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| Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation | Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500. | OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection |
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| Part I | Annual Report Identification Information |
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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 (Filers checking this box must provide participating employer information in accordance with the form instructions.)
 a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program
 special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

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| Part II | Basic Plan Information—enter all requested information |
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| 1a Name of plan <u>MEI RIGGING AND CRATING LLC 401(K) PROFIT SHARING PLAN AND TRUST</u> | 1b Three-digit plan number (PN) ▶ <u>001</u> |
| 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MEI RIGGING & CRATING, LLC</u> <u>PO BOX 1630 525 2ND AVE SW #1630</u> <u>ALBANY, OR 97321</u> | 1c Effective date of plan <u>01/01/2009</u> 2b Employer Identification Number (EIN) <u>46-1164581</u> 2c Plan Sponsor's telephone number <u>541-917-3626</u> 2d Business code (see instructions) <u>238290</u> |

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.

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| SIGN HERE | Filed with authorized/valid electronic signature. | 10/15/2025 | OLIVIA POTTER |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |

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| 3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor MERCER INVESTMENTS, LLC 99 HIGH STREET BOSTON, MA 02110 | | 3b Administrator's EIN 30-0282430 | |
| | | 3c Administrator's telephone number 617-747-9500 | |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | | 4b EIN | |
| | | 4d PN | |
| 5 Total number of participants at the beginning of the plan year | 5 | 1234 | |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). | | | |
| 6a(1) Total number of active participants at the beginning of the plan year | 6a(1) | 1124 | |
| 6a(2) Total number of active participants at the end of the plan year | 6a(2) | 1254 | |
| b Retired or separated participants receiving benefits..... | 6b | 7 | |
| c Other retired or separated participants entitled to future benefits | 6c | 173 | |
| d Subtotal. Add lines 6a(2) , 6b , and 6c | 6d | 1434 | |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | 6e | 0 | |
| f Total. Add lines 6d and 6e | 6f | 1434 | |
| g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | 6g(1) | 931 | |
| g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 6g(2) | 1317 | |
| h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6h | 377 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | | |

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T

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

| | | | |
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| 9a Plan funding arrangement (check all that apply) | | 9b Plan benefit arrangement (check all that apply) | |
| (1) <input type="checkbox"/> Insurance | (1) <input type="checkbox"/> Insurance | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts |
| (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (3) <input checked="" type="checkbox"/> Trust | (3) <input checked="" type="checkbox"/> Trust | (4) <input type="checkbox"/> General assets of the sponsor |
| (3) <input checked="" type="checkbox"/> Trust | (4) <input type="checkbox"/> General assets of the sponsor | (4) <input type="checkbox"/> General assets of the sponsor | |

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

| | | | |
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| a Pension Schedules | | b General Schedules | |
| (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) | (1) <input checked="" type="checkbox"/> H (Financial Information) | (2) <input type="checkbox"/> I (Financial Information – Small Plan) | (3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u> |
| (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (4) <input checked="" type="checkbox"/> C (Service Provider Information) | (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) | (6) <input type="checkbox"/> G (Financial Transaction Schedules) |
| (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | | | |
| (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ | | | |
| (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information) | | | |

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 _____

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| 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 MEI RIGGING AND CRATING LLC 401(K) PROFIT SHARING PLAN AND TRUST | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 MEI RIGGING & CRATING, LLC | D Employer Identification Number (EIN) 46-1164581 | |

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

MERCER (US) INC MERCER INVESTMENTS

21875 NETWORK PLACE
CHICAGO, IL 60673

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 16 23 53 | INVESTMENT ADVISOR | 121595 | 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)

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 64 | RECORDKEEPER | 13121 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 28 | INVESTMENT MGMT | 3950 | 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"/> |

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

| (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:

| | |
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| 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:

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| SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> | DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 <hr/> 2024 This Form is Open to Public Inspection. |
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| For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u> | |
| A Name of plan <u>MEI RIGGING AND CRATING LLC 401(K) PROFIT SHARING PLAN AND TRUST</u> | B Three-digit plan number (PN) <u>001</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MEI RIGGING & CRATING, LLC</u> | D Employer Identification Number (EIN) <u>46-1164581</u> |

