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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 11/01/2017

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)
IMEG CONSULTANTS CORP.

623 26TH AVENUE
ROCK ISLAND, IL 61201

2b Employer Identification Number (EIN)
15-0284110

2c Plan Sponsor's telephone number
309-788-0673

2d Business code (see instructions)
541330

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	08/18/2023	JULI GILLESPIE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN 47-5145628
a	Sponsor's name IMEG CORP.	**4d**	PN 002
c	Plan Name IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN		
5	Total number of participants at the beginning of the plan year	**5**	1923
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	1428
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1789
b	Retired or separated participants receiving benefits	**6b**	30
c	Other retired or separated participants entitled to future benefits	**6c**	398
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	2217
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	8
f	Total. Add lines **6d** and **6e**.	**6f**	2225
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	2225
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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 2I 2P 3I 3F 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan	**B** Three-digit plan number (PN) ▶
IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN	002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
IMEG CONSULTANTS CORP.	15-0284110

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

CROWE LLP

35-0921680

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 70 99	NONE	124404	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

IMEG CORP

47-5145628

(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?
14 30 50 99	PLAN ADMINISTRATOR	83016	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HONKAMP KRUEGER AND CO PC

42-0946155

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50 99	NONE	26700	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

ONE DEGREE ADVISORS

55-5888999

(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 33 51 71	NONE	21443	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PRUDENT FIDUCIARY SERVICES

82-1818132

(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?
21 24 50	NONE	12000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SIMON FINANCIAL

73-1703929

(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?
34 50	NONE	6667	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
IMEG CONSULTANTS CORP.

D Employer Identification Number (EIN)
15-0284110

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	56663	496874
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2100000	1999954
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	87130
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	99014	1145365
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5045606	3481345
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	113544051	220718742
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	120845334	227929410
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	12005	36462
i Acquisition indebtedness	1i	10777068	16997087
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	10789073	17033549
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	110056261	210895861

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)	10068640	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		10068640
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	161059	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		161059
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	92660747	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		92660747

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-617526
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		102272920
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7971203	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		7971203
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		662478
i Administrative expenses: (1) Professional fees	2i(1)	255463	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	21443	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		276906
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		8910587
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		93362333
l Transfers of assets:			
(1) To this plan	2l(1)		7477267
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [ ] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [X] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: HONKAMP, P.C. **(2)** EIN: 42-0946155

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, 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.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

		Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
IMEG CONSULTANTS CORP.

D Employer Identification Number (EIN)
15-0284110

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): 33-6134835

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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_____

IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2022

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HONKAMP
A CPA & BUSINESS ADVISORY GROUP

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Independent Auditor's Report

To the ESOP Fiduciary Committee
IMEG Corp. Employee Stock Ownership Plan
Rock Island, Illinois

Opinion

We have audited the financial statements of the IMEG Corp. Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, the related statement of changes in net assets available for benefits for the year ended December 31, 2022 and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2022 and 2021, and the changes in net assets available for benefits for the year ended December 31, 2022 in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Basis For Opinion

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

Responsibilities Of Management For The Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

Auditor's Responsibilities For The Audit Of The Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Emphasis Of Matter

As discussed in Notes 3 and 4, the financial statements include investments in company securities representing 98% and 96% of plan investments as of December 31, 2022 and 2021, respectively, whose fair values have been estimated by management in the absence of readily determinable fair values. Because of the inherent uncertainty of valuations, those estimated values may differ significantly from the values that would have been used had a ready market for the investments existed, and the differences could be material. Our opinion has not been modified with respect to this matter.

Supplemental Schedules Required By ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held as of December 31, 2022 and reportable transactions for the year ended December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. GAAS.

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

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

HONKAMP, P.C.

Honkamp, P.C.

