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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input checked="" type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div><input type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input type="checkbox"/> special extension (enter description) _____</div></div>                                                                                                                                                                                                                                                                                                                                                                                                 |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                                 |
| 1a      | Name of plan<br>EMPLOY SOURCE INC. 401(K) PLAN                                                                                                                                                                                                                                                                                         |
| 1b      | Three-digit plan number (PN) ▶ 333                                                                                                                                                                                                                                                                                                     |
| 1c      | Effective date of plan<br>01/01/2010                                                                                                                                                                                                                                                                                                   |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>EMPLOY SOURCE, INC<br><br>1770 PARK STREET<br>SUITE 208<br>NAPERVILLE, IL 60563 |
| 2b      | Employer Identification Number (EIN)<br>27-0477134                                                                                                                                                                                                                                                                                     |
| 2c      | Plan Sponsor's telephone number<br>630-554-7305                                                                                                                                                                                                                                                                                        |
| 2d      | Business code (see instructions)<br>561300                                                                                                                                                                                                                                                                                             |

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. | 07/10/2024 | JOEL RANDAZZO                                                |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                      |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>5</b> 492                                                                                                                                                                                                                                          |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 436<br><b>6a(2)</b> 750<br><b>6b</b> 0<br><b>6c</b> 52<br><b>6d</b> 802<br><b>6e</b> 0<br><b>6f</b> 802<br><b>6g(1)</b> 209<br><b>6g(2)</b> 279<br><b>6h</b> 3 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>                                                                                                                                                                                                                                              |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2T 2V 3D

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div> <div>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                      |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                      |
| A Name of plan<br>EMPLOY SOURCE INC. 401(K) PLAN                                           | B Three-digit plan number (PN) ► 333                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>EMPLOY SOURCE, INC               | D Employer Identification Number (EIN)<br>27-0477134 |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | Information Concerning Insurance Contract Coverage, Fees, and Commissions | Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1 Coverage Information:

|                                                                                |               |                                       |                                                                             |                         |            |
|--------------------------------------------------------------------------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
| (a) Name of insurance carrier<br>TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY |               |                                       |                                                                             |                         |            |
| (b) EIN                                                                        | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|                                                                                |               |                                       |                                                                             | (f) From                | (g) To     |
| 36-6071399                                                                     | 70688         | 932298                                | 279                                                                         | 01/01/2023              | 12/31/2023 |

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|                                               |                               |
|-----------------------------------------------|-------------------------------|
| (a) Total amount of commissions paid<br>29479 | (b) Total amount of fees paid |
|-----------------------------------------------|-------------------------------|

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

|                                                                                                  |                                                                |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid |                                                                |
| TBS AGENCY INC                                                                                   | DANIEL E JAGE<br>1776 PLEASANT PLAIN RD<br>FAIRFIELD, IA 52556 |

|                                                        |                                 |             |                            |
|--------------------------------------------------------|---------------------------------|-------------|----------------------------|
| (b) Amount of sales and base commissions paid<br>20852 | Fees and other commissions paid |             | (e) Organization code<br>3 |
|                                                        | (c) Amount                      | (d) Purpose |                            |

|                                                                                                  |                                                          |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid |                                                          |
| TRIAD INSURANCE INC                                                                              | JOHN P FISHER<br>3585 ATLANTA AVE<br>HAPEVILLE, GA 30354 |

|                                                       |                                 |             |                            |
|-------------------------------------------------------|---------------------------------|-------------|----------------------------|
| (b) Amount of sales and base commissions paid<br>4105 | Fees and other commissions paid |             | (e) Organization code<br>3 |
|                                                       | (c) Amount                      | (d) Purpose |                            |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

LPL FINANCIAL CORPORATION

RUSSELL L WARYE  
4707 EXECUTIVE DR  
SAN DIEGO, CA 92121

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 2228                                          |                                 |             | 3                     |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

MORGAN STANLEY INSURANCE SERVICES

BRIAN A HAMMERSLEY  
1 NEW YORK PLAZA 12TH FLOOR  
NEW YORK, NY 10004

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 1177                                          |                                 |             | 3                     |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

LPL FINANCIAL CORPORATION

SHARIF A SHARIF  
4707 EXECUTIVE DRIVE  
SAN DIEGO, CA 92121

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 838                                           |                                 |             | 3                     |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

LPL FINANCIAL CORPORATION

AZMI P SHARIF  
4707 EXECUTIVE DRIVE  
SAN DIEGO, CA 92121

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 279                                           |                                 |             | 3                     |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|                                                                                                        |          |         |
|--------------------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 370402  |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 9809287 |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier .....**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....**6d**

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶ STABLE VALUE**b** Balance at the end of the previous year .....**7b**

329400

**c** Additions: (1) Contributions deposited during the year .....**7c(1)**

23249

(2) Dividends and credits .....

**7c(2)**

(3) Interest credited during the year .....

**7c(3)**

4148

(4) Transferred from separate account.....

**7c(4)**

28618

(5) Other (specify below) .....

**7c(5)**

7205

▶ LOAN PAYMENTS, AND EBA ADDITIONS

(6) Total additions .....

**7c(6)**

63220

**d** Total of balance and additions (add lines **7b** and **7c(6)**) .....**7d**

392620

**e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year .....

**7e(1)**

529

(2) Administration charge made by carrier .....

**7e(2)**

2300

(3) Transferred to separate account.....

**7e(3)**

12808

(4) Other (specify below) .....

**7e(4)**

6581

▶ LOANS ISSUED, ALLOCATED FORFEITURES, AND OTHER EXPENSES FROM UNALLOCATED ASSETS

(5) Total deductions .....

**7e(5)**

22218

**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) .....**7f**

370402

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
 **b** ☐ Dental     
 **c** ☐ Vision     
 **d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
 **f** ☐ Long-term disability     
 **g** ☐ Supplemental unemployment     
 **h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
 **j** ☐ HMO contract     
 **k** ☐ PPO contract     
 **l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                      | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves .....                                                                                                   | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged .....                                                                                                                          |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees .....                                                                                                    | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses .....                                                                                                                          | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention .....                                                                                                                         |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                          |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                           | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount ..... | <b>10b</b> |  |

Specify nature of costs.