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| Part I | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs) |
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| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE ST TARGET RET 2025 SL CL IV</u> | | |
| b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS</u> | | |
| c EIN-PN <u>32-6528132-022</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4177062</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE ST TARGET RET 2065 SL CL IV</u> | | |
| b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS</u> | | |
| c EIN-PN <u>32-6528132-045</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1009724</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET TARGET RETIREMENT SL C</u> | | |
| b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS</u> | | |
| c EIN-PN <u>32-6528132-030</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12404</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER INTERNATIONAL STOCK</u> | | |
| b Name of sponsor of entity listed in (a): <u>MERCER FUNDS</u> | | |
| c EIN-PN <u>81-3158100-010</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>299778</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>US SMALL/MID CAP STOCK INDEX FUND</u> | | |
| b Name of sponsor of entity listed in (a): <u>MERCER UNITIZED FUNDS</u> | | |
| c EIN-PN <u>04-0025081-091</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>220500</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INVESCO STABLE VALUE TRUST CL B1</u> | | |
| b Name of sponsor of entity listed in (a): <u>INVESCO FUNDS</u> | | |
| c EIN-PN <u>84-1142974-001</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2365534</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE ST TARGET RET 2060 SL CL IV</u> | | |
| b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS</u> | | |
| c EIN-PN <u>32-6528132-029</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1811661</u> |

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| a Name of MTIA, CCT, PSA, or 103-12 IE: MERCER DIVERSIFIED BOND | | |
| b Name of sponsor of entity listed in (a): MERCER FUNDS | | |
| c EIN-PN 81-3188218-009 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 200348 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: US BOND INDEX FUND | | |
| b Name of sponsor of entity listed in (a): MERCER UNITIZED FUNDS | | |
| c EIN-PN 04-0025081-071 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 434860 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2030 SL CL IV | | |
| b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS | | |
| c EIN-PN 32-6528132-023 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3632342 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2035 SL CL IV | | |
| b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS | | |
| c EIN-PN 32-6528132-024 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4871668 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2020 SL CL IV | | |
| b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS | | |
| c EIN-PN 32-6528132-021 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1513804 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2055 SL CL IV | | |
| b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS | | |
| c EIN-PN 32-6528132-028 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2678731 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2040 SL CL IV | | |
| b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS | | |
| c EIN-PN 32-6528132-025 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3310788 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2045 SL CL IV | | |
| b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS | | |
| c EIN-PN 32-6528132-026 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3320002 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST TARGET RET 2050 SL CL IV | | |
| b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS COLLECTIVE TRUSTS | | |
| c EIN-PN 32-6528132-027 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3428164 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK STRATEGIC COMPLETION NL M | | |
| b Name of sponsor of entity listed in (a): BLACKROCK UNITIZED CIT | | |
| c EIN-PN 46-3525011-001 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 163778 |

a Name of MTIA, CCT, PSA, or 103-12 IE: **MERCER SMALL MID/CAP STOCK FUND**

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

| | | |
|---------------------------------------|-------------------------------|---|
| c EIN-PN 81-3183567-011 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 177081 |
|---------------------------------------|-------------------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE: **INTERNATIONAL STOCK INDEX FUND**

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

| | | |
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| c EIN-PN 90-0337987-282 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 271794 |
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a Name of MTIA, CCT, PSA, or 103-12 IE: **S&P 500 INDEX FUND**

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

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN 04-0025081-063 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2813947 |
|---------------------------------------|-------------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

| | | |
|--|--|---|
| 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. | OMB No. 1210-0110 2024 This Form is Open to Public Inspection |
|--|--|---|

| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan MEI RIGGING AND CRATING LLC 401(K) PROFIT SHARING PLAN AND TRUST | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 MEI RIGGING & CRATING, LLC | D Employer Identification Number (EIN) 46-1164581 |

| | |
|---------------|--------------------------------------|
| Part I | Asset and Liability Statement |
|---------------|--------------------------------------|