Dubuque, Iowa
August 16, 2023

IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2022			December 31, 2021		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets						
Investments, At Fair Value						
IMEG Corp. common stock	$ 185,618,025	$ 35,100,717	$ 220,718,742	$ 94,814,366	$ 18,729,685	$ 113,544,051
Mutual funds	1,426,372	—	1,426,372	4,266,312	—	4,266,312
Exchange traded funds	2,054,973	—	2,054,973	779,294	—	779,294
Total Investments, At Fair Value	189,099,370	35,100,717	224,200,087	99,859,972	18,729,685	118,589,657
Cash						
Non-interest bearing cash	496,874	—	496,874	56,663	—	56,663
Interest bearing cash	1,145,365	—	1,145,365	99,014	—	99,014
Total Cash	1,642,239	—	1,642,239	155,677	—	155,677
Employer Contribution Receivable	2,068,686	—	2,068,686	2,100,000	—	2,100,000
Note Receivable	18,398	—	18,398	—	—	—
Total Assets	192,828,693	35,100,717	227,929,410	102,115,649	18,729,685	120,845,334
Liabilities						
Accrued expenses	36,462	—	36,462	12,005	—	12,005
Notes payable	—	16,997,087	16,997,087	—	10,777,068	10,777,068
Total Liabilities	36,462	16,997,087	17,033,549	12,005	10,777,068	10,789,073
Net Assets Available For Benefits	$ 192,792,231	$ 18,103,630	$ 210,895,861	$ 102,103,644	$ 7,952,617	$ 110,056,261

See the accompanying notes to financial statements

IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For The Year Ended December 31, 2022

	Allocated	Unallocated	Total
Additions To Net Assets Attributed To:			
Net Appreciation (Depreciation) In Fair Value Of Investments			
IMEG Corp. common stock	$ 68,051,512	$ 24,609,235	$ 92,660,747
Mutual funds	(617,526)	—	(617,526)
Total Net Appreciation In Fair Value Of Investments	67,433,986	24,609,235	92,043,221
Interest And Dividends	161,059	—	161,059
Allocation Of Shares Of IMEG Corp. Common Stock, At Fair Value	23,518,704	—	23,518,704
Employer Contributions	10,068,640	—	10,068,640
Total Additions	101,182,389	24,609,235	125,791,624
Deductions From Net Assets Attributed To:			
Allocation of shares of IMEG Corp. common stock, at fair value	—	23,518,704	23,518,704
Benefits paid to participants	7,971,203	—	7,971,203
Interest expense	—	662,478	662,478
Administrative expenses	276,906	—	276,906
Total Deductions	8,248,109	24,181,182	32,429,291
Change In Net Assets Available For Benefits	92,934,280	428,053	93,362,333
Transfer From IMEG Corp. 401(k) Plan	7,477,267	—	7,477,267
Transfer For Debt Service	(9,722,960)	9,722,960	—
Net Assets Available For Benefits – Beginning Of Year	102,103,644	7,952,617	110,056,261
Net Assets Available For Benefits – End Of Year	$ 192,792,231	$ 18,103,630	$ 210,895,861

See the accompanying notes to financial statements

1. Description Of The Plan

The following description of the IMEG Corp. Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

IMEG Corp. established the Plan for the benefit of employees of IMEG Corp. and subsidiaries (the Company). On April 1, 2023, IMEG Corp. was acquired by IMEG Consultants Corp. at which time IMEG Consultants Corp. assumed sponsorship of the IMEG Corp. Employee Stock Ownership Plan. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (IRC), and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is administered by a fiduciary committee.

The Plan allows for active employees who are participants of the Company sponsored 401(k) plans to transfer the company portion of their 401(k) accounts into the Plan. At inception, these funds were used to make down-payments on loans to purchase common shares of IMEG Corp. from the Company and shareholders in November 2017. Since that time, additional shares have been purchased directly from shareholders. In 2022, such shares were purchased with available cash of $3,820,125 and $15,280,501 in new loans (see Note 4 and Note 5).