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

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

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                      |     |
| A Name of plan<br>EMPLOY SOURCE INC. 401(K) PLAN                                           | B Three-digit plan number (PN) ▶                     | 333 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>EMPLOY SOURCE, INC               | D Employer Identification Number (EIN)<br>27-0477134 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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 |
| TRANSAMERICA FINANCIAL LIFE INS CO                                                                         |
| 36-6071399                                                                                                 |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (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 |
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| (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

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**(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

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**(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

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**(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)

TRANSAMERICA FINANCIAL LIFE INS CO

36-6071399

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 37 52<br>62 64 67   | RECORDKEEPER                                                                                      | 53199                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>SCHEDULE D</b><br/><b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security Administration</p> | <p style="text-align: center;"><b>DFE/Participating Plan Information</b></p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p> | <p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2023</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

|                                                                                                           |                                                                            |  |
|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|--|
| <p><b>A</b> Name of plan<br/><u>EMPLOY SOURCE INC. 401(K) PLAN</u></p>                                    | <p><b>B</b> Three-digit plan number (PN) ▶ <u>333</u></p>                  |  |
| <p><b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br/><u>EMPLOY SOURCE, INC</u></p> | <p><b>D</b> Employer Identification Number (EIN)<br/><u>27-0477134</u></p> |  |

|                                                                      |                                                                                                   |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| 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) |                                                                                                   |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ALGER HEALTH SCIENCES RET ACCT

**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6071399-411</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>93008</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ALLSPRING PRECIOUS METALS RET

**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO

|                                       |                               |                                                                                                                   |
|---------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6071399-272</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>147180</u> |
|---------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS EUROPACIFIC GR RET

**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6071399-076</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>57807</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS FDMNTL INVS RET ACCT

**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6071399-232</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11842</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY VAL RET ACCT

**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6071399-511</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>27106</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS WA MTL INVS RET ACCT

**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6071399-231</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>26717</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS GR FD OF AMER RT ACCT

**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6071399-246</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>45591</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS NEW PERSP RET ACCT       |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-255                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27182  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS SMALLCAP WRLD RET        |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-077                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8320   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK CAPITAL APPR RET ACCT       |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-248                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14521  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQ DIVIDEND RET ACCT        |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-236                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 244724 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLBL ALLOC RET ACCT         |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-277                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 70622  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK HEALTH SCIENCES OPS RET     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-365                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 143720 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK STG INC OPP PF ACCT         |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-626                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14766  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE IVY SCIENCE & TECH RET       |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-267                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 124228 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIRST EAGLE OVERSEAS RET ACCT         |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-328                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44459  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO AMERICAN VAL RET ACCT         |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-575                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 560    |

|                                                                                      |                        |                                                                                                          |
|--------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO CHARTER RET ACCT              |                        |                                                                                                          |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                          |
| <b>c</b> EIN-PN 36-6071399-376                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3640 |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO DEVELOPING MKTS RET ACCT      |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-471                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36747 |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO MID CAP CORE EQ RET ACCT      |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-241                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28133 |

|                                                                                      |                        |                                                                                                          |
|--------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JANUS HENDERSON BALANCED RET ACCT     |                        |                                                                                                          |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                          |
| <b>c</b> EIN-PN 36-6071399-227                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9617 |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN LG CAP GR RET ACCT           |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-580                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 96899 |

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INV GRD BD RET ACCT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-094                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 214702 |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT FUNDAMENTAL EQ RET ACCT   |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-383                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40071 |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MFS UTILITIES RET ACCT                |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-519                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 63558 |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MORGAN STANLEY GR OPP RET ACCT        |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-306                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 70151 |

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MORGAN STANLEY GR RET ACCT            |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-305                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 241552 |

|                                                                                      |                        |                                                                                                           |  |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PGIM JENNISON GLBL EQ INC RET ACCT    |                        |                                                                                                           |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |  |
| <b>c</b> EIN-PN 36-6071399-596                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26590 |  |

  

|                                                                                      |                        |                                                                                                            |  |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO LOW DURATION RET ACCT           |                        |                                                                                                            |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |  |
| <b>c</b> EIN-PN 36-6071399-472                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 278175 |  |

  

|                                                                                      |                        |                                                                                                           |  |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN RET ACCT            |                        |                                                                                                           |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |  |
| <b>c</b> EIN-PN 36-6071399-473                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26081 |  |

  

|                                                                                      |                        |                                                                                                           |  |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSS LG CP GR IDX RET    |                        |                                                                                                           |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |  |
| <b>c</b> EIN-PN 36-6071399-173                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99818 |  |

  

|                                                                                      |                        |                                                                                                            |  |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSS LG CP VAL IDX RT    |                        |                                                                                                            |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |  |
| <b>c</b> EIN-PN 36-6071399-171                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 193375 |  |

  

|                                                                                      |                        |                                                                                                           |  |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSS SM CAP GR IDX RT    |                        |                                                                                                           |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |  |
| <b>c</b> EIN-PN 36-6071399-172                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 65417 |  |

  

|                                                                                      |                        |                                                                                                           |  |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST RUSS SM CP VAL IDX RT ACCT   |                        |                                                                                                           |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |  |
| <b>c</b> EIN-PN 36-6071399-355                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95088 |  |

  

|                                                                                      |                        |                                                                                                           |  |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL SM CP IDX RT     |                        |                                                                                                           |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |  |
| <b>c</b> EIN-PN 36-6071399-437                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 62491 |  |

  

|                                                                                      |                        |                                                                                                            |  |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET S&P MD CP IDX RET ACCT   |                        |                                                                                                            |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |  |
| <b>c</b> EIN-PN 36-6071399-438                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 127422 |  |

  

|                                                                                      |                        |                                                                                                           |  |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET U.S. BD IDX RET ACCT     |                        |                                                                                                           |  |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |  |
| <b>c</b> EIN-PN 36-6071399-416                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 98389 |  |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD REIT INDEX RET ACCT       |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-130                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60058 |

|                                                                                      |                        |                                                                                                          |
|--------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON GLBL BD RET ACCT            |                        |                                                                                                          |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                          |
| <b>c</b> EIN-PN 36-6071399-350                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3306 |

|                                                                                      |                        |                                                                                                          |
|--------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA INTL GR RET ACCT         |                        |                                                                                                          |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                          |
| <b>c</b> EIN-PN 36-6071399-602                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6510 |

|                                                                                      |                        |                                                                                                           |
|--------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA INTL STOCK RET ACCT      |                        |                                                                                                           |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                           |
| <b>c</b> EIN-PN 36-6071399-539                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34082 |

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2025 BLACKRCK ACT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-018                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 693239 |

|                                                                                      |                        |                                                                                                             |
|--------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2030 BLACKRCK ACT     |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                             |
| <b>c</b> EIN-PN 36-6071399-163                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1041091 |

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2035 BLACKRCK ACT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-019                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 531878 |

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2040 BLACKRCK ACT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-164                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 463487 |

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2045 BLACKRCK ACT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-295                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 617487 |

|                                                                                      |                        |                                                                                                             |
|--------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2050 BLACKRCK ACT     |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                             |
| <b>c</b> EIN-PN 36-6071399-165                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1083054 |

|                                                                                      |                        |                                                                                                            |
|--------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2055 BLACKRCK ACT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-505                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 526875 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG 2060 BLACKRCK ACT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-607                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 308696 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LG RET BLACKROCK         |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-417                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 340062 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS MD VL RT ACCT   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-495                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 104090 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANS PARTNERS HI YIELD BD RET ACCT   |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-102                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 70082  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMALL CAP GR RET ACCT    |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-254                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 122784 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SM/MD CP VAL RT ACCT     |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-124                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18041  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD INTL VAL RET ACCT         |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-128                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76218  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD SMALL-CAP IDX RET ACCT    |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-132                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 131774 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD TTL STOCK MKT IDX RT      |                        |                                                                                                            |
| <b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO |                        |                                                                                                            |
| <b>c</b> EIN-PN 36-6071399-166                                                       | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 596204 |

**Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)**

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

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2023</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                    |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| For calendar plan year 2023 or fiscal plan year beginning <b>01/01/2023</b> and ending <b>12/31/2023</b> |                                                                    |
| <b>A</b> Name of plan<br><b>EMPLOY SOURCE INC. 401(K) PLAN</b>                                           | <b>B</b> Three-digit plan number (PN) <b>►</b> <b>333</b>          |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>EMPLOY SOURCE, INC</b>               | <b>D</b> Employer Identification Number (EIN)<br><b>27-0477134</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|----------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                      | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                            | <b>1b(1)</b>    | 25994                 | 35296           |
| <b>(2)</b> Participant contributions .....                                                         | <b>1b(2)</b>    | 59505                 | 73332           |
| <b>(3)</b> Other .....                                                                             | <b>1b(3)</b>    | 217                   | 240             |
| <b>c</b> General investments:                                                                      |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                               | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                 | <b>1c(8)</b>    | 105037                | 95118           |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   | 6840877               | 9809287         |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   | 329400                | 370402          |
| <b>(15)</b> Other .....                                                                            | <b>1c(15)</b>   |                       |                 |

|                                                                           |              |                       |                 |
|---------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                                   |              | (a) Beginning of Year | (b) End of Year |
| (1) Employer securities .....                                             | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                          | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>    | 7361030               | 10383675        |
| <b>Liabilities</b>                                                        |              |                       |                 |
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b>    |                       |                 |
| <b>h</b> Operating payables .....                                         | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities .....                                          | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>    |                       |                 |
| <b>Net Assets</b>                                                         |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>    | 7361030               | 10383675        |

**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.

|                                                                                                            |                 |            |           |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>Income</b>                                                                                              |                 | (a) Amount | (b) Total |
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: (A) Employers .....                                               | <b>2a(1)(A)</b> | 518572     |           |
| (B) Participants .....                                                                                     | <b>2a(1)(B)</b> | 1399966    |           |
| (C) Others (including rollovers) .....                                                                     | <b>2a(1)(C)</b> | 223741     |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2142279   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) .....              | <b>2b(1)(A)</b> |            |           |
| (B) U.S. Government securities .....                                                                       | <b>2b(1)(B)</b> |            |           |
| (C) Corporate debt instruments .....                                                                       | <b>2b(1)(C)</b> |            |           |
| (D) Loans (other than to participants) .....                                                               | <b>2b(1)(D)</b> |            |           |
| (E) Participant loans .....                                                                                | <b>2b(1)(E)</b> | 6494       |           |
| (F) Other .....                                                                                            | <b>2b(1)(F)</b> | 4148       |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 10642     |
| (2) Dividends: (A) Preferred stock .....                                                                   | <b>2b(2)(A)</b> |            |           |
| (B) Common stock .....                                                                                     | <b>2b(2)(B)</b> |            |           |
| (C) Registered investment company shares (e.g. mutual funds) .....                                         | <b>2b(2)(C)</b> |            |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            |           |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds .....                                        | <b>2b(4)(A)</b> |            |           |
| (B) Aggregate carrying amount (see instructions) .....                                                     | <b>2b(4)(B)</b> |            |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                         | <b>2b(4)(C)</b> |            |           |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate .....                                | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                            | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....                | <b>2b(5)(C)</b> |            |           |

|                                                                                                 |        | (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)  |            | 1200469   |
| (8) Net investment gain (loss) from master trust investment accounts.....                       | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                             | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            |           |
| c Other income .....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 3353390   |

**Expenses**

|                                                                                      |        |        |        |
|--------------------------------------------------------------------------------------|--------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |        |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1)  | 253651 |        |
| (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)  |        | 253651 |
| f Corrective distributions (see instructions) .....                                  | 2f     |        | 23895  |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g     |        |        |
| h Interest expense .....                                                             | 2h     |        |        |
| i Administrative expenses:                                                           |        |        |        |
| (1) Salaries and allowances .....                                                    | 2i(1)  |        |        |
| (2) Contract administrator fees.....                                                 | 2i(2)  |        |        |
| (3) Recordkeeping fees.....                                                          | 2i(3)  | 53199  |        |
| (4) IQPA audit fees.....                                                             | 2i(4)  |        |        |
| (5) Investment advisory and investment management fees .....                         | 2i(5)  |        |        |
| (6) Bank or trust company trustee/custodial fees .....                               | 2i(6)  |        |        |
| (7) Actuarial fees .....                                                             | 2i(7)  |        |        |
| (8) Legal fees .....                                                                 | 2i(8)  |        |        |
| (9) Valuation/appraisal fees .....                                                   | 2i(9)  |        |        |
| (10) Other trustee fees and expenses .....                                           | 2i(10) |        |        |
| (11) Other expenses .....                                                            | 2i(11) |        |        |
| (12) Total administrative expenses. Add lines 2i(1) through (11) .....               | 2i(12) |        | 53199  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j     |        | 330745 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 3022645 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan .....                                   | 2l(1) |  |         |
| (2) From this plan .....                                 | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **FORVIS, LLP**

(2) EIN: **44-0160260**

**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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------|
| <b>a</b> 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.)                 |                                     | <input checked="" type="checkbox"/> |        |
| <b>b</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.) |                                     | <input checked="" type="checkbox"/> |        |
| <b>c</b> 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.)                                                                                                                             |                                     | <input checked="" type="checkbox"/> |        |
| <b>d</b> 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.)                                                                                                                  |                                     | <input checked="" type="checkbox"/> |        |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                                                                                                         | <input checked="" type="checkbox"/> |                                     | 300000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                                                                                                          |                                     | <input checked="" type="checkbox"/> |        |
| <b>g</b> 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?                                                                                                                                       |                                     | <input checked="" type="checkbox"/> |        |
| <b>h</b> 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?                                                                                                                             |                                     | <input checked="" type="checkbox"/> |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                                                                                                   | <input checked="" type="checkbox"/> |                                     |        |
| <b>j</b> 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.)                                                                                     |                                     | <input checked="" type="checkbox"/> |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                                                                                                              |                                     | <input checked="" type="checkbox"/> |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                                                                                                               |                                     | <input checked="" type="checkbox"/> |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                                                                                                     |                                     | <input checked="" type="checkbox"/> |        |
| <b>n</b> 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.                                                                                                                        |                                     | <input checked="" type="checkbox"/> |        |

**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.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 \_\_\_\_\_.

|                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

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

|                                                                                          |                                                                  |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <div>A Name of plan<br/>EMPLOY SOURCE INC. 401(K) PLAN</div>                             | <div>B Three-digit plan number (PN) ▶ 333</div>                  |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500<br/>EMPLOY SOURCE, INC</div> | <div>D Employer Identification Number (EIN)<br/>27-0477134</div> |