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

| | | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| a Total noninterest-bearing cash | 1a | 0 | 0 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 0 | 0 |
| (2) Participant contributions | 1b(2) | 0 | 0 |
| (3) Other | 1b(3) | 0 | 0 |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 0 |
| (2) U.S. Government securities | 1c(2) | 0 | 0 |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | 0 | 0 |
| (B) All other | 1c(3)(B) | 0 | 0 |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | 0 | 0 |
| (B) Common | 1c(4)(B) | 0 | 0 |
| (5) Partnership/joint venture interests | 1c(5) | 0 | 0 |
| (6) Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| (7) Loans (other than to participants) | 1c(7) | 0 | 0 |
| (8) Participant loans | 1c(8) | 522840 | 1097163 |
| (9) Value of interest in common/collective trusts | 1c(9) | 23191956 | 36713970 |
| (10) Value of interest in pooled separate accounts | 1c(10) | | |
| (11) Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| (12) Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 15004 | 50718 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| (15) Other | 1c(15) | 0 | 0 |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|--------------|------------------------------|------------------------|
| (1) Employer securities..... | 1d(1) | 0 | 0 |
| (2) Employer real property..... | 1d(2) | 0 | 0 |
| e Buildings and other property used in plan operation..... | 1e | 0 | 0 |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 23729800 | 37861851 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | 0 | 0 |
| h Operating payables..... | 1h | | |
| i Acquisition indebtedness..... | 1i | 0 | 0 |
| j Other liabilities..... | 1j | 0 | 0 |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 23729800 | 37861851 |

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) | 2304652 | |
| (B) Participants..... | 2a(1)(B) | 5047458 | |
| (C) Others (including rollovers)..... | 2a(1)(C) | 6337012 | |
| (2) Noncash contributions..... | 2a(2) | 0 | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 13689122 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 0 | |
| (B) U.S. Government securities..... | 2b(1)(B) | 0 | |
| (C) Corporate debt instruments..... | 2b(1)(C) | 0 | |
| (D) Loans (other than to participants)..... | 2b(1)(D) | 0 | |
| (E) Participant loans..... | 2b(1)(E) | 63496 | |
| (F) Other..... | 2b(1)(F) | 0 | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 63496 |
| (2) Dividends: | | | |
| (A) Preferred stock..... | 2b(2)(A) | 0 | |
| (B) Common stock..... | 2b(2)(B) | 0 | |
| (C) Registered investment company shares (e.g. mutual funds)..... | 2b(2)(C) | 2096 | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 2096 |
| (3) Rents..... | 2b(3) | | 0 |
| (4) Net gain (loss) on sale of assets: | | | |
| (A) Aggregate proceeds..... | 2b(4)(A) | 0 | |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | 0 | |
| (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) | 0 | |
| (B) Other..... | 2b(5)(B) | 0 | |
| (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) | 3156684 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | 689 |
| c Other income | 2c | 13972 |
| d Total income. Add all income amounts in column (b) and enter total | 2d | 16926059 |

Expenses

| | | |
|---|--------|---------|
| e Benefit payment and payments to provide benefits: | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 2641265 |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 |
| (3) Other | 2e(3) | 0 |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | 2641265 |
| f Corrective distributions (see instructions) | 2f | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | 14077 |
| h Interest expense | 2h | 0 |
| i Administrative expenses: | | |
| (1) Salaries and allowances | 2i(1) | 0 |
| (2) Contract administrator fees | 2i(2) | 0 |
| (3) Recordkeeping fees | 2i(3) | 13121 |
| (4) IQPA audit fees | 2i(4) | 0 |
| (5) Investment advisory and investment management fees | 2i(5) | 3950 |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | 0 |
| (7) Actuarial fees | 2i(7) | 0 |
| (8) Legal fees | 2i(8) | 0 |
| (9) Valuation/appraisal fees | 2i(9) | 0 |
| (10) Other trustee fees and expenses | 2i(10) | 0 |
| (11) Other expenses | 2i(11) | 121595 |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | 138666 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | 2794008 |

Net Income and Reconciliation

| | | |
|---|-------|----------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | 14132051 |
| l Transfers of assets: | | |
| (1) To this plan | 2l(1) | 0 |
| (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: DELAP LLP

(2) EIN: 93-0418710

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 | | 400000 |
| 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.) | | X | |
| n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | | | |

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

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

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

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

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

| | | |
|--|---|---|
| SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection. |
|--|---|---|