The borrowings are collateralized by the unallocated shares of common stock. The lenders have no rights against shares of common stock once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2022 and 2021 and for the year ended December 31, 2022 present separately the assets and liabilities and changes therein pertaining to:

a. the accounts of participants with rights in allocated common stock (allocated) and
b. common stock not yet allocated to participants (unallocated).

Eligibility

The Plan covers substantially all employees of the Company. An employee who transfers funds from a company sponsored 401(k) plan attributable to company contributions from such plan(s), shall enter the Plan immediately upon the establishment date of the transfer account. All other employees are eligible to enter the Plan on the first day of the month following their date of hire and attainment of age 21.

Contributions

The Plan is funded by annual company contributions and dividends, if any. The Company shall contribute 3% of each participant's eligible compensation to the Plan each year in either cash or common stock. The Company may also make discretionary contributions as approved by its board of directors annually, provided the amount shall be contributed in cash, which when aggregated with the Plan's dividends, equal the amount necessary to enable the Plan to make its regularly scheduled debt service payments.

Voting Rights

Each participant is entitled to exercise voting rights attributable to the shares allocated to their account and is notified by the trustee prior to the time that such rights are to be exercised. The trustee is not permitted to vote any allocated share for which instructions have not been given by a participant. The trustee is required, however, to vote any unallocated shares on behalf of the collective best interests of plan participants and beneficiaries.

Participant Accounts

The Plan is a defined contribution plan under which separate individual accounts are maintained for each plan participant. Each participant's account is credited as of the last day of the plan year with an allocation of (a) the Company's contributions, (b) plan earnings and (c) forfeitures of terminated participants' nonvested accounts. No investments of the Plan are participant-directed. Company contributions and forfeitures of terminated participants' nonvested accounts are allocated to the participants in the ratio of eligible compensation paid to each participant to total eligible compensation paid to all plan participants for the year, subject to limitations on the allocations as provided in the plan document. Participants must be active employees at the date of allocation of the Company's discretionary contribution to receive an allocation of the discretionary contribution. Unrealized appreciation (depreciation) in fair value of investments and shares allocated from dividends paid are based on the ratio of allocated shares of each participant to the total of all allocated shares. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Dividends on unallocated shares held by the Plan may be applied to repayment of the loans outstanding. When such dividends are applied to debt service, any shares released are allocated in the same manner as a company contribution. Where such dividends are not applied to debt service, they are allocated to participants based upon each participant's portion of the shares. No dividends were paid during the year ended December 31, 2022. Gains or losses are allocated to the participants' accounts based on the relative account value as of the prior valuation date reduced by distributions during the plan year.

Vesting

Participants are immediately vested in their accounts and earnings thereon.

Payment Of Benefits

Distributions on account of death, disability or attainment of normal retirement age of 59 ½ are normally made in equal installments over three years. Distributions for other separations from service where the participant has an account balance less than $5,000 will automatically be paid in full in the plan year following the termination of employment. For participants with account balances between $5,000 and $15,000, the participant will be eligible to elect to receive a full distribution in the plan year following termination of employment. For participants with account balances in excess of $15,000, the participant will be eligible to receive a full distribution in the plan year following the plan year of termination with their cash account being paid out in cash and the stock account being paid out in shares of Company stock which will be immediately redeemed by the Company for a combination of cash and a promissory note. All terminated participants who have attained age 62 by the end of the previous plan year will be eligible to receive a single cash lump sum payment regardless of the size of their account. If the participant does not make an election, the distribution will be paid without the participant's consent in accordance with the provisions above.

Reshuffling of Participant Accounts

Effective January 1, 2022, participants who have terminated employment, other than those who terminated after attainment of normal retirement age or due to death or disability, will have their stock accounts exchanged for cash at the preceding valuation date value.