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

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

|                                                                                                                                                                                                                                                                                                                                               |                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <div>1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....</div>                                                                                                                                                                                                     | <div>1 0</div> |
| <div>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):<br/><br/>EIN(s): 13-3689044</div> <div>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</div> |                |
| <div>3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....</div>                                                                                                                                                                                                          | <div>3</div>   |

|         |                                                                                                                                                                        |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.) |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <div>4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....</div> <div>If the plan is a defined benefit plan, go to line 8.</div>                                                                                                                                                                         | <div><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</div> |
| <div>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 _____<br/>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</div> |                                                                                                  |
| <div>6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....</div>                                                                                                                                                                                                               | <div>6a</div>                                                                                    |
| <div>b Enter the amount contributed by the employer to the plan for this plan year .....</div>                                                                                                                                                                                                                                                                   | <div>6b</div>                                                                                    |
| <div>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) .....</div>                                                                                                                                                                                                             | <div>6c</div>                                                                                    |
| <div>If you completed line 6c, skip lines 8 and 9.</div>                                                                                                                                                                                                                                                                                                         |                                                                                                  |
| <div>7 Will the minimum funding amount reported on line 6c be met by the funding deadline? .....</div>                                                                                                                                                                                                                                                           | <div><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</div> |
| <div>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? .....</div>                                                                                  | <div><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</div> |

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

|                                                                                                                                                                                                                                 |                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <div>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. ....</div> | <div><input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> No</div> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|

|         |                                                                                                                                            |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                  |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <div>10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....</div>                                                      | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |
| <div>11 a Does the ESOP hold any preferred stock? .....</div>                                                                                                                                    | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |
| <div>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.) .....</div> | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |
| <div>12 Does the ESOP hold any stock that is not readily tradable on an established securities market? .....</div>                                                                               | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |

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

Schedule R (Form 5500) 2023  
v. 230707

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

|                                                                                                                                                                                                                                                                                                                                  |            |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> 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:                                                                                                             |            |  |
| <b>a</b> 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) ..... | <b>14a</b> |  |
| <b>b</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) .....                                                                                                 | <b>14b</b> |  |
| <b>c</b> 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) .....                                                                                                                            | <b>14c</b> |  |
|                                                                                                                                                                                                                                                                                                                                  |            |  |
| <b>15</b> 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:                                                                                                                                           |            |  |
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                                                                                            | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                                                                                                       | <b>15b</b> |  |
|                                                                                                                                                                                                                                                                                                                                  |            |  |
| <b>16</b> Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                                                                                   |            |  |
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                                                                                                         | <b>16a</b> |  |
| <b>b</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 .....                                                                                                                                                           | <b>16b</b> |  |
|                                                                                                                                                                                                                                                                                                                                  |            |  |
| <b>17</b> 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..... <input type="checkbox"/>                                                                    |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>18</b> 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..... <input type="checkbox"/> |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| <b>19</b> If the total number of participants is 1,000 or more, complete lines (a) and (b):                                                                                                                                                                                                                                                                                                                    |  |
| <b>a</b> Enter the percentage of plan assets held as:<br>Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%<br>High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%                                                                                                                                             |  |
| <b>b</b> Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:<br><input type="checkbox"/> 0-5 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 10-15 years <input type="checkbox"/> 15 years or more                                                                                                                                                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| <b>20 PBGC missed contribution reporting requirements.</b> If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.                                                                                                                                                                                                                                                |  |
| <b>a</b> Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                 |  |
| <b>b</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:                                                                                                                                                                                                                                                                     |  |
| <input type="checkbox"/> Yes.                                                                                                                                                                                                                                                                                                                                                                                  |  |
| <input type="checkbox"/> 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.                                                                                                                                                                                                |  |
| <input type="checkbox"/> 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.                                                                                                                                                         |  |
| <input type="checkbox"/> No. Other. Provide explanation. _____                                                                                                                                                                                                                                                                                                                                                 |  |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                         |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>21a</b> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No                            |  |
| <b>21b</b> 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). |  |
| <input type="checkbox"/> Design-based safe harbor method                                                                                                                                                                                                                                |  |
| <input type="checkbox"/> "Prior year" ADP test                                                                                                                                                                                                                                          |  |
| <input type="checkbox"/> "Current year" ADP test                                                                                                                                                                                                                                        |  |
| <input type="checkbox"/> N/A                                                                                                                                                                                                                                                            |  |
|                                                                                                                                                                                                                                                                                         |  |
| <b>22</b> If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702462A</u> .                                         |  |

|                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                              |                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <b>SCHEDULE MEP<br/>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration | <b>MULTIPLE-EMPLOYER RETIREMENT<br/>PLAN INFORMATION</b><br><br>This schedule is required to be filed under section 104 of the<br>Employee Retirement Income Security Act of 1974 (ERISA) and<br>Section 6058(a) of the Internal Revenue Code (the Code)<br><br>► <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2023</b><br><br><b>This Form is Open to Public<br/>Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|

|                                                                                                        |                                                  |     |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023             |                                                  |     |
| <b>A</b> Name of plan<br>EMPLOY SOURCE INC. 401(K) PLAN                                                | <b>B</b> Three-digit<br>Plan number (PN) ..... ► | 333 |
|                                                                                                        |                                                  |     |
| <b>C</b> Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF<br>EMPLOY SOURCE, INC | <b>D</b> Administrator's EIN<br>27-0477134       |     |

|               |                                                                                                   |
|---------------|---------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Type of Multiple-Employer Pension Plan.</b> All multiple-employer pension plans must complete. |
|---------------|---------------------------------------------------------------------------------------------------|

**1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).**

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

|                |                                            |
|----------------|--------------------------------------------|
| <b>Part II</b> | <b>Participating Employer Information.</b> |
|----------------|--------------------------------------------|

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

|                                                                       |                             |                                                                           |                                                                                           |
|-----------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>2a</b> Name of Participating Employer<br>41 NORTH CONTRACTORS, LLC | <b>2b</b> EIN<br>32-0279379 | <b>2c</b> Percentage of Total<br>Contributions for the Plan Year<br>19.36 | <b>2d</b> Aggregate Account Balances Attributable<br>to Participating Employer<br>1795827 |
| <b>2a</b> Name of Participating Employer<br>ASSISTING HANDS HOME CARE | <b>2b</b> EIN<br>47-1318154 | <b>2c</b> Percentage of Total Contributions<br>for the Plan Year<br>0.20  | <b>2d</b> Aggregate Account Balances Attributable<br>to Participating Employer<br>3571    |

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

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

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

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

**Part II Participating Employer Information (Continued).**

Use this page for additional participating employer information.