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

| | | |
|--|--|------------|
| A Name of plan <u>MEI RIGGING AND CRATING LLC 401(K) PROFIT SHARING PLAN AND TRUST</u> | B Three-digit plan number (PN) ▶ | <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>MEI RIGGING & CRATING, LLC</u> | D Employer Identification Number (EIN) <u>46-1164581</u> | |

| | |
|---------------|----------------------|
| Part I | Distributions |
|---------------|----------------------|

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

| | | |
|---|--|---|
| 1 | | 0 |
|---|--|---|

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 20-3691658

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

| | |
|---|--|
| 3 | |
|---|--|

| | |
|----------------|---|
| Part II | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.) |
|----------------|---|

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

| | | |
|---|-----------|--|
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) | 6a | |
| b Enter the amount contributed by the employer to the plan for this plan year | 6b | |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)..... | 6c | |

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

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

| | |
|----------------|---|
| Part IV | ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---|

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

| | | |
|---|------------|--|
| a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | 14a | |
| b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)..... | 14b | |
| c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)..... | 14c | |

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|------------|--|
| a The corresponding number for the plan year immediately preceding the current plan year | 15a | |
| b The corresponding number for the second preceding plan year | 15b | |

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|------------|--|
| a Enter the number of employers who withdrew during the preceding plan year | 16a | |
| b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers..... | 16b | |

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 08 / 14 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704139A.



delap

**MEI Rigging and Crating LLC
401(k) Profit Sharing
Plan and Trust**

**Financial Statements and
Supplemental Schedule**

**Years Ended
December 31, 2024
and 2023**

MEI Rigging and Crating LLC

401(k) Profit Sharing Plan and Trust

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Independent Auditors' Report

To the 401(k) Plan Committee of the
MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust

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

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

Management has obtained certifications 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

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

Auditors' Responsibilities for the 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 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 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 Matter - Supplemental Schedule Required by ERISA

The supplemental schedule, as listed in the accompanying table of contents, as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that Management determined meets the requirements of ERISA Section 103(a)(3)(C).

DELAP LLP

October 15, 2025

MEI Rigging and Crating LLC
401(k) Profit Sharing Plan and Trust
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|----------------------|
| Assets | | |
| Investments at fair value | \$ 36,764,688 | \$ 23,206,960 |
| Notes receivable from participants | 1,097,163 | 522,840 |
| Net Assets Available for Benefits | <u>\$ 37,861,851</u> | <u>\$ 23,729,800</u> |

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

MEI Rigging and Crating LLC
401(k) Profit Sharing Plan and Trust
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 | | |
| Investment income | | |
| Net appreciation in fair value of investments | \$ 3,157,373 | \$ 2,293,038 |
| Interest and dividends | 2,096 | 16,253 |
| Total investment income | <u>3,159,469</u> | <u>2,309,291</u> |
| Interest income on notes receivable from participants | <u>63,496</u> | <u>30,686</u> |
| Other income | <u>13,972</u> | <u>17,372</u> |
| Transfer of plan assets to this plan (Note 1) | - | 3,913,031 |
| Contributions | | |
| Participant salary deferrals | 5,047,458 | 3,791,242 |
| Employer | 2,304,652 | 1,623,930 |
| Participant rollovers | <u>6,337,012</u> | <u>701,318</u> |
| Total contributions | <u>13,689,122</u> | <u>6,116,490</u> |
| Total Additions | <u>16,926,059</u> | <u>12,386,870</u> |
| Deductions from Net Assets Attributed to | | |
| Benefits paid to participants | 2,655,342 | 1,927,035 |
| Administrative expenses | <u>138,666</u> | <u>62,734</u> |
| Total Deductions | <u>2,794,008</u> | <u>1,989,769</u> |
| Net Increase | 14,132,051 | 10,397,101 |
| Net assets available for benefits - beginning of year | <u>23,729,800</u> | <u>13,332,699</u> |
| Net Assets Available for Benefits - End of Year | <u>\$ 37,861,851</u> | <u>\$ 23,729,800</u> |