Put Option

Under federal income tax regulations, the common stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its common stock distributed to participants for which there is no market. The put price is representative of the current appraised value of the common stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in company common stock into investments that are more diversified. Participants who are at least age 55 with at least five years of service as a participant in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the value of shares allocated to their account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants must make annual diversification elections within 90 days of the end of the applicable plan year. The trustee may elect to satisfy the diversification request by distributing the value of the shares equal to the amount for which the participant elected diversification to the participant, substituting the amount of company shares in an equivalent asset or providing an option of transferring the portion of the account into a qualified plan that provides for employee directed investment.

Subsequent to year-end, the Plan was amended to allow participants who are active employees on the first day of the diversification period window, who are no longer eligible to diversify their accounts due to exceeding the six-year timeframe, to diversify up to 50% of their account balance, less amounts previously diversified.

Forfeited Accounts

Forfeited accounts are allocated to each participant's account in conjunction with the company contribution allocation. There were no forfeitures allocated to participants for the year ended December 31, 2022.

2. Summary Of Accounting Policies

Basis Of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use Of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein. Actual results may differ from those estimates. Of significance are estimates related to the valuation of IMEG Corp. common stock. The Company believes the independent appraisal provides a reasonable estimate of the value of its common stock.

Because of the significance of the assumptions required in the valuation, the actual value could materially differ had a ready market for the securities existed.

Allocations

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of participants with rights in allocated common stock (allocated) and (b) common stock not yet allocated to participants (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is paid.

Investment Valuation And Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of the fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividends are recorded on the ex-dividend date. Realized gains and losses from security transactions are reported on the average cost method. Net appreciation (depreciation) includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Payment Of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through August 16, 2023, the date the financial statements were available to be issued.

3. Investment In Company Common Stock And Concentrations

Information regarding the Plan's investment in company common stock as of December 31, 2022 and 2021 is as follows:

	2022		2021	
	Allocated	**Unallocated**	Allocated	Unallocated
IMEG Corp. common stock				
Number of shares	**464,835**	**87,901**	409,247	80,843
Cost	**$ 58,729,103**	**$ 16,812,563**	$ 49,071,786	$ 10,385,697
Estimated fair value	**$ 185,618,025**	**$ 35,100,717**	$ 94,814,366	$ 18,729,685

The Plan's investment assets are concentrated in IMEG Corp. common stock, which represents approximately 98% and 96% of total investment assets as of December 31, 2022 and 2021, respectively.

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2: Inputs to the valuation methodology include:
    - Quoted prices for similar assets or liabilities in active markets;
    - Quoted prices for identical or similar assets or liabilities in inactive markets;
    - Inputs other than quoted prices that are observable for the asset or liability; and
    - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

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

IMEG Corp. Common Stock: The fair value of the company common stock held by the Plan is determined annually based upon an independent appraisal. The appraisal is based upon a combination of the market, income and transaction valuation techniques. The appraiser took into account market comparables determined through pricing multiples, future cash flows determined through projected growth and earnings, capital requirements and historical performance and examined companies that have recently been sold in the marketplace to yield implied transaction multiples. Plan management has concluded that a market participant would also recognize a discount for lack of marketability. The valuation process involves the selection of an independent appraiser under a written contract with the right to cancel such contract at any time. Company management accumulates the data for the appraiser from the audited financial statements of the Company and prepares the models for future growth or profitability expectations. The appraiser prepares a preliminary report which company management, along with the fiduciary committee, reviews in detail, discusses, modifies, if appropriate, and ultimately approves.