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

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

| 2a Name of Participating Employer | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
|-----------------------------------|------------|--------------------------------------------------------|----------------------------------------------------------------------|
| CELETTE, INC.                     | 59-2156916 | 1.29                                                   | 199904                                                               |
| CTC TELESERVICES, LLC             | 27-1380375 | 0.87                                                   | 363500                                                               |
| CUSHIONEER, INC.                  | 36-2938880 | 0.80                                                   | 455380                                                               |
| DI MONTE GROUP INC.               | 36-4084110 | 13.83                                                  | 736552                                                               |
| EARHOLE STUDIOS, LLC              | 35-2187659 | 4.96                                                   | 735990                                                               |
| EC STAFFING INC.                  | 47-1732785 | 0.42                                                   | 8535                                                                 |
| EMPLOY SOURCE, INC.               | 27-0477135 | 1.18                                                   | 509102                                                               |
| ERHART ORTHODONTICS P.C.          | 20-8135312 | 0.28                                                   | 117095                                                               |
| FOX RIVER GAMES, INC.             | 36-3696266 | 0.00                                                   | 382                                                                  |

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**Part II Participating Employer Information (Continued).**

Use this page for additional participating employer information.

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

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

| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
|----------------------------------------|------------|--------------------------------------------------------|----------------------------------------------------------------------|
| HAPPY FOODS, INC.                      | 20-3001306 | 0.07                                                   | 9884                                                                 |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| HOME PRO TELECOMMUNICATIONS INC.       | 47-2539193 | 0.08                                                   | 2594                                                                 |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| ILINK RESOURCES                        | 45-4348263 | 5.04                                                   | 229248                                                               |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| IRIS CUSTOM SOLUTIONS, LLC             | 46-2641244 | 10.97                                                  | 757102                                                               |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| JM AUTOWORKS                           | 36-4242167 | 0.90                                                   | 41384                                                                |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| L&D CONSTRUCTION LDCC LLC              | 83-3499553 | 0.00                                                   | 3829                                                                 |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| MILESTONE CABINETS AND INTERIORS, INC. | 88-2703822 | 0.02                                                   | 1155                                                                 |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| ORLAND PARK CYCLERY                    | 36-4215891 | 0.36                                                   | 8604                                                                 |
| 2a Name of Participating Employer      | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| ORTHOPAEDIC SPINE INSTITUTE            | 83-2499179 | 3.64                                                   | 128549                                                               |

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**Part II Participating Employer Information (Continued).**

Use this page for additional participating employer information.

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

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

| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
|------------------------------------------------------------|------------|--------------------------------------------------------|----------------------------------------------------------------------|
| PREMIER MAILING SERVICES INC.                              | 26-1078575 | 1.63                                                   | 195222                                                               |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| SERVICE PLUS MECHANICAL DBA SERVICE PLUS HEATING & COOLING | 45-3073180 | 0.33                                                   | 4474                                                                 |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| SMART GOLF AND FITNESS INSTRUCTION, INC.                   | 45-3823389 | 3.45                                                   | 138159                                                               |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| SPANESI AMERICAS                                           | 90-0890859 | 1.99                                                   | 87984                                                                |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| SPORTFUEL INC.                                             | 36-3878848 | 1.18                                                   | 34824                                                                |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| SUBURBAN TIRE                                              | 36-2881100 | 6.63                                                   | 126015                                                               |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| SUPERMAX HEALTHCARE INC.                                   | 27-2105941 | 8.55                                                   | 1225095                                                              |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| TIME LOGISTICS GROUP, INC.                                 | 27-3380848 | 0.28                                                   | 22461                                                                |
| 2a Name of Participating Employer                          | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
| TRINITY ELECTRICAL SERVICES, INC.                          | 45-2595040 | 0.55                                                   | 117852                                                               |

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**Part II Participating Employer Information (Continued).**

Use this page for additional participating employer information.

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

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

| 2a Name of Participating Employer | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
|-----------------------------------|------------|--------------------------------------------------------|----------------------------------------------------------------------|
| TYPECASE MARKETING RESOURCE, INC. | 45-3649609 | 2.32                                                   | 629054                                                               |
| WEAVER PARTNERS INC.              | 27-0477134 | 8.47                                                   | 1132282                                                              |
| WHITE RIVER TRANSPORTATION, INC.  | 27-4417268 | 0.36                                                   | 353490                                                               |
| 2a Name of Participating Employer | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
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Part III

Pooled Employer Plan Information

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

- 3a

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

☐ Yes ☐ No
- 3b

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

ACK ID .....



**Employ Source Inc. 401(k)  
Savings Plan  
EIN 27-0477134 PN 333**

**Independent Auditor's Report, Financial Statements  
and Supplemental Schedule**

December 31, 2023 and 2022



**Employ Source Inc. 401(k) Savings Plan**  
**December 31, 2023 and 2022**

**Contents**

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**Financial Statements**

    Statements of Net Assets Available for Benefits..... 5

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**Supplemental Schedule**

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## Independent Auditor's Report

Plan Administrator, Inc.  
Employ Source Inc. 401(k) Savings Plan  
Naperville, Illinois

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

We have performed audits of the financial statements of Employ Source Inc. 401(k) Savings 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, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion***

In our opinion, based on our audits and on the procedures performed as described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report:

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

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of Employ Source Inc. 401(k) Savings Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Employ Source Inc. 401(k) Savings Plan's ability to continue as a going concern within one year after the date that these financial statements are available to be issued.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Employ Source Inc. 401(k) Savings 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 Employ Source Inc. 401(k) Savings Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

#### ***Other Matters – Supplemental Schedule Required by ERISA***

The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

**Forvis Mazars, LLP**

Oakbrook Terrace, Illinois  
June 27, 2024

Federal Employer Identification Number: 44-0160260

**Employ Source Inc. 401(k) Savings Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2023 and 2022**

|                                              | <u>2023</u>                 | <u>2022</u>                |
|----------------------------------------------|-----------------------------|----------------------------|
| <b>Investments</b>                           |                             |                            |
| Fair value                                   | \$ 9,809,287                | \$ 6,840,877               |
| Contract value                               | <u>370,402</u>              | <u>329,400</u>             |
| Total investments                            | <u>10,179,689</u>           | <u>7,170,277</u>           |
| <b>Receivables</b>                           |                             |                            |
| Notes receivable from participants           | 95,118                      | 105,037                    |
| Participant contributions                    | 73,332                      | 59,505                     |
| Employer contributions                       | 35,296                      | 25,994                     |
| Other                                        | <u>240</u>                  | <u>217</u>                 |
| Total receivables                            | <u>203,986</u>              | <u>190,753</u>             |
| Total assets                                 | 10,383,675                  | 7,361,030                  |
| <b>Liabilities</b>                           |                             |                            |
| Excess contributions payable to participants | <u>29,641</u>               | <u>23,895</u>              |
| <b>Net Assets Available for Benefits</b>     | <u><u>\$ 10,354,034</u></u> | <u><u>\$ 7,337,135</u></u> |

**Employ Source Inc. 401(k) Savings Plan**  
**Statement of Changes in Net Assets Available for Benefits**  
**Year Ended December 31, 2023**

