plan is self funded by participant after-tax contributions, which are deducted from a participant's total weekly earnings and deposited into the trust. Effective April 1, 2023, contributions were deducted at a rate of \$0.75 per \$100 of total weekly earnings. Effective January 1, 2024, contributions were deducted at a rate of \$1.00 per \$100 of total weekly earnings.

Benefits

The Plan was established to provide employees with pay during approved short-term absences due to illnesses, nonwork related injury or a medical condition. The maximum benefit period is 24 weeks following a 14-day elimination period. Benefits shall be paid solely from participant contributions paid to the Plan. In the event that the Plan assets are insufficient, the employer may advance funds to the Plan without recourse or interest so that benefits may be paid.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

1. Plan Description (Continued)

Although it has not expressed any intention to, the Plan Sponsor has the right under the Plan to modify the benefits provided to eligible employees, to discontinue all contributions at any time, and to terminate the Plan subject to the provisions set forth in the *Employee Retirement Income Security Act of 1974* (ERISA). If the Plan Sponsor fully or partially terminates the Plan, the Plan will pay benefits that participants are entitled to receive under the terms of the Plan.

Expenses

All Plan related expenses are paid by the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Participant Contributions

Contributions are recorded in the period in which payroll deductions are made.

Benefit Payments

Benefit payments to participants are recorded upon distribution.

Due to Plan Sponsor

Due to Plan Sponsor represents amounts owed by the Plan to the Sponsor for payments made on its behalf. Such amounts are recognized on the accrual basis.

Investment Valuation and Income Recognition

Investments are reported at fair value. See Note 7 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividend income is recorded on the ex-dividend date.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

2. Summary of Significant Accounting Policies (Continued)

Risks and Uncertainties

The Plan invests in a money market fund. Money market funds are exposed to various risks such as interest rate, market volatility and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Subsequent Events

Events occurring after the statement of net assets available for benefits date are evaluated by the Plan Administrator to determine whether such events should be recognized or disclosed in the financial statements. The Plan Administrator has evaluated subsequent events through August 20, 2025, the date the financial statements were available to be issued.

3. Tax Status

The trust funding the Plan has obtained an exemption letter from the Internal Revenue Service (IRS) dated December 9, 2010 confirming that the trust is tax-exempt under the provisions of Sections 501(c)(9) of the Code as a Voluntary Employees' Beneficiary Association. The Plan has subsequently been amended. The Plan and the trust are required to operate in conformity with the Code to maintain the tax-exempt status of the trust. The Plan Administrator believes that the Plan and trust continue to be operated in compliance with the applicable requirements of the Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that, more likely than not, would not be sustained upon examination by the United States federal, state or local tax authorities. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

4. Benefit Obligations

The following represents benefit obligations at December 31:

	<u>2024</u>	<u>2023</u>
Amounts currently payable:		
Claims payable, claims incurred but not reported	\$ <u>162,374</u>	\$ <u>195,384</u>

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

4. Benefit Obligations (Continued)

The following represents the change in benefit obligations for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Balance at beginning of year	\$ 195,384	\$ 162,677
Claims incurred	902,906	866,862
Claims paid during the year	<u>(935,916)</u>	<u>(834,155)</u>
Balance at end of year	\$ <u>162,374</u>	\$ <u>195,384</u>

5. Transactions With Parties-in-Interest

Administrative expenses charged to the Plan for the years ended December 31, 2024 and 2023 were \$39,537 and \$38,953, respectively. Administrative expenses include amounts paid for trustee fees, claims processing fees, legal fees and tax and audit fees. The transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

Effective October 1, 2016, the Sponsor began paying benefits directly to participants and being reimbursed by the Plan. During the years ended December 31, 2024 and 2023, the Plan reimbursed the Sponsor \$995,372 and \$900,737, respectively, for such benefit payments. At December 31, 2024 and 2023, the Plan owes the Sponsor \$11,655 and \$71,011, respectively, for benefit payments processed on its behalf.

6. Information Certified by Bank of America, N.A.

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the auditors not to perform any auditing procedures with respect to the information certified by Bank of America, N.A., the trustee of the Plan, except for comparing such information with the related information included in the accompanying financial statements and supplemental schedules. The Plan Administrator has obtained certifications from the trustee stating that the information provided to the Plan Administrator by the trustee is, to the best of its knowledge, complete and accurate. Such information includes investments, investment income and investment transactions. The Plan Administrator has determined that Bank of America, N.A. meets the requirements of a qualified institution as defined by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

7. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels, which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

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

Level 2 – Inputs to the valuation method include:

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Money market funds: Valued at net asset value (based upon quoted market price) of shares held by the Plan at year end.

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

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

7. Fair Value Measurements (Continued)

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
Money market funds	<u>\$596,577</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$596,577</u>
<u>2023</u>				
Money market funds	<u>\$215,719</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$215,719</u>

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

EIN: 02-0222126
Plan: 507

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

December 31, 2024

(a)	(b) Identity of Issuer, Borrower, <u>Lessor or Similar Party</u>	(c) Description of Investment Including Maturity Date, Rate of Interest, <u>Collateral, Par or Maturity Value</u>	(d) <u>Cost</u>	(e) Fair <u>Value</u>
	BlackRock Liquidity FedFund Institutional Class	Money market fund	\$ <u>596,577</u>	\$ <u>596,577</u>

The above information has been certified by Bank of America, N.A., the trustee, to the best of its knowledge, as complete and accurate.