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

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

1. Description of the Plan

The following description of the MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established for the benefit of eligible employees of MEI Rigging and Crating, LLC and MEI Specialty Machinery Moving, LLC. MEI Rigging and Crating, LLC and MEI Specialty Machinery Moving, LLC are collectively referred to as "the Employer". The Plan is subject to the provisions of ERISA. Reliance Trust Company was the appointed trustee by Automatic Data Processing, Inc. (ADP), the Plan's third-party administrator, in accordance with the terms of the trust agreement. On June 1, 2023, the Plan's assets were transferred to Empower Annuity Insurance Company of America and its subsidiaries, including Empower Retirement, LLC (Empower) who is now the appointed custodian of the Plan's assets (the Custodian). The Plan is administered by the MEI 401(k) Plan Committee, whose members are employees of the Employer and are participants in the Plan. Participants may direct their contributions and account balances into various investment options offered by the Plan.

Rollover of Assets

On January 9, 2024, MEI Rigging and Crating, LLC acquired Able Machinery Movers. In connection with this transaction, participants of Able Machinery Movers were permitted to rollover their existing participant balances from the Able Holdings LLC 401(k) plan into the Plan. The acquisition of this entity resulted in the rollover of assets totaling \$5,287,694 to the Plan. These rollovers are included in participant rollovers in the statement of changes in net assets available for benefits during the year ended December 31, 2024. Additionally, prior service for former employees of Able Machinery Movers was recognized for eligibility and vesting purposes.

Eligibility

Employees – other than those who are union employees (with certain exceptions) and non-resident aliens – are eligible to participate in the Plan if they have completed two months of service and are at least 18 years of age. Effective June 1, 2023, participants must have completed three months of service to be eligible for Employee contributions and Employer matching contributions and must have completed three months of service and be employed on the last day of the Plan year in order to be eligible for Employer profit sharing contributions. Qualifying employees may participate in the Plan on the first day of the month following the date that they meet the eligibility requirements. Effective June 1, 2023, qualifying employees may participate in the Plan on the first day of the pay period following the date that they meet the eligibility requirements. Effective April 1, 2024, qualifying employees may participate in the Plan on the same day that they meet the eligibility requirements. Effective January 1, 2025, employees are eligible to participate in the plan if they have completed two months of service.

Contributions

The Plan includes a salary deferral provision which provides for both pre-tax contributions and after-tax Roth 401(k) contributions. Participants may elect to defer up to 90% of their eligible compensation, subject to current Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan includes an auto-enrollment provision, whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of their eligible compensation, and such contributions are invested in an age-based target date retirement fund until changed by the participant. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (i.e., rollover contributions).

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

The Employer is required to make matching contributions to the Plan equal to 50% of each participant's elective deferral, not to exceed 10% of the participant's eligible compensation determined on a per pay-period basis. In addition, the Employer may make a discretionary profit sharing contribution. Profit sharing contributions are allocated to each participant's account on a proportionate basis of eligible compensation for the Plan year. The Employer did not make any profit sharing contributions during the years ended December 31, 2024 and 2023.

Participant accounts

Each participant's account is credited (charged) with the participant's contributions and allocations of (a) the Employer's contributions, (b) Plan earnings (losses), and (c) administrative expenses. Earnings (losses) for each investment fund are allocated to participants' accounts based on the individual participant's account balance as compared to the total balance of the related investment fund. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their voluntary salary contributions, rollover contributions, and the actual earnings (losses) thereon. Vesting in the Employer's matching and profit sharing contributions is based on years of service as follows:

| <u>Years of Service</u> | <u>Nonforfeitable Percentage</u> |
|-------------------------|----------------------------------|
| Less than 2 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 or more | 100% |

In addition, upon death, disability, or retirement at age 65 or older, participants will immediately become 100% vested in their share of the Employer's contributions and the actual earnings (losses) thereon.

Forfeitures

As of December 31, 2024 and 2023, forfeited nonvested accounts were approximately \$346,000 and \$124,000, respectively. At the Employer's discretion, forfeited accounts may be used to reduce future Employer contributions and/or to pay Plan expenses. During the years ended December 31, 2024 and 2023, forfeitures were used to pay Plan expenses of approximately \$3,000 and \$95,000, respectively.

Notes receivable from participants

Participants may elect to borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, reduced by the highest outstanding participant note receivable balance in the preceding one-year period. Notes receivable from participants are secured by the balances in the respective participants' accounts. Terms of notes receivable from participants range from one to five years, unless used to acquire the participant's principal residence, in which case the term may be extended up to 30 years. The notes receivable from participants bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Interest rates on notes receivable from participants outstanding as of December 31, 2024 ranged from 4.25% to 9.50%.