**Additions**

|                                                       |              |
|-------------------------------------------------------|--------------|
| Investment income                                     |              |
| Net appreciation in fair value of investments         | \$ 1,204,617 |
| Interest income on notes receivable from participants | 6,494        |
| Contributions                                         |              |
| Employer                                              | 518,572      |
| Participant                                           | 1,370,325    |
| Rollover                                              | 223,741      |
| Total contributions                                   | 2,112,638    |
| Total additions                                       | 3,323,749    |

**Deductions**

|                               |         |
|-------------------------------|---------|
| Benefits paid to participants | 253,651 |
| Administrative expenses       | 53,199  |
| Total deductions              | 306,850 |

**Net Increase** 3,016,899

**Net Assets Available for Benefits, Beginning of Year** 7,337,135

**Net Assets Available for Benefits, End of Year** \$ 10,354,034

# **Employ Source Inc. 401(k) Savings Plan**

## **Notes to Financial Statements**

**December 31, 2023 and 2022**

### **Note 1: Description of the Plan**

The following description of the Employ Source Inc. 401(k) Savings Plan (Plan) provides only general information. The Plan is sponsored by Employ Source, Inc. and is made available to adopting employers. Interested parties should refer to the plan document and Participating Employers' Adoption and Acceptance Agreements (PEAAA) for a more complete description of the Plan's provisions.

#### ***General***

The Plan is a multiple employer defined contribution profit sharing and 401(k) plan covering the employees of Participating Employers (Employer) who have attained the eligibility requirements as set forth by each Employer in their PEEAA. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA), as amended by subsequent legislation.

#### ***Contributions***

The Plan is funded by voluntary pre-tax and post-tax contributions of participants and contributions of an Employer per the PEEAA. Eligible employees can elect to contribute to the Plan pre-tax and/or Roth after-tax deferrals of their compensation, as defined by the PEEAA, through regular payroll deductions, subject to limitations imposed by the Internal Revenue Code.

Participants may also roll over amounts representing distributions from other qualified employee benefit plans. Participants who have attained age 50 before the plan year are eligible to make additional pre-tax contributions, also known as "catch-up" contributions.

#### ***Investment Options***

Participants direct their salary deferral contributions and the Employer's contributions into a variety of investment funds made available and determined by the plan administrator. Participants may change their investment options at any time.

#### ***Participant Accounts***

Each participant's account is credited with the participant's contributions, the Employer's contribution, if any and an allocation of plan earnings. Plan earnings are allocated to participants' accounts in direct proportion to their respective account balances, based on the performance of participants' investment selections. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

# **Employ Source Inc. 401(k) Savings Plan**

## **Notes to Financial Statements**

**December 31, 2023 and 2022**

### ***Notes Receivable From Participants***

Participants are permitted to take loans from the Plan for a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balances. The loans are collateralized by the borrowers' respective vested account balances and bear interest at the prime interest rate plus 1%. Interest rates range from 4.25% to 9.50% at December 31, 2023. Principal and interest are paid through payroll deductions over a period not to exceed five years, unless for the purchase of a primary residence.

### ***Vesting***

Participants are immediately fully vested in participant and rollover contributions plus actual earnings thereon. Vesting in the Employer's contribution is in accordance with the PEAAA.

### ***Forfeited Accounts***

Forfeitures of nonvested account balances are used to pay plan administrative expenses and then to offset future Employer contributions based upon the PEAAA. There were \$4,591 and \$5,036 of forfeitures at December 31, 2023 and 2022, respectively, available for future use. During 2023, \$15 of forfeitures were utilized to pay plan administrative expenses and \$4,825 of forfeitures were used to reduce employer contributions.

### ***Payment of Benefits***

On termination of service, a participant may elect to receive a single, lump-sum payment equal to the value of his or her vested account balance.

In April 2020, Employ Source, Inc. implemented *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) provisions for coronavirus-related distributions (CRD). Through December 30, 2020, qualified participants were permitted to take a CRD of up to \$100,000 from the Plan.

Participants who took a CRD had the option to have the distribution taxed over a three-year period, with the ability to recontribute up to the full amount of the distribution within three years and not be subject to federal income tax as a result.

### ***Administrative Expenses***

Certain administrative expenses of the Plan, such as trustee, recordkeeping, accounting, and legal services are paid by Employ Source, Inc. Administrative expenses incurred by the Plan include investment management service fees and are charged directly to participant accounts.

Administrative expenses may be paid by Employ Source, Inc., or the Plan.

# **Employ Source Inc. 401(k) Savings Plan**

## **Notes to Financial Statements**

**December 31, 2023 and 2022**

### **Note 2: Summary of Significant Accounting Policies**

#### ***Basis of Accounting***

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

#### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets, changes in net assets and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

#### ***Investment Valuation and Income Recognition***

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). The pooled separate accounts held are valued at net asset value (NAV) of units held as a practical expedient to estimate fair value. The NAV of pooled separate accounts of \$9,809,287 and \$6,840,877 at December 31, 2023 and 2022, respectively, is based on the fair value of the underlying investments held by each fund less its liability. There are no participant redemption restrictions for these investments, and participant redemptions are allowed daily. A redemption notice period is applicable only at the plan level. There were no unfunded commitments at December 31, 2023 and 2022.

The Plan's investment in a guaranteed interest contract is fully benefit-responsive and is reported at contract value. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

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

#### ***Excess Contributions Payable***

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2023 excess contributions to the applicable participants before March 15,

# **Employ Source Inc. 401(k) Savings Plan**

## **Notes to Financial Statements**

**December 31, 2023 and 2022**

2024. The Plan distributed the 2022 excess contributions to the applicable participants before March 15, 2023.

### ***Notes Receivable From Participants***

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest, with no allowance for credit losses, as repayments of principal and interest are received ratably through weekly payroll deductions. Determination as to when participant loans are considered in default and reclassified as distributions is based on the terms of the plan document.

### ***Benefit Payments***

Benefit payments are recorded when paid.

### **Note 3: Financial Data Certified by the Plan's Trustee**

The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Transamerica Financial Life Insurance Company (Transamerica), a qualified institution, has certified the following information included in the accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments and notes receivable from participants as shown in the statements of net assets available for benefits as of December 31, 2023 and 2022
- Investment income and interest income on notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2023
- Investment information and notes receivable from participants included in the accompanying supplemental schedule of assets (held at year end) as of December 31, 2023

The Plan's independent auditors did not perform auditing procedures with respect to this certified information, except for comparing such certified information to the related information included in the financial statements and ERISA-required supplemental schedule.

### **Note 4: Risks and Uncertainties**

The Plan invests in various investment options. These investment options are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment options and the level of uncertainty related to changes in the value of the investment

# **Employ Source Inc. 401(k) Savings Plan**

## **Notes to Financial Statements**

**December 31, 2023 and 2022**

options, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

### **Note 5: Party-in-Interest Transactions**

Certain plan investments are managed by Transamerica Financial Life Insurance Company, the trustee, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for these investment management services are included in the net appreciation in the fair value of the investments. During 2023, the Plan also made direct payments for administrative expenses of \$53,199. The Employer provides certain administrative services at no cost to the Plan.