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets:</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ 22,697	\$ –	\$ –	\$ –	\$ 22,697	\$ 22,697	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,828	–	–	–	32,828	32,828	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,102	–	–	–	23,102	23,102	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,912	–	–	–	32,912	32,912	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,094	–	–	–	22,094	22,094	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,922	–	–	–	32,922	32,922	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,001	–	–	–	23,001	23,001	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,778	–	–	–	32,778	32,778	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	21,756	–	–	–	21,756	21,756	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	259,356	–	–	259,356	259,356	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,646	–	–	–	32,646	32,646	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,091	–	–	–	23,091	23,091	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	33,243	–	–	–	33,243	33,243	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,079	–	–	–	23,079	23,079	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,068	–	–	–	31,068	31,068	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,705	–	–	–	22,705	22,705	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,325	–	–	–	32,325	32,325	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	21,547	–	–	–	21,547	21,547	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	165,033	–	–	165,033	165,033	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,327	–	–	–	32,327	32,327	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,151	–	–	–	23,151	23,151	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,225	–	–	–	32,225	32,225	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,956	–	–	–	22,956	22,956	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ 32,010	\$ –	\$ –	\$ –	\$ 32,010	\$ 32,010	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,853	–	–	–	22,853	22,853	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,936	–	–	–	31,936	31,936	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,793	–	–	–	22,793	22,793	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,956	–	–	–	31,956	31,956	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	118,596	–	–	118,596	118,596	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,350	–	–	–	31,350	31,350	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,829	–	–	–	22,829	22,829	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	29,880	–	–	–	29,880	29,880	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,762	–	–	–	22,762	22,762	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,526	–	–	–	31,526	31,526	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	12,750	–	–	12,750	12,750	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,914	–	–	–	22,914	22,914	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,267	–	–	–	31,267	31,267	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,747	–	–	–	22,747	22,747	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	115,538	–	–	115,538	115,538	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,092	–	–	–	31,092	31,092	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,597	–	–	–	22,597	22,597	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	30,421	–	–	–	30,421	30,421	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,360	–	–	–	20,360	20,360	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	29,364	–	–	–	29,364	29,364	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,050	–	–	–	22,050	22,050	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	24,759	–	–	–	24,759	24,759	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,487	–	–	–	20,487	20,487	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ –	\$ 98,646	\$ –	\$ –	\$ 98,646	\$ 98,646	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,895	–	–	–	20,895	20,895	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	28,386	–	–	–	28,386	28,386	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,149	–	–	–	22,149	22,149	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	28,089	–	–	–	28,089	28,089	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	19,575	–	–	–	19,575	19,575	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	27,640	–	–	–	27,640	27,640	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	19,285	–	–	–	19,285	19,285	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	27,188	–	–	–	27,188	27,188	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	181,850	–	–	181,850	181,850	–
* Bank of America	BofA Temporary Overnight Deposit	22,697	–	–	–	22,697	22,697	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,697	–	–	22,697	22,697	–
* Bank of America	BofA Temporary Overnight Deposit	32,828	–	–	–	32,828	32,828	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,828	–	–	32,828	32,828	–
* Bank of America	BofA Temporary Overnight Deposit	23,102	–	–	–	23,102	23,102	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,102	–	–	23,102	23,102	–
* Bank of America	BofA Temporary Overnight Deposit	32,912	–	–	–	32,912	32,912	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,912	–	–	32,912	32,912	–
* Bank of America	BofA Temporary Overnight Deposit	23,495	–	–	–	23,495	23,495	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,495	–	–	23,495	23,495	–
* Bank of America	BofA Temporary Overnight Deposit	32,922	–	–	–	32,922	32,922	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,922	–	–	32,922	32,922	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 23,001	\$ –	\$ –	\$ –	\$ 23,001	\$ 23,001	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	23,001	–	–	23,001	23,001	–
* Bank of America	BofA Temporary Overnight Deposit	32,778	–	–	–	32,778	32,778	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,778	–	–	32,778	32,778	–
* Bank of America	BofA Temporary Overnight Deposit	23,164	–	–	–	23,164	23,164	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,164	–	–	23,164	23,164	–
* Bank of America	BofA Temporary Overnight Deposit	32,646	–	–	–	32,646	32,646	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,646	–	–	32,646	32,646	–
* Bank of America	BofA Temporary Overnight Deposit	23,091	–	–	–	23,091	23,091	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,091	–	–	23,091	23,091	–
* Bank of America	BofA Temporary Overnight Deposit	33,243	–	–	–	33,243	33,243	–
* Bank of America	BofA Temporary Overnight Deposit	–	33,243	–	–	33,243	33,243	–
* Bank of America	BofA Temporary Overnight Deposit	23,079	–	–	–	23,079	23,079	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,079	–	–	23,079	23,079	–
* Bank of America	BofA Temporary Overnight Deposit	32,465	–	–	–	32,465	32,465	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,465	–	–	32,465	32,465	–
* Bank of America	BofA Temporary Overnight Deposit	23,449	–	–	–	23,449	23,449	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,449	–	–	23,449	23,449	–
* Bank of America	BofA Temporary Overnight Deposit	32,325	–	–	–	32,325	32,325	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,325	–	–	32,325	32,325	–
* Bank of America	BofA Temporary Overnight Deposit	21,547	–	–	–	21,547	21,547	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,547	–	–	21,547	21,547	–
* Bank of America	BofA Temporary Overnight Deposit	32,327	–	–	–	32,327	32,327	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,327	–	–	32,327	32,327	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 23,151	\$ –	\$ –	\$ –	\$ 23,151	\$ 23,151	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	23,151	–	–	23,151	23,151	–
* Bank of America	BofA Temporary Overnight Deposit	32,225	–	–	–	32,225	32,225	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,225	–	–	32,225	32,225	–
* Bank of America	BofA Temporary Overnight Deposit	22,956	–	–	–	22,956	22,956	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,956	–	–	22,956	22,956	–
* Bank of America	BofA Temporary Overnight Deposit	32,010	–	–	–	32,010	32,010	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,010	–	–	32,010	32,010	–
* Bank of America	BofA Temporary Overnight Deposit	22,853	–	–	–	22,853	22,853	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,853	–	–	22,853	22,853	–
* Bank of America	BofA Temporary Overnight Deposit	31,936	–	–	–	31,936	31,936	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,936	–	–	31,936	31,936	–
* Bank of America	BofA Temporary Overnight Deposit	22,793	–	–	–	22,793	22,793	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,793	–	–	22,793	22,793	–
* Bank of America	BofA Temporary Overnight Deposit	31,956	–	–	–	31,956	31,956	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,956	–	–	31,956	31,956	–
* Bank of America	BofA Temporary Overnight Deposit	31,350	–	–	–	31,350	31,350	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,350	–	–	31,350	31,350	–
* Bank of America	BofA Temporary Overnight Deposit	22,829	–	–	–	22,829	22,829	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,829	–	–	22,829	22,829	–
* Bank of America	BofA Temporary Overnight Deposit	31,386	–	–	–	31,386	31,386	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,386	–	–	31,386	31,386	–
* Bank of America	BofA Temporary Overnight Deposit	22,762	–	–	–	22,762	22,762	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,762	–	–	22,762	22,762	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 31,526	\$ –	\$ –	\$ –	\$ 31,526	\$ 31,526	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	31,526	–	–	31,526	31,526	–
* Bank of America	BofA Temporary Overnight Deposit	22,914	–	–	–	22,914	22,914	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,914	–	–	22,914	22,914	–
* Bank of America	BofA Temporary Overnight Deposit	31,267	–	–	–	31,267	31,267	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,267	–	–	31,267	31,267	–
* Bank of America	BofA Temporary Overnight Deposit	22,747	–	–	–	22,747	22,747	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,747	–	–	22,747	22,747	–
* Bank of America	BofA Temporary Overnight Deposit	31,092	–	–	–	31,092	31,092	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,092	–	–	31,092	31,092	–
* Bank of America	BofA Temporary Overnight Deposit	22,597	–	–	–	22,597	22,597	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,597	–	–	22,597	22,597	–
* Bank of America	BofA Temporary Overnight Deposit	30,421	–	–	–	30,421	30,421	–
* Bank of America	BofA Temporary Overnight Deposit	–	30,421	–	–	30,421	30,421	–
* Bank of America	BofA Temporary Overnight Deposit	20,360	–	–	–	20,360	20,360	–
* Bank of America	BofA Temporary Overnight Deposit	–	20,360	–	–	20,360	20,360	–
* Bank of America	BofA Temporary Overnight Deposit	29,364	–	–	–	29,364	29,364	–
* Bank of America	BofA Temporary Overnight Deposit	–	29,364	–	–	29,364	29,364	–
* Bank of America	BofA Temporary Overnight Deposit	22,050	–	–	–	22,050	22,050	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,050	–	–	22,050	22,050	–
* Bank of America	BofA Temporary Overnight Deposit	24,759	–	–	–	24,759	24,759	–
* Bank of America	BofA Temporary Overnight Deposit	–	24,759	–	–	24,759	24,759	–
* Bank of America	BofA Temporary Overnight Deposit	21,922	–	–	–	21,922	21,922	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,922	–	–	21,922	21,922	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 28,557	\$ –	\$ –	\$ –	\$ 28,557	\$ 28,557	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	28,557	–	–	28,557	28,557	–
* Bank of America	BofA Temporary Overnight Deposit	21,995	–	–	–	21,995	21,995	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,995	–	–	21,995	21,995	–
* Bank of America	BofA Temporary Overnight Deposit	28,386	–	–	–	28,386	28,386	–
* Bank of America	BofA Temporary Overnight Deposit	–	28,386	–	–	28,386	28,386	–
* Bank of America	BofA Temporary Overnight Deposit	22,149	–	–	–	22,149	22,149	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,149	–	–	22,149	22,149	–
* Bank of America	BofA Temporary Overnight Deposit	28,089	–	–	–	28,089	28,089	–
* Bank of America	BofA Temporary Overnight Deposit	–	28,089	–	–	28,089	28,089	–
* Bank of America	BofA Temporary Overnight Deposit	19,575	–	–	–	19,575	19,575	–
* Bank of America	BofA Temporary Overnight Deposit	–	19,575	–	–	19,575	19,575	–
* Bank of America	BofA Temporary Overnight Deposit	27,640	–	–	–	27,640	27,640	–
* Bank of America	BofA Temporary Overnight Deposit	–	27,640	–	–	27,640	27,640	–
* Bank of America	BofA Temporary Overnight Deposit	19,285	–	–	–	19,285	19,285	–
* Bank of America	BofA Temporary Overnight Deposit	–	19,285	–	–	19,285	19,285	–
* Bank of America	BofA Temporary Overnight Deposit	27,188	–	–	–	27,188	27,188	–
* Bank of America	BofA Temporary Overnight Deposit	–	27,188	–	–	27,188	27,188	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (iii) – Series of transactions in excess of 5% of Plan assets:</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$1,342,312	\$ –	\$ –	\$ –	\$1,342,312	\$1,342,312	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	961,454	–	–	961,454	961,454	–
* Bank of America	BofA Temporary Overnight Deposit	1,363,164	–	–	–	1,363,164	1,363,164	–
* Bank of America	BofA Temporary Overnight Deposit	–	1,363,164	–	–	1,363,164	1,363,164	–