Benefits

On termination of service due to death, disability, or retirement, a participant (or their beneficiary) may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a specified period of time. For termination of service for other reasons,

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

distributions of vested balances less than or equal to \$1,000 are automatically made in a lump-sum. If the terminated participant's vested balance exceeds \$1,000 but is less than \$5,000, and the participant does not elect to receive a distribution, the Plan permits the plan administrator to make a distribution directly to an individual retirement account set up on the participant's behalf. For vested balances greater than or equal to \$5,000, the Plan permits a participant to elect distribution by lump-sum or substantially equal installments over a specified period of time. Upon reaching age 59½, participants may make in-service withdrawals of part or all of their elective contributions, including the related earnings (losses).

Hardship withdrawals

Participants who are still employed by the Employer are permitted to take withdrawals from their accounts under certain financial hardship conditions, as described in the Plan document.

Administrative expenses

At the Employer's discretion, administrative expenses of the Plan may be paid directly by the Employer; certain other administrative expenses may be paid by the Plan. Expenses that are paid by the Employer are excluded from the accompanying financial statements. Fees related to the administration of notes receivable from participants are charged directly to the related participants' accounts and are included in administrative expenses in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are offset against net appreciation in fair value of investments in the accompanying statements of changes in net assets available for benefits.

2. Summary of Significant Accounting Policies

Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management (Management) determines the Plan's valuation policies utilizing information provided by the Custodian. See Note 4 for discussion of fair value measurements.

Investment income (loss) recognition

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

MEI Rigging and Crating LLC

401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. If a participant ceases to make loan repayments and the plan administrator deems the note receivable to be in default, the note receivable balance is reduced, and a benefit payment is recorded.

Payment of benefits

Benefits are recorded when paid.

Subsequent events

The plan administrator has evaluated, for potential recognition or disclosure in the financial statements, subsequent events that have occurred through October 15, 2025, which is the date that the financial statements were available to be issued.

In January 2025, the Employer acquired DAL Industries, Inc. and participant assets were subsequently transferred into the Plan. Additionally, prior service for these participants was recognized for eligibility and vesting purposes.

3. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held as of December 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years then ended, was obtained by Management and agreed to or derived from information certified as complete and accurate by Empower, a qualified institution.

4. Fair Value Measurements

GAAP defines fair value, establishes a framework for measuring fair value, and requires certain disclosures about fair value measurements. The hierarchy of fair value valuation techniques under GAAP provides for three levels: Level 1 provides the most reliable measure of fair value, whereas Level 3, if applicable, generally would require significant management judgment. The three levels for categorizing assets and liabilities under GAAP's fair value measurement requirements are as follows:

- Level 1: Fair value of the asset or liability is determined using unadjusted quoted prices in active markets (that the Plan has the ability to access) for identical assets or liabilities;
- Level 2: Fair value of the asset or liability is determined using inputs other than quoted prices that are observable for the applicable asset or liability, either directly or indirectly, such as quoted prices for similar (as opposed to identical) assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active; and
- Level 3: Fair value of the asset or liability is determined using unobservable inputs that are significant to the fair value measurement and reflect the Plan's own assumptions regarding the applicable asset or liability.

An 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 relevant observable inputs and minimize the use of unobservable inputs.

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

The following is a description of the valuation methodologies used for the Plan's assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2024 and 2023.

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

Common collective trusts – The fair value of the common collective trusts is based on the NAV as a practical expedient calculated based on the fair value of the underlying assets owned by the common collective trusts, less its liabilities, and then divided by the number of units outstanding. The common collective trusts consist of units held in various funds and bonds, which are primarily invested in fully benefit-responsive investment contracts. The Plan's investments in the common collective trusts are excluded from the fair value hierarchy in accordance with GAAP.

The methods above may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although Management believes that the valuation methods used by the Plan are appropriate and consistent with those used by other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements as of the reporting date.