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

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

	December 31, 2022			
	Level 1	**Level 2**	**Level 3**	**Total**
IMEG Corp. common stock	**$ —**	**$ —**	**$ 220,718,742**	**$ 220,718,742**
Mutual funds	**1,426,372**	**—**	**—**	**1,426,372**
Exchange traded funds	**2,054,973**	**—**	**—**	**2,054,973**
	$ 3,481,345	**$ —**	**$ 220,718,742**	**$ 224,200,087**

	December 31, 2021			
	Level 1	Level 2	Level 3	Total
IMEG Corp. common stock	$ —	$ —	$ 113,544,051	$ 113,544,051
Mutual funds	4,266,312	—	—	4,266,312
Exchange traded funds	779,294	—	—	779,294
	$ 5,045,606	$ —	$ 113,544,051	$ 118,589,657

The table below sets forth changes in fair value of Level 3 assets for the year ended December 31, 2022:

	Shares	Fair Value
Shares purchased	82,443	$ 19,100,626
Shares distributed	(19,797)	$ (4,586,683)

5. Notes Payable, Pledged Assets And Subsequent Events

Notes payable consist of:

	2022		2021	
	Ending Loan Balance	**Shares Released And Allocated**	Ending Loan Balance	Shares Released And Allocated
Note payable – the Company, due in annual installments of $583,902, plus interest at 3%. Unpaid principal and interest are due December 2025. (A) (B)	**$ 1,751,707**	**4,626**	$ 1,600,000	4,824
Notes payable – former and current shareholders purchased in 2017, due in annual installments of $2,328,103, plus interest at 4.50%. Paid in full in 2022. (A)	**—**	**18,692**	2,328,103	24,463
Notes payable – former and current shareholders purchased in 2019, due in quarterly installments of $308,705, plus interest at 4.00%. Unpaid principal and interest are due at various dates between September 2023 and September 2024. (A)	**1,616,258**	**13,162**	3,177,157	16,461
Note payable – former and current shareholder purchased in 2020, due in annual installments of $502,842, plus interest at 3.00%. Unpaid principal and interest are due December 2024. (A)	**1,005,685**	**3,242**	1,508,527	4,306
Notes payable – former and current shareholders purchased in 2021, due in annual installments of $173,016, plus interest at 3.00%. Unpaid principal and interest are due December 2025. (A) (B)	**519,047**	**5,553**	2,163,281	5,368
Notes payable – former and current shareholders purchased in 2022, due in annual installments of $3,176,110, plus interest at 4.25%. Unpaid principal and interest are due at various dates between December 2025 and December 2026. (A)	**12,104,390**	**13,621**	—	—
	$ 16,997,087	**58,896**	$ 10,777,068	55,422

(A) Common stock acquired by the proceeds of the loan, less shares allocated to participants, is pledged as collateral against the loans. Shares are released from collateral and allocated to participants as payments of principal and interest are made. The number of shares released in any year is the number of shares held as collateral, times the ratio of the current year payments, divided by the total of the current year payments plus all future years' payments.

(B) During the year ended December 31, 2022, future receipts to be received on a 2021 shareholder note with a balance of $1,471,218 was partially assumed by IMEG Corp. in the amount of $735,609. The remaining balance of $735,609 was refinanced and repaid to the shareholder during 2022. Unallocated shares totaling 4,295 were transferred as collateral on the 2021 shareholder note to collateral on the IMEG Corp. note.

Future maturities of the notes payable are as follows:

Year	Amount
2023	$ 5,579,625
2024	4,908,375
2025	3,933,028
2026	2,576,059
Total	$ 16,997,087

Subsequent to year-end, the Plan purchased 10,888 shares of company common stock from a shareholder of the Company for a total purchase price of $3,151,828; $945,558 was paid in cash and the remaining $2,206,300 was financed through a note payable. The note is due in annual installments of $1,103,150, plus interest at 5.00%. Unpaid principal and interest are due in December 2024. The common stock acquired by the loan proceeds less shares allocated to participants is pledged as collateral against the loan.

Subsequent to year-end, the Plan purchased 7,005 shares of company common stock from a shareholder of the Company for a total purchase price of $2,797,237; $669,309 was paid in cash and the remaining $2,097,928 was financed through a note payable. The note is due in annual installments of $699,309, plus interest at 5.00%. Unpaid principal and interest are due in December 2025. The common stock acquired by the loan proceeds less shares allocated to participants is pledged as collateral against the loan.