* Indicates a party-in-interest to the Plan.

There were no category (ii) or (iv) transactions.

The above information has been certified by Bank of America, N.A., the trustee, to the best of its knowledge, as complete and accurate.

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

EIN: 02-0222126
Plan: 507

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

December 31, 2024

(a)	(b) Identity of Issuer, Borrower, <u>Lessor or Similar Party</u>	(c) Description of Investment Including Maturity Date, Rate of Interest, <u>Collateral, Par or Maturity Value</u>	(d) <u>Cost</u>	(e) Fair <u>Value</u>
	BlackRock Liquidity FedFund Institutional Class	Money market fund	\$ <u>596,577</u>	\$ <u>596,577</u>

The above information has been certified by Bank of America, N.A., the trustee, to the best of its knowledge, as complete and accurate.

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets:</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ 22,697	\$ –	\$ –	\$ –	\$ 22,697	\$ 22,697	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,828	–	–	–	32,828	32,828	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,102	–	–	–	23,102	23,102	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,912	–	–	–	32,912	32,912	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,094	–	–	–	22,094	22,094	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,922	–	–	–	32,922	32,922	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,001	–	–	–	23,001	23,001	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,778	–	–	–	32,778	32,778	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	21,756	–	–	–	21,756	21,756	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	259,356	–	–	259,356	259,356	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,646	–	–	–	32,646	32,646	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,091	–	–	–	23,091	23,091	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	33,243	–	–	–	33,243	33,243	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,079	–	–	–	23,079	23,079	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,068	–	–	–	31,068	31,068	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,705	–	–	–	22,705	22,705	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,325	–	–	–	32,325	32,325	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	21,547	–	–	–	21,547	21,547	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	165,033	–	–	165,033	165,033	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,327	–	–	–	32,327	32,327	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,151	–	–	–	23,151	23,151	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,225	–	–	–	32,225	32,225	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,956	–	–	–	22,956	22,956	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ 32,010	\$ –	\$ –	\$ –	\$ 32,010	\$ 32,010	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,853	–	–	–	22,853	22,853	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,936	–	–	–	31,936	31,936	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,793	–	–	–	22,793	22,793	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,956	–	–	–	31,956	31,956	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	118,596	–	–	118,596	118,596	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,350	–	–	–	31,350	31,350	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,829	–	–	–	22,829	22,829	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	29,880	–	–	–	29,880	29,880	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,762	–	–	–	22,762	22,762	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,526	–	–	–	31,526	31,526	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	12,750	–	–	12,750	12,750	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,914	–	–	–	22,914	22,914	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,267	–	–	–	31,267	31,267	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,747	–	–	–	22,747	22,747	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	115,538	–	–	115,538	115,538	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,092	–	–	–	31,092	31,092	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,597	–	–	–	22,597	22,597	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	30,421	–	–	–	30,421	30,421	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,360	–	–	–	20,360	20,360	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	29,364	–	–	–	29,364	29,364	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,050	–	–	–	22,050	22,050	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	24,759	–	–	–	24,759	24,759	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,487	–	–	–	20,487	20,487	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ –	\$ 98,646	\$ –	\$ –	\$ 98,646	\$ 98,646	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,895	–	–	–	20,895	20,895	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	28,386	–	–	–	28,386	28,386	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,149	–	–	–	22,149	22,149	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	28,089	–	–	–	28,089	28,089	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	19,575	–	–	–	19,575	19,575	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	27,640	–	–	–	27,640	27,640	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	19,285	–	–	–	19,285	19,285	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	27,188	–	–	–	27,188	27,188	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	181,850	–	–	181,850	181,850	–
* Bank of America	BofA Temporary Overnight Deposit	22,697	–	–	–	22,697	22,697	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,697	–	–	22,697	22,697	–
* Bank of America	BofA Temporary Overnight Deposit	32,828	–	–	–	32,828	32,828	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,828	–	–	32,828	32,828	–
* Bank of America	BofA Temporary Overnight Deposit	23,102	–	–	–	23,102	23,102	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,102	–	–	23,102	23,102	–
* Bank of America	BofA Temporary Overnight Deposit	32,912	–	–	–	32,912	32,912	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,912	–	–	32,912	32,912	–
* Bank of America	BofA Temporary Overnight Deposit	23,495	–	–	–	23,495	23,495	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,495	–	–	23,495	23,495	–
* Bank of America	BofA Temporary Overnight Deposit	32,922	–	–	–	32,922	32,922	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,922	–	–	32,922	32,922	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 23,001	\$ –	\$ –	\$ –	\$ 23,001	\$ 23,001	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	23,001	–	–	23,001	23,001	–
* Bank of America	BofA Temporary Overnight Deposit	32,778	–	–	–	32,778	32,778	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,778	–	–	32,778	32,778	–