The terms of the Plan permit loans to participants under certain conditions. These loans, which are party-in-interest transactions, are permitted under ERISA.

### **Note 6: Income Tax Status**

The Plan operates under a non-standardized pre-approved profit-sharing plan sponsored by Transamerica Retirement Solutions, LLC. The plan has been filed with the appropriate agency and the sponsor has obtained an opinion letter dated June 30, 2020, from the IRS stating that the volume submitter plan constitutes a qualified plan under Section 401 of the Internal Revenue Service stating that the volume submitter plan constitutes a qualified plan under Section 401 of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt as of the financial statement date.

### **Note 7: Plan Termination**

Although it has not expressed any intention to do so, each adopting employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of plan termination, participants become fully vested in their entire account balance.

### **Note 8: Investment Contract With Insurance Company**

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets

# Employ Source Inc. 401(k) Savings Plan

## Notes to Financial Statements

December 31, 2023 and 2022

available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The investment in the general account, the Transamerica Stable Value Option Fund, is considered fully benefit-responsive with a contract value equal to its fair value. Transamerica maintains the contributions in a general account. It invests primarily in guaranteed instruments contracts, money market investments and other cash equivalents. The investments are credited with earnings on underlying investments and charged for plan withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The value of the investment is not guaranteed and is subject to the claims paying ability of Transamerica. There are no reserves against the contract for credit risk of the contract issuer or otherwise.

Interest is credited, based upon the daily balance, at a rate that is the daily equivalent of the effective annual rate of interest applicable for the six-month period. The guaranteed rate of interest shall not change during the six-month period for which it is effective. There is no stated minimum or maximum interest rate for the Stable Value Option Fund.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

### Note 9: Reconciliation of Financial Statements to Form 5500

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

|                                                                | <u>2023</u>          | <u>2022</u>         |
|----------------------------------------------------------------|----------------------|---------------------|
| Net assets available for benefits per the financial statements | \$ 10,354,034        | \$ 7,337,135        |
| Current year excess contributions payable                      | <u>29,641</u>        | <u>23,895</u>       |
| Net assets available for benefits per the Form 5500            | <u>\$ 10,383,675</u> | <u>\$ 7,361,030</u> |

# Employ Source Inc. 401(k) Savings Plan

## Notes to Financial Statements

December 31, 2023 and 2022

The following is a reconciliation of participant contributions per the financial statements to the Form 5500 for the year ended December 31, 2023:

|                                                        |                            |
|--------------------------------------------------------|----------------------------|
| Participant contributions per the financial statements | \$ 1,370,325               |
| Current year excess contributions payable              | <u>29,641</u>              |
| Participant contributions per the Form 5500            | <u><u>\$ 1,399,966</u></u> |

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2023:

|                                                                                   |                            |
|-----------------------------------------------------------------------------------|----------------------------|
| Net increase in net assets available for benefits<br>per the financial statements | \$ 3,016,899               |
| Current year excess contributions payable                                         | 29,641                     |
| Prior year excess contributions payable                                           | <u>(23,895)</u>            |
| Net increase in net assets available for benefits<br>per the Form 5500            | <u><u>\$ 3,022,645</u></u> |

### Note 10: Subsequent Events

Subsequent events have been evaluated June 27, 2024, which is the date the financial statements were available to be issued.

## **Supplemental Schedule**

# Employ Source 401(k) Savings Plan

EIN 27-0477134 PN 333

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

December 31, 2023

| (a) | (b)<br>Identity of Issue,<br>Borrower, Lessor<br>or Similar Party | (c)<br>Description of<br>Investment                           | (d)<br>Cost | (e)<br>Current<br>Value |
|-----|-------------------------------------------------------------------|---------------------------------------------------------------|-------------|-------------------------|
|     |                                                                   | Pooled separate accounts                                      |             |                         |
| *   | Transamerica Financial Life Insurance Company                     | Alger Health Sciences Retirement Fund                         | **          | \$ 93,008               |
| *   | Transamerica Financial Life Insurance Company                     | American Funds EuroPacific Growth Fund                        | **          | 57,807                  |
| *   | Transamerica Financial Life Insurance Company                     | American Funds Smallcap World Retirement Fund                 | **          | 8,320                   |
| *   | Transamerica Financial Life Insurance Company                     | American Funds Fundamental Investors Fund                     | **          | 11,842                  |
| *   | Transamerica Financial Life Insurance Company                     | American Funds Growth Fund of America                         | **          | 45,591                  |
| *   | Transamerica Financial Life Insurance Company                     | American Funds New Perspective Retirement Account             | **          | 27,182                  |
| *   | Transamerica Financial Life Insurance Company                     | American Funds Washington Mutual Investors Retirement Account | **          | 26,717                  |
| *   | Transamerica Financial Life Insurance Company                     | American Century Value Fund                                   | **          | 27,106                  |
| *   | Transamerica Financial Life Insurance Company                     | Blackrock Equity Dividend Fund                                | **          | 244,724                 |
| *   | Transamerica Financial Life Insurance Company                     | Blackrock Global Allocation Fund                              | **          | 70,622                  |
| *   | Transamerica Financial Life Insurance Company                     | Blackrock Health Sciences Fund                                | **          | 143,720                 |
| *   | Transamerica Financial Life Insurance Company                     | Blackrock Strategic Opportunity Retirement Fund               | **          | 14,766                  |
| *   | Transamerica Financial Life Insurance Company                     | Blackrock Capital Appreciation Retirement Account             | **          | 14,521                  |
| *   | Transamerica Financial Life Insurance Company                     | Fidelity Small Cap Fund                                       | **          | 122,784                 |
| *   | Transamerica Financial Life Insurance Company                     | First Eagle Overseas Fund                                     | **          | 44,459                  |
| *   | Transamerica Financial Life Insurance Company                     | Invesco Charter Retirement Fund                               | **          | 3,640                   |
| *   | Transamerica Financial Life Insurance Company                     | Invesco Mid Cap Core Equity Fund                              | **          | 28,133                  |
| *   | Transamerica Financial Life Insurance Company                     | Invesco American Value Retirement Fund                        | **          | 560                     |
| *   | Transamerica Financial Life Insurance Company                     | Ivy Science & Technology Fund                                 | **          | 124,228                 |
| *   | Transamerica Financial Life Insurance Company                     | Janus Henderson Balances Retirement Account                   | **          | 9,617                   |
| *   | Transamerica Financial Life Insurance Company                     | JP Morgan Large Cap Growth Fund                               | **          | 96,899                  |
| *   | Transamerica Financial Life Insurance Company                     | Loomis Sayles Investment Grade Bond Fund                      | **          | 214,702                 |
| *   | Transamerica Financial Life Insurance Company                     | Lord Abbett Fundamental Equity Fund                           | **          | 40,071                  |
| *   | Transamerica Financial Life Insurance Company                     | MFS Utilities Retirement Fund                                 | **          | 63,558                  |
| *   | Transamerica Financial Life Insurance Company                     | Morgan Stanley Growth Opportunities Fund                      | **          | 70,151                  |
| *   | Transamerica Financial Life Insurance Company                     | Morgan Stanley Growth Retirement Fund                         | **          | 241,552                 |
| *   | Transamerica Financial Life Insurance Company                     | Oakmark International Fund                                    | **          | 34,082                  |
| *   | Transamerica Financial Life Insurance Company                     | Oppenheimer Developing Markets Fund                           | **          | 36,747                  |
| *   | Transamerica Financial Life Insurance Company                     | PIMCO Low Duration Fund                                       | **          | 278,175                 |
| *   | Transamerica Financial Life Insurance Company                     | PIMCO Real Return Fund                                        | **          | 26,081                  |
| *   | Transamerica Financial Life Insurance Company                     | Prudential Jennsion Equity Income Fund                        | **          | 26,590                  |
| *   | Transamerica Financial Life Insurance Company                     | State Street Russell Large Cap Growth Fund                    | **          | 99,818                  |
| *   | Transamerica Financial Life Insurance Company                     | State Street Russell Large Cap Value Fund                     | **          | 193,375                 |
| *   | Transamerica Financial Life Insurance Company                     | State Street Russell Small Cap Growth Fund                    | **          | 65,417                  |
| *   | Transamerica Financial Life Insurance Company                     | State Street Russell Small Cap Index Fund                     | **          | 62,491                  |
| *   | Transamerica Financial Life Insurance Company                     | State Street Russell Small Cap Value Index Fund               | **          | 95,088                  |
| *   | Transamerica Financial Life Insurance Company                     | State Street S&P Mid Cap Index Fund                           | **          | 127,422                 |
| *   | Transamerica Financial Life Insurance Company                     | State Street U.S. Bond Index Fund                             | **          | 98,389                  |
| *   | Transamerica Financial Life Insurance Company                     | Templeton Global Bond Retirement Fund                         | **          | 3,306                   |
| *   | Transamerica Financial Life Insurance Company                     | Thornburg International Growth Fund                           | **          | 6,510                   |
| *   | Transamerica Financial Life Insurance Company                     | Transamerica Partners High Yield Bond Fund                    | **          | 70,082                  |
| *   | Transamerica Financial Life Insurance Company                     | Transamerica Partners Mid Value Fund                          | **          | 104,090                 |
| *   | Transamerica Financial Life Insurance Company                     | Transamerica Partners Small/Mid Cap Value Fund                | **          | 18,041                  |
| *   | Transamerica Financial Life Insurance Company                     | Vanguard International Value Fund                             | **          | 76,218                  |
| *   | Transamerica Financial Life Insurance Company                     | Vanguard REIT Index Fund                                      | **          | 60,058                  |
| *   | Transamerica Financial Life Insurance Company                     | Vanguard Small Cap Index Fund                                 | **          | 131,774                 |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index Fund                                | **          | 340,062                 |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2025 Fund                           | **          | 693,239                 |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2030 Fund                           | **          | 1,041,091               |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2035 Fund                           | **          | 531,878                 |