The following tables set forth, by level within the fair value hierarchy, the Plan's assets measured at fair value as of December 31, 2024 and 2023:

| | Level 1 | Level 2 | Level 3 | Total |
|---|-----------|---------|---------|---------------|
| 2024 | | | | |
| Mutual funds | \$ 50,718 | \$ - | \$ - | \$ 50,718 |
| Total investments in the fair value hierarchy | \$ 50,718 | \$ - | \$ - | 50,718 |
| Investment measured at NAV - common collective trusts | | | | 36,713,970 |
| Total investments at fair value | | | | \$ 36,764,688 |
| | | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| 2023 | | | | |
| Mutual funds | \$ 15,004 | \$ - | \$ - | \$ 15,004 |
| Total investments in the fair value hierarchy | \$ 15,004 | \$ - | \$ - | 15,004 |
| Investment measured at NAV - common collective trusts | | | | 23,191,956 |
| Total investments at fair value | | | | \$ 23,206,960 |

The Plan's investments in the common collective trusts provide for daily redemption at the prior day's NAV, with no advance notification requirements or significant redemption restrictions.

5. Related Party Transactions

Certain of the Plan's investments are invested in funds offered by the investment advisor. Therefore, transactions involving these investments qualify as party-in-interest.

The Employer is the sponsor of the Plan and paid certain administrative expenses of the Plan during the years ended December 31, 2024 and 2023. In addition, the plan administrator is a participant in the Plan.

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

6. Plan Termination

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

7. Tax Status

The Plan adopted a prototype defined contribution retirement plan (the Prototype Plan) developed by Mercer Investments, LLC (Mercer). The Internal Revenue Service (IRS) has determined and informed Mercer by a letter dated August 14, 2020 that the Prototype Plan is designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since Mercer received the determination letter, the plan administrator and the Plan's legal counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

GAAP requires the plan administrator 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 IRS. 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 accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan invests in various investment instruments which are exposed to certain risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of the Plan's investments will occur in the near-term and that such changes could materially affect participants' account balances and the amounts reported in the accompanying financial statements and supplemental schedule.

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust

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

December 31, 2024

EIN: 46-1164581 Plan Number: 001

| (a) | (b) | (c) | (d) | (e) |
|---|--|------|----------------------|-----|
| Identity of Issue, Borrower, Lessor, or Similar Party | Description of Investment | Cost | Current Value | |
| State Street Global Advisors Collective Trusts (State Street Global Advisors) | State Street Target Ret 2035 SL CI IV | ** | \$ 4,871,668 | |
| State Street Global Advisors | State Street Target Ret 2025 SL CI IV | ** | 4,177,062 | |
| State Street Global Advisors | State Street Target Ret 2030 SL CI IV | ** | 3,632,342 | |
| State Street Global Advisors | State Street Target Ret 2050 SL CI IV | ** | 3,428,164 | |
| State Street Global Advisors | State Street Target Ret 2045 SL CI IV | ** | 3,320,002 | |
| State Street Global Advisors | State Street Target Ret 2040 SL CI IV | ** | 3,310,788 | |
| * Mercer Unitized Funds | S&P 500 Index Fund | ** | 2,813,947 | |
| State Street Global Advisors | State Street Target Ret 2055 SL CI IV | ** | 2,678,731 | |
| Invesco Funds | Invesco Stable Value Trust CI B1 | ** | 2,365,534 | |
| State Street Global Advisors | State Street Target Ret 2060 SL CI IV | ** | 1,811,661 | |
| State Street Global Advisors | State Street Target Ret 2020 SL CI IV | ** | 1,513,804 | |
| State Street Global Advisors | State Street Target Ret 2065 SL CI IV | ** | 1,009,724 | |
| * Mercer Unitized Funds | US Bond Index Fund | ** | 434,860 | |
| * Mercer Funds | Mercer International Stock Fund | ** | 299,778 | |
| * Mercer Unitized Funds | International Stock Index Fund | ** | 271,794 | |
| * Mercer Unitized Funds | US Small/Mid Cap Stock Index Fund | ** | 220,500 | |
| * Mercer Funds | Mercer Diversified Bond Fund | ** | 200,348 | |
| * Mercer Funds | Mercer Small Mid/Cap Stock Fund | ** | 177,081 | |
| BlackRock Unitized CIT | BlackRock Strategic Completion NL M | ** | 163,778 | |
| BlackRock, Inc. | BlackRock Multi-Asset Income Portfolio K | ** | 50,718 | |
| State Street Global Advisors | State Street Target Ret Income SL CI IV | ** | 12,404 | |
| * Participant loans | Notes receivable from participants, with maturity dates ranging from January 2025 to September 2032 and interest rates of 4.25% to 9.50% | - | 1,097,163 | |
| | | | <u>\$ 37,861,851</u> | |

* A party-in-interest as defined by ERISA.