* Bank of America	BofA Temporary Overnight Deposit	23,164	–	–	–	23,164	23,164	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,164	–	–	23,164	23,164	–
* Bank of America	BofA Temporary Overnight Deposit	32,646	–	–	–	32,646	32,646	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,646	–	–	32,646	32,646	–
* Bank of America	BofA Temporary Overnight Deposit	23,091	–	–	–	23,091	23,091	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,091	–	–	23,091	23,091	–
* Bank of America	BofA Temporary Overnight Deposit	33,243	–	–	–	33,243	33,243	–
* Bank of America	BofA Temporary Overnight Deposit	–	33,243	–	–	33,243	33,243	–
* Bank of America	BofA Temporary Overnight Deposit	23,079	–	–	–	23,079	23,079	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,079	–	–	23,079	23,079	–
* Bank of America	BofA Temporary Overnight Deposit	32,465	–	–	–	32,465	32,465	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,465	–	–	32,465	32,465	–
* Bank of America	BofA Temporary Overnight Deposit	23,449	–	–	–	23,449	23,449	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,449	–	–	23,449	23,449	–
* Bank of America	BofA Temporary Overnight Deposit	32,325	–	–	–	32,325	32,325	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,325	–	–	32,325	32,325	–
* Bank of America	BofA Temporary Overnight Deposit	21,547	–	–	–	21,547	21,547	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,547	–	–	21,547	21,547	–
* Bank of America	BofA Temporary Overnight Deposit	32,327	–	–	–	32,327	32,327	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,327	–	–	32,327	32,327	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 23,151	\$ –	\$ –	\$ –	\$ 23,151	\$ 23,151	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	23,151	–	–	23,151	23,151	–
* Bank of America	BofA Temporary Overnight Deposit	32,225	–	–	–	32,225	32,225	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,225	–	–	32,225	32,225	–
* Bank of America	BofA Temporary Overnight Deposit	22,956	–	–	–	22,956	22,956	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,956	–	–	22,956	22,956	–
* Bank of America	BofA Temporary Overnight Deposit	32,010	–	–	–	32,010	32,010	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,010	–	–	32,010	32,010	–
* Bank of America	BofA Temporary Overnight Deposit	22,853	–	–	–	22,853	22,853	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,853	–	–	22,853	22,853	–
* Bank of America	BofA Temporary Overnight Deposit	31,936	–	–	–	31,936	31,936	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,936	–	–	31,936	31,936	–
* Bank of America	BofA Temporary Overnight Deposit	22,793	–	–	–	22,793	22,793	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,793	–	–	22,793	22,793	–
* Bank of America	BofA Temporary Overnight Deposit	31,956	–	–	–	31,956	31,956	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,956	–	–	31,956	31,956	–
* Bank of America	BofA Temporary Overnight Deposit	31,350	–	–	–	31,350	31,350	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,350	–	–	31,350	31,350	–
* Bank of America	BofA Temporary Overnight Deposit	22,829	–	–	–	22,829	22,829	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,829	–	–	22,829	22,829	–
* Bank of America	BofA Temporary Overnight Deposit	31,386	–	–	–	31,386	31,386	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,386	–	–	31,386	31,386	–
* Bank of America	BofA Temporary Overnight Deposit	22,762	–	–	–	22,762	22,762	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,762	–	–	22,762	22,762	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 31,526	\$ –	\$ –	\$ –	\$ 31,526	\$ 31,526	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	31,526	–	–	31,526	31,526	–
* Bank of America	BofA Temporary Overnight Deposit	22,914	–	–	–	22,914	22,914	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,914	–	–	22,914	22,914	–
* Bank of America	BofA Temporary Overnight Deposit	31,267	–	–	–	31,267	31,267	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,267	–	–	31,267	31,267	–
* Bank of America	BofA Temporary Overnight Deposit	22,747	–	–	–	22,747	22,747	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,747	–	–	22,747	22,747	–
* Bank of America	BofA Temporary Overnight Deposit	31,092	–	–	–	31,092	31,092	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,092	–	–	31,092	31,092	–
* Bank of America	BofA Temporary Overnight Deposit	22,597	–	–	–	22,597	22,597	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,597	–	–	22,597	22,597	–
* Bank of America	BofA Temporary Overnight Deposit	30,421	–	–	–	30,421	30,421	–
* Bank of America	BofA Temporary Overnight Deposit	–	30,421	–	–	30,421	30,421	–
* Bank of America	BofA Temporary Overnight Deposit	20,360	–	–	–	20,360	20,360	–
* Bank of America	BofA Temporary Overnight Deposit	–	20,360	–	–	20,360	20,360	–
* Bank of America	BofA Temporary Overnight Deposit	29,364	–	–	–	29,364	29,364	–
* Bank of America	BofA Temporary Overnight Deposit	–	29,364	–	–	29,364	29,364	–
* Bank of America	BofA Temporary Overnight Deposit	22,050	–	–	–	22,050	22,050	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,050	–	–	22,050	22,050	–
* Bank of America	BofA Temporary Overnight Deposit	24,759	–	–	–	24,759	24,759	–
* Bank of America	BofA Temporary Overnight Deposit	–	24,759	–	–	24,759	24,759	–
* Bank of America	BofA Temporary Overnight Deposit	21,922	–	–	–	21,922	21,922	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,922	–	–	21,922	21,922	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 28,557	\$ –	\$ –	\$ –	\$ 28,557	\$ 28,557	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	28,557	–	–	28,557	28,557	–
* Bank of America	BofA Temporary Overnight Deposit	21,995	–	–	–	21,995	21,995	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,995	–	–	21,995	21,995	–
* Bank of America	BofA Temporary Overnight Deposit	28,386	–	–	–	28,386	28,386	–
* Bank of America	BofA Temporary Overnight Deposit	–	28,386	–	–	28,386	28,386	–
* Bank of America	BofA Temporary Overnight Deposit	22,149	–	–	–	22,149	22,149	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,149	–	–	22,149	22,149	–
* Bank of America	BofA Temporary Overnight Deposit	28,089	–	–	–	28,089	28,089	–
* Bank of America	BofA Temporary Overnight Deposit	–	28,089	–	–	28,089	28,089	–
* Bank of America	BofA Temporary Overnight Deposit	19,575	–	–	–	19,575	19,575	–
* Bank of America	BofA Temporary Overnight Deposit	–	19,575	–	–	19,575	19,575	–
* Bank of America	BofA Temporary Overnight Deposit	27,640	–	–	–	27,640	27,640	–
* Bank of America	BofA Temporary Overnight Deposit	–	27,640	–	–	27,640	27,640	–
* Bank of America	BofA Temporary Overnight Deposit	19,285	–	–	–	19,285	19,285	–
* Bank of America	BofA Temporary Overnight Deposit	–	19,285	–	–	19,285	19,285	–
* Bank of America	BofA Temporary Overnight Deposit	27,188	–	–	–	27,188	27,188	–
* Bank of America	BofA Temporary Overnight Deposit	–	27,188	–	–	27,188	27,188	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