6. Related-Party And Party-In-Interest Transactions

The Plan invests in company common stock and has indebtedness guaranteed by the Company. The Plan has loans payable to the participants of the Plan for the purchase of common stock of the Company. These are related-party and party-in-interest transactions.

The Plan has a number of service providers to whom administrative expenses are paid. Such providers are parties-in-interest.

7. Plan Termination

The Company reserves the right to terminate the Plan at any time, subject to plan provisions. Upon termination of the Plan, the Company directs the trustee to pay all liabilities and expenses of the Plan and to sell shares of financed common stock held as collateral to the extent it determines such sale to be necessary in order to repay the loans. Subsequently, each participant's interest in the trust fund will be distributed to such participant or their beneficiary at the time prescribed by the Plan's terms and the IRC.

8. Tax Status

The Plan has received a favorable determination letter from the Internal Revenue Service (IRS) dated May 23, 2019, stating that the Plan is qualified under the IRC and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, the Employer and plan administrator believe that the Plan is qualified and its related trust is exempt from tax.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Department of Labor or IRS. Management evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Risks And Uncertainties

The Plan invests in exchange traded funds, mutual funds and common stock of the Company which are exposed to various risks such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities. The investment in company common stock is also exposed to risks related to valuation assumptions based on earnings, cash flows and other such techniques. Due to the level of risk associated with certain investment securities and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the statements of net assets available for benefits.

Supplemental Schedules

IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

EIN: 47-5145628

Plan Number: 002

December 31, 2022

(a) Identity Of Party Involved	(b) Description Of Assets	(c) Purchase Price	(g) Cost Of Asset	(h) Current Value Of Asset On Transaction Date
Category (iii) - Purchases Of Assets In Excess Of 5% Of Plan Assets				
* IMEG Corp.	Common Stock, 82,444 shares	$231.68 per share	$ 19,100,626	$ 19,100,626

Note: Columns (d), (e), (f) and (j) are not applicable and have been omitted from this schedule.

* Represents a party-in-interest

IMEG CORP. EMPLOYEE STOCK OWNERSHIP PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS HELD

EIN: 47-5145628

Plan Number: 002

December 31, 2022

(a)	(b) Identity Of Issue, Borrower Lessor Or Similar Party	(c) Description Of Investment, Including Maturity Date, Rate of Interest, Collateral, Par Or Maturity Value	(d) Cost	(e) Current Value
	Interest Bearing Cash			
	TD Ameritrade	Interest bearing cash	$ 1,145,365	$ 1,145,365
	Non-Interest Bearing Cash			
	Quad City Bank & Trust	Non-interest bearing cash	496,874	496,874
	IMEG Corp. Common Stock			
*	IMEG Corp.	Common stock, 552,737 shares	75,541,666	220,718,742
	Exchange Traded Funds			
	First Trust Advisors L.P.	Enhanced Short Maturity Exchange Traded Fund	255,104	254,463
	State Street Global Investors	SPDR Portfolio Short-Term Treasury Fund	254,994	254,203
	Vanguard	S&P 500 Exchange Traded Funds Shares	672,511	637,623
	Vanguard	Short-Term Bond Index Fund	323,000	321,144
	Vanguard	Short-Term Inflation-Protected Securities Index Exchange Traded Fund	254,746	248,264
	Vanguard	Ultra-Short Bond Exchange Traded Fund	340,142	339,276
			2,100,497	2,054,973
	Mutual Funds			
	Dimensional Fund Advisors	International Core Equity Institutional Fund	693,667	627,817
	Lord Abett	Short Duration Income Fund I	257,281	256,452
	Vanguard	Small-Cap Index Admiral Fund	225,511	238,461
	Victory	Sycamore Established Value Fund I	300,695	303,642
			1,477,154	1,426,372
			$ 80,761,556	$ 225,842,326

* Represents a party-in-interest