** Cost information is not required for participant-directed accounts.

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust**01-JAN-24 to 31-DEC-24**

11-JAN-25 07:36:32

| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|-------------------|---------------|---------------|----------------------|----------------------|
| 1BKMIX | | | 50,168.07 | 50,718.18 |
| 1BRSCNM | | | 158,956.89 | 163,777.66 |
| 1SSTRIV | | | 11,440.50 | 12,403.77 |
| 1SSTC20 | | | 1,364,611.34 | 1,513,803.79 |
| 1SSTC25 | | | 3,797,740.56 | 4,177,061.76 |
| 1SSTC30 | | | 3,184,560.49 | 3,632,342.00 |
| 1SSTC45 | | | 2,931,737.45 | 3,320,001.70 |
| 1SSTC50 | | | 3,017,302.10 | 3,428,163.88 |
| 1SSTC55 | | | 2,327,411.20 | 2,678,730.91 |
| 1SSTC60 | | | 1,631,267.83 | 1,811,661.28 |
| 1SSTC65 | | | 928,986.29 | 1,009,723.79 |
| 1SSTC35 | | | 4,256,621.96 | 4,871,667.77 |
| 1SSTC40 | | | 2,899,195.85 | 3,310,787.79 |
| 1MERINS | | | 292,481.90 | 299,778.19 |
| 1MERSSE | | | 264,352.61 | 271,794.64 |
| 1MERSMD | | | 157,013.91 | 177,081.67 |
| 1MERSSR | | | 198,219.37 | 220,500.42 |
| 1MERS55 | | | 2,426,916.12 | 2,813,947.64 |
| 1MERDBD | | | 194,205.27 | 200,347.51 |
| 1MERS5B | | | 425,928.75 | 434,860.36 |
| 1IVSVB1 | | | 2,019,283.85 | 2,019,283.85 |
| | | | 32,538,402.31 | 36,418,438.56 |
| PARTICIPANT LOANS | VARIOUS | 4.250-9.500 | 1,095,069.76 | 1,097,162.43 |
| FORFEITURES | | | 346,249.79 | 346,249.79 |

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

MEI Rigging and Crating LLC 401(k) Profit Sharing Plan and Trust**01-JAN-24 to 31-DEC-24**

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

| | | | |
|---------|--|---------|-------------------------------------|
| 1BKMIX | BlackRock Multi-Asset Income Portfolio K | 1BRSCNM | BlackRock Strategic Completion NL M |
| 1SSTRIV | State St Target Ret Income SL CI IV | 1SSTC20 | State St Target Ret 2020 SL CI IV |
| 1SSTC25 | State St Target Ret 2025 SL CI IV | 1SSTC30 | State St Target Ret 2030 SL CI IV |
| 1SSTC45 | State St Target Ret 2045 SL CI IV | 1SSTC50 | State St Target Ret 2050 SL CI IV |
| 1SSTC55 | State St Target Ret 2055 SL CI IV | 1SSTC60 | State St Target Ret 2060 SL CI IV |
| 1SSTC65 | State St Target Ret 2065 SL CI IV | 1SSTC35 | State St Target Ret 2035 SL CI IV |
| 1SSTC40 | State St Target Ret 2040 SL CI IV | 1MERINS | Mercer International Stock |
| 1MERSSE | International Stock Index Fund | 1MERSMD | Mercer Small Mid/Cap Stock Fund |
| 1MERSSR | US Small/Mid Cap Stock Index Fund | 1MERS5 | S&P 500 Index Fund |
| 1MERDBD | Mercer Diversified Bond | 1MERS5B | US Bond Index Fund |
| 1IVSVB1 | Invesco Stable Value Trust CI B1 | | |

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

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