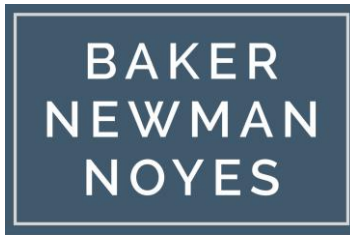
For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (iii) – Series of transactions in excess of 5% of Plan assets:</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$1,342,312	\$ –	\$ –	\$ –	\$1,342,312	\$1,342,312	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	961,454	–	–	961,454	961,454	–
* Bank of America	BofA Temporary Overnight Deposit	1,363,164	–	–	–	1,363,164	1,363,164	–
* Bank of America	BofA Temporary Overnight Deposit	–	1,363,164	–	–	1,363,164	1,363,164	–

* Indicates a party-in-interest to the Plan.

There were no category (ii) or (iv) transactions.

The above information has been certified by Bank of America, N.A., the trustee, to the best of its knowledge, as complete and accurate.



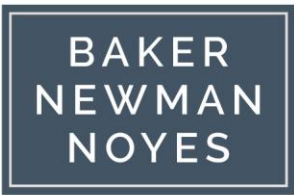
Exeter Health Resources, Inc. Short Term Disability Plan

Financial Statements
and Supplemental Schedules

*Years Ended December 31, 2024 and 2023
With Independent Auditors' Report*

Baker Newman & Noyes LLC
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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Exeter Health Resources, Inc.

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

We have performed audits of the financial statements of Exeter Health Resources, Inc. Short Term Disability 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 as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate to the best of its knowledge.

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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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 Matters - Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2024, and reportable transactions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL'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.

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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Board of Trustees
Exeter Health Resources, Inc.

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

BAKER NEWMAN & NOYES LLC

Manchester, New Hampshire
August 20, 2025

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets:		
Investments, at fair value	\$ <u>596,577</u>	\$ <u>215,719</u>
Total assets	596,577	215,719
Liabilities:		
Accrued expenses	21,225	21,958
Due to Plan sponsor (note 5)	<u>11,655</u>	<u>71,011</u>
Total liabilities	<u>32,880</u>	<u>92,969</u>
Net assets available for benefits	\$ <u>563,697</u>	\$ <u>122,750</u>

See accompanying notes.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions to net assets attributed to:		
Interest and dividend income	\$ 23,331	\$ 11,422
Participant contributions	<u>1,393,069</u>	<u>935,245</u>
Total additions	1,416,400	946,667
Deductions from net assets attributed to:		
Benefit payments	935,916	834,155
Administrative fees	<u>39,537</u>	<u>38,953</u>
Total deductions	<u>975,453</u>	<u>873,108</u>
Increase in net assets available for benefits	440,947	73,559
Net assets available for benefits, beginning of year	<u>122,750</u>	<u>49,191</u>
Net assets available for benefits, end of year	\$ <u>563,697</u>	\$ <u>122,750</u>

See accompanying notes.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

1. Plan Description

The following description of the Exeter Health Resources, Inc. Short Term Disability Plan (the Plan) provides only general information. Participants should refer to the Plan document and summary plan description for a more complete description of the Plan's provisions.

General

Effective January 1, 2009, Exeter Health Resources, Inc. (the Sponsor) adopted the Plan, which it sponsors for eligible employees who elect to participate, and adopted a trust as the recipient of employee contributions and as the payor of Plan benefits. The trust is intended to operate as an exempt voluntary employees beneficiary association under Internal Revenue Code (the Code) 501(c)(9).

The Plan is a welfare benefit plan providing short-term disability benefits to eligible employees who have agreed to have coverage amounts deducted from their earnings. Eligible employees are those employees scheduled to work at least 56 hours per biweekly pay period and employees who work in designated direct patient care scheduled on weekends 48 hours per biweekly pay period. Effective January 1, 2023, eligible employees are those employees scheduled to work at least 40 hours per biweekly pay period. Eligible employees may participate in the Plan on the first day of the month following six consecutive months of employment while in eligible status.

Exeter Health Resources, Inc. and Beth Israel Lahey Health (BILH) have signed a definitive agreement that establishes the terms under which Exeter Health Resources, Inc. joins the BILH system. Together, the organizations seek to enhance and expand local access to high-quality care in New Hampshire. This transaction was finalized and became effective July 1, 2023. In order to integrate the harmonization of benefits, effective January 1, 2025, Exeter Health Resources, Inc. employees will be eligible to enroll in the BILH's disability program, however, existing employees will be able to exhaust their benefits under the existing Plan and there are currently no definitive decisions regarding termination of the Plan at this time.

Contributions

The Plan is self funded by participant after-tax contributions, which are deducted from a participant's total weekly earnings and deposited into the trust. Effective April 1, 2023, contributions were deducted at a rate of \$0.75 per \$100 of total weekly earnings. Effective January 1, 2024, contributions were deducted at a rate of \$1.00 per \$100 of total weekly earnings.

Benefits

The Plan was established to provide employees with pay during approved short-term absences due to illnesses, nonwork related injury or a medical condition. The maximum benefit period is 24 weeks following a 14-day elimination period. Benefits shall be paid solely from participant contributions paid to the Plan. In the event that the Plan assets are insufficient, the employer may advance funds to the Plan without recourse or interest so that benefits may be paid.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

1. Plan Description (Continued)

Although it has not expressed any intention to, the Plan Sponsor has the right under the Plan to modify the benefits provided to eligible employees, to discontinue all contributions at any time, and to terminate the Plan subject to the provisions set forth in the *Employee Retirement Income Security Act of 1974* (ERISA). If the Plan Sponsor fully or partially terminates the Plan, the Plan will pay benefits that participants are entitled to receive under the terms of the Plan.

Expenses

All Plan related expenses are paid by the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Participant Contributions

Contributions are recorded in the period in which payroll deductions are made.

Benefit Payments

Benefit payments to participants are recorded upon distribution.

Due to Plan Sponsor

Due to Plan Sponsor represents amounts owed by the Plan to the Sponsor for payments made on its behalf. Such amounts are recognized on the accrual basis.

Investment Valuation and Income Recognition

Investments are reported at fair value. See Note 7 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividend income is recorded on the ex-dividend date.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

2. Summary of Significant Accounting Policies (Continued)

Risks and Uncertainties

The Plan invests in a money market fund. Money market funds are exposed to various risks such as interest rate, market volatility and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Subsequent Events

Events occurring after the statement of net assets available for benefits date are evaluated by the Plan Administrator to determine whether such events should be recognized or disclosed in the financial statements. The Plan Administrator has evaluated subsequent events through August 20, 2025, the date the financial statements were available to be issued.

3. Tax Status

The trust funding the Plan has obtained an exemption letter from the Internal Revenue Service (IRS) dated December 9, 2010 confirming that the trust is tax-exempt under the provisions of Sections 501(c)(9) of the Code as a Voluntary Employees' Beneficiary Association. The Plan has subsequently been amended. The Plan and the trust are required to operate in conformity with the Code to maintain the tax-exempt status of the trust. The Plan Administrator believes that the Plan and trust continue to be operated in compliance with the applicable requirements of the Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that, more likely than not, would not be sustained upon examination by the United States federal, state or local tax authorities. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

4. Benefit Obligations

The following represents benefit obligations at December 31:

	<u>2024</u>	<u>2023</u>
Amounts currently payable:		
Claims payable, claims incurred but not reported	\$ <u>162,374</u>	\$ <u>195,384</u>

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

4. Benefit Obligations (Continued)

The following represents the change in benefit obligations for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Balance at beginning of year	\$ 195,384	\$ 162,677
Claims incurred	902,906	866,862
Claims paid during the year	<u>(935,916)</u>	<u>(834,155)</u>
Balance at end of year	\$ <u>162,374</u>	\$ <u>195,384</u>

5. Transactions With Parties-in-Interest

Administrative expenses charged to the Plan for the years ended December 31, 2024 and 2023 were \$39,537 and \$38,953, respectively. Administrative expenses include amounts paid for trustee fees, claims processing fees, legal fees and tax and audit fees. The transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

Effective October 1, 2016, the Sponsor began paying benefits directly to participants and being reimbursed by the Plan. During the years ended December 31, 2024 and 2023, the Plan reimbursed the Sponsor \$995,372 and \$900,737, respectively, for such benefit payments. At December 31, 2024 and 2023, the Plan owes the Sponsor \$11,655 and \$71,011, respectively, for benefit payments processed on its behalf.

6. Information Certified by Bank of America, N.A.

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the auditors not to perform any auditing procedures with respect to the information certified by Bank of America, N.A., the trustee of the Plan, except for comparing such information with the related information included in the accompanying financial statements and supplemental schedules. The Plan Administrator has obtained certifications from the trustee stating that the information provided to the Plan Administrator by the trustee is, to the best of its knowledge, complete and accurate. Such information includes investments, investment income and investment transactions. The Plan Administrator has determined that Bank of America, N.A. meets the requirements of a qualified institution as defined by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

7. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels, which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

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

Level 2 – Inputs to the valuation method include:

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Money market funds: Valued at net asset value (based upon quoted market price) of shares held by the Plan at year end.

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

EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

7. Fair Value Measurements (Continued)

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
Money market funds	<u>\$596,577</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$596,577</u>
<u>2023</u>				
Money market funds	<u>\$215,719</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$215,719</u>

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

EIN: 02-0222126
Plan: 507

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

December 31, 2024

(a)	(b) Identity of Issuer, Borrower, <u>Lessor or Similar Party</u>	(c) Description of Investment Including Maturity Date, Rate of Interest, <u>Collateral, Par or Maturity Value</u>	(d) <u>Cost</u>	(e) Fair <u>Value</u>
	BlackRock Liquidity FedFund Institutional Class	Money market fund	\$ <u>596,577</u>	\$ <u>596,577</u>

The above information has been certified by Bank of America, N.A., the trustee, to the best of its knowledge, as complete and accurate.

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets:</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ 22,697	\$ –	\$ –	\$ –	\$ 22,697	\$ 22,697	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,828	–	–	–	32,828	32,828	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,102	–	–	–	23,102	23,102	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,912	–	–	–	32,912	32,912	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,094	–	–	–	22,094	22,094	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,922	–	–	–	32,922	32,922	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,001	–	–	–	23,001	23,001	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,778	–	–	–	32,778	32,778	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	21,756	–	–	–	21,756	21,756	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	259,356	–	–	259,356	259,356	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,646	–	–	–	32,646	32,646	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,091	–	–	–	23,091	23,091	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	33,243	–	–	–	33,243	33,243	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,079	–	–	–	23,079	23,079	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,068	–	–	–	31,068	31,068	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,705	–	–	–	22,705	22,705	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,325	–	–	–	32,325	32,325	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	21,547	–	–	–	21,547	21,547	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	165,033	–	–	165,033	165,033	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,327	–	–	–	32,327	32,327	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	23,151	–	–	–	23,151	23,151	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	32,225	–	–	–	32,225	32,225	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,956	–	–	–	22,956	22,956	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ 32,010	\$ –	\$ –	\$ –	\$ 32,010	\$ 32,010	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,853	–	–	–	22,853	22,853	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,936	–	–	–	31,936	31,936	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,793	–	–	–	22,793	22,793	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,956	–	–	–	31,956	31,956	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	118,596	–	–	118,596	118,596	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,350	–	–	–	31,350	31,350	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,829	–	–	–	22,829	22,829	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	29,880	–	–	–	29,880	29,880	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,762	–	–	–	22,762	22,762	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,526	–	–	–	31,526	31,526	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	12,750	–	–	12,750	12,750	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,914	–	–	–	22,914	22,914	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,267	–	–	–	31,267	31,267	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,747	–	–	–	22,747	22,747	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	115,538	–	–	115,538	115,538	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	31,092	–	–	–	31,092	31,092	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,597	–	–	–	22,597	22,597	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	30,421	–	–	–	30,421	30,421	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,360	–	–	–	20,360	20,360	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	29,364	–	–	–	29,364	29,364	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,050	–	–	–	22,050	22,050	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	24,759	–	–	–	24,759	24,759	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,487	–	–	–	20,487	20,487	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$ –	\$ 98,646	\$ –	\$ –	\$ 98,646	\$ 98,646	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	20,895	–	–	–	20,895	20,895	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	28,386	–	–	–	28,386	28,386	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	22,149	–	–	–	22,149	22,149	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	28,089	–	–	–	28,089	28,089	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	19,575	–	–	–	19,575	19,575	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	27,640	–	–	–	27,640	27,640	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	19,285	–	–	–	19,285	19,285	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	27,188	–	–	–	27,188	27,188	–
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	181,850	–	–	181,850	181,850	–
* Bank of America	BofA Temporary Overnight Deposit	22,697	–	–	–	22,697	22,697	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,697	–	–	22,697	22,697	–
* Bank of America	BofA Temporary Overnight Deposit	32,828	–	–	–	32,828	32,828	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,828	–	–	32,828	32,828	–
* Bank of America	BofA Temporary Overnight Deposit	23,102	–	–	–	23,102	23,102	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,102	–	–	23,102	23,102	–
* Bank of America	BofA Temporary Overnight Deposit	32,912	–	–	–	32,912	32,912	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,912	–	–	32,912	32,912	–
* Bank of America	BofA Temporary Overnight Deposit	23,495	–	–	–	23,495	23,495	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,495	–	–	23,495	23,495	–
* Bank of America	BofA Temporary Overnight Deposit	32,922	–	–	–	32,922	32,922	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,922	–	–	32,922	32,922	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 23,001	\$ –	\$ –	\$ –	\$ 23,001	\$ 23,001	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	23,001	–	–	23,001	23,001	–
* Bank of America	BofA Temporary Overnight Deposit	32,778	–	–	–	32,778	32,778	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,778	–	–	32,778	32,778	–
* Bank of America	BofA Temporary Overnight Deposit	23,164	–	–	–	23,164	23,164	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,164	–	–	23,164	23,164	–
* Bank of America	BofA Temporary Overnight Deposit	32,646	–	–	–	32,646	32,646	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,646	–	–	32,646	32,646	–
* Bank of America	BofA Temporary Overnight Deposit	23,091	–	–	–	23,091	23,091	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,091	–	–	23,091	23,091	–
* Bank of America	BofA Temporary Overnight Deposit	33,243	–	–	–	33,243	33,243	–
* Bank of America	BofA Temporary Overnight Deposit	–	33,243	–	–	33,243	33,243	–
* Bank of America	BofA Temporary Overnight Deposit	23,079	–	–	–	23,079	23,079	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,079	–	–	23,079	23,079	–
* Bank of America	BofA Temporary Overnight Deposit	32,465	–	–	–	32,465	32,465	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,465	–	–	32,465	32,465	–
* Bank of America	BofA Temporary Overnight Deposit	23,449	–	–	–	23,449	23,449	–
* Bank of America	BofA Temporary Overnight Deposit	–	23,449	–	–	23,449	23,449	–
* Bank of America	BofA Temporary Overnight Deposit	32,325	–	–	–	32,325	32,325	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,325	–	–	32,325	32,325	–
* Bank of America	BofA Temporary Overnight Deposit	21,547	–	–	–	21,547	21,547	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,547	–	–	21,547	21,547	–
* Bank of America	BofA Temporary Overnight Deposit	32,327	–	–	–	32,327	32,327	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,327	–	–	32,327	32,327	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 23,151	\$ –	\$ –	\$ –	\$ 23,151	\$ 23,151	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	23,151	–	–	23,151	23,151	–
* Bank of America	BofA Temporary Overnight Deposit	32,225	–	–	–	32,225	32,225	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,225	–	–	32,225	32,225	–
* Bank of America	BofA Temporary Overnight Deposit	22,956	–	–	–	22,956	22,956	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,956	–	–	22,956	22,956	–
* Bank of America	BofA Temporary Overnight Deposit	32,010	–	–	–	32,010	32,010	–
* Bank of America	BofA Temporary Overnight Deposit	–	32,010	–	–	32,010	32,010	–
* Bank of America	BofA Temporary Overnight Deposit	22,853	–	–	–	22,853	22,853	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,853	–	–	22,853	22,853	–
* Bank of America	BofA Temporary Overnight Deposit	31,936	–	–	–	31,936	31,936	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,936	–	–	31,936	31,936	–
* Bank of America	BofA Temporary Overnight Deposit	22,793	–	–	–	22,793	22,793	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,793	–	–	22,793	22,793	–
* Bank of America	BofA Temporary Overnight Deposit	31,956	–	–	–	31,956	31,956	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,956	–	–	31,956	31,956	–
* Bank of America	BofA Temporary Overnight Deposit	31,350	–	–	–	31,350	31,350	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,350	–	–	31,350	31,350	–
* Bank of America	BofA Temporary Overnight Deposit	22,829	–	–	–	22,829	22,829	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,829	–	–	22,829	22,829	–
* Bank of America	BofA Temporary Overnight Deposit	31,386	–	–	–	31,386	31,386	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,386	–	–	31,386	31,386	–
* Bank of America	BofA Temporary Overnight Deposit	22,762	–	–	–	22,762	22,762	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,762	–	–	22,762	22,762	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 31,526	\$ –	\$ –	\$ –	\$ 31,526	\$ 31,526	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	31,526	–	–	31,526	31,526	–
* Bank of America	BofA Temporary Overnight Deposit	22,914	–	–	–	22,914	22,914	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,914	–	–	22,914	22,914	–
* Bank of America	BofA Temporary Overnight Deposit	31,267	–	–	–	31,267	31,267	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,267	–	–	31,267	31,267	–
* Bank of America	BofA Temporary Overnight Deposit	22,747	–	–	–	22,747	22,747	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,747	–	–	22,747	22,747	–
* Bank of America	BofA Temporary Overnight Deposit	31,092	–	–	–	31,092	31,092	–
* Bank of America	BofA Temporary Overnight Deposit	–	31,092	–	–	31,092	31,092	–
* Bank of America	BofA Temporary Overnight Deposit	22,597	–	–	–	22,597	22,597	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,597	–	–	22,597	22,597	–
* Bank of America	BofA Temporary Overnight Deposit	30,421	–	–	–	30,421	30,421	–
* Bank of America	BofA Temporary Overnight Deposit	–	30,421	–	–	30,421	30,421	–
* Bank of America	BofA Temporary Overnight Deposit	20,360	–	–	–	20,360	20,360	–
* Bank of America	BofA Temporary Overnight Deposit	–	20,360	–	–	20,360	20,360	–
* Bank of America	BofA Temporary Overnight Deposit	29,364	–	–	–	29,364	29,364	–
* Bank of America	BofA Temporary Overnight Deposit	–	29,364	–	–	29,364	29,364	–
* Bank of America	BofA Temporary Overnight Deposit	22,050	–	–	–	22,050	22,050	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,050	–	–	22,050	22,050	–
* Bank of America	BofA Temporary Overnight Deposit	24,759	–	–	–	24,759	24,759	–
* Bank of America	BofA Temporary Overnight Deposit	–	24,759	–	–	24,759	24,759	–
* Bank of America	BofA Temporary Overnight Deposit	21,922	–	–	–	21,922	21,922	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,922	–	–	21,922	21,922	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (i) – Single transaction in excess of 5% of Plan assets (Continued):</u>								
* Bank of America	BofA Temporary Overnight Deposit	\$ 28,557	\$ –	\$ –	\$ –	\$ 28,557	\$ 28,557	\$ –
* Bank of America	BofA Temporary Overnight Deposit	–	28,557	–	–	28,557	28,557	–
* Bank of America	BofA Temporary Overnight Deposit	21,995	–	–	–	21,995	21,995	–
* Bank of America	BofA Temporary Overnight Deposit	–	21,995	–	–	21,995	21,995	–
* Bank of America	BofA Temporary Overnight Deposit	28,386	–	–	–	28,386	28,386	–
* Bank of America	BofA Temporary Overnight Deposit	–	28,386	–	–	28,386	28,386	–
* Bank of America	BofA Temporary Overnight Deposit	22,149	–	–	–	22,149	22,149	–
* Bank of America	BofA Temporary Overnight Deposit	–	22,149	–	–	22,149	22,149	–
* Bank of America	BofA Temporary Overnight Deposit	28,089	–	–	–	28,089	28,089	–
* Bank of America	BofA Temporary Overnight Deposit	–	28,089	–	–	28,089	28,089	–
* Bank of America	BofA Temporary Overnight Deposit	19,575	–	–	–	19,575	19,575	–
* Bank of America	BofA Temporary Overnight Deposit	–	19,575	–	–	19,575	19,575	–
* Bank of America	BofA Temporary Overnight Deposit	27,640	–	–	–	27,640	27,640	–
* Bank of America	BofA Temporary Overnight Deposit	–	27,640	–	–	27,640	27,640	–
* Bank of America	BofA Temporary Overnight Deposit	19,285	–	–	–	19,285	19,285	–
* Bank of America	BofA Temporary Overnight Deposit	–	19,285	–	–	19,285	19,285	–
* Bank of America	BofA Temporary Overnight Deposit	27,188	–	–	–	27,188	27,188	–
* Bank of America	BofA Temporary Overnight Deposit	–	27,188	–	–	27,188	27,188	–

**EXETER HEALTH RESOURCES, INC.
SHORT TERM DISABILITY PLAN**

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)

EIN: 02-0222126

Plan: 507

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred With Trans- action	(g) Cost of Asset	(h) Current Value of Asset on Transac- tion Date	(i) Net Gain or (Loss)
<u>Category (iii) – Series of transactions in excess of 5% of Plan assets:</u>								
BlackRock	BlackRock Liquidity FedFund Institutional Class	\$1,342,312	\$ –	\$ –	\$ –	\$1,342,312	\$1,342,312	\$ –
BlackRock	BlackRock Liquidity FedFund Institutional Class	–	961,454	–	–	961,454	961,454	–
* Bank of America	BofA Temporary Overnight Deposit	1,363,164	–	–	–	1,363,164	1,363,164	–
* Bank of America	BofA Temporary Overnight Deposit	–	1,363,164	–	–	1,363,164	1,363,164	–

* Indicates a party-in-interest to the Plan.

There were no category (ii) or (iv) transactions.

The above information has been certified by Bank of America, N.A., the trustee, to the best of its knowledge, as complete and accurate.