**Employ Source 401(k) Savings Plan**  
**EIN 27-0477134 PN 333**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**December 31, 2023**

| (a) | (b)<br>Identity of Issue,<br>Borrower, Lessor<br>or Similar Party | (c)<br>Description of<br>Investment          | (d)<br>Cost | (e)<br>Current<br>Value |
|-----|-------------------------------------------------------------------|----------------------------------------------|-------------|-------------------------|
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2040 Fund          | **          | \$ 463,487              |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2045 Fund          | **          | 617,487                 |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2050 Fund          | **          | 1,083,054               |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2055 Fund          | **          | 526,875                 |
| *   | Transamerica Financial Life Insurance Company                     | Black Rock Lifepath Index 2060 Fund          | **          | 308,696                 |
| *   | Transamerica Financial Life Insurance Company                     | Vanguard Total Stock Index Fund              | **          | 596,204                 |
| *   | Transamerica Financial Life Insurance Company                     | Allspring Precious Metals Retirement Fund    | **          | 147,180                 |
|     |                                                                   |                                              |             | <u>9,809,287</u>        |
|     |                                                                   | General account                              |             |                         |
| *   | Transamerica Partners                                             | Transamerica Stable Value Option Fund        | **          | 370,402                 |
| *   | Participant loans                                                 | 4.25 - 9.50% interest, maturing through 2036 | -0-         | 95,118                  |
|     |                                                                   |                                              |             | <u>\$ 10,274,807</u>    |

\*Denotes a party-in-interest as defined by ERISA.

\*\*Cost information not required for participant-directed investments.

**Employ Source, Inc. 401(k) Plan**  
**EIN No.: 27-0477134, Plan No. 333**  
**Schedule H, Line 4i - Schedule of Assets**  
**Plan Year Ending: 12/31/2023**

| (a) | (b)<br>Identity of Issuer, Borrower,<br>Lessor or Similar Party | (c)<br>Description of Investment, Including Maturity Date,<br>Rate of Interest, Par or Maturity Value | (d)<br>CURRENT VALUE |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------|
| *   | Transamerica Financial Life Ins Co                              | Transamerica Stable Value Core Account                                                                | \$ 370,402           |
|     |                                                                 | <b>General Account Total</b>                                                                          | <b>\$ 370,402</b>    |
| *   | Transamerica Financial Life Ins Co                              | Alger Health Sciences Ret Acct                                                                        | \$ 93,008            |
| *   | Transamerica Financial Life Ins Co                              | AllSpring Precious Metals Ret                                                                         | \$ 147,180           |
| *   | Transamerica Financial Life Ins Co                              | American Fds EuroPacific Gr Ret                                                                       | \$ 57,807            |
| *   | Transamerica Financial Life Ins Co                              | American Fds Fdmntl Invs Ret Acct                                                                     | \$ 11,842            |
| *   | Transamerica Financial Life Ins Co                              | American Century Val Ret Acct                                                                         | \$ 27,106            |
| *   | Transamerica Financial Life Ins Co                              | American Fds WA Mtl Invs Ret Acct                                                                     | \$ 26,717            |
| *   | Transamerica Financial Life Ins Co                              | American Fds Gr Fd of Amer Ret Acct                                                                   | \$ 45,591            |
| *   | Transamerica Financial Life Ins Co                              | American Fds New Persp Ret Acct                                                                       | \$ 27,182            |
| *   | Transamerica Financial Life Ins Co                              | American Fds SMALLCAP Wrld Ret                                                                        | \$ 8,320             |
| *   | Transamerica Financial Life Ins Co                              | BlackRock Capital Appr Ret Acct                                                                       | \$ 14,521            |
| *   | Transamerica Financial Life Ins Co                              | BlackRock Eq Dividend Ret Acct                                                                        | \$ 244,724           |
| *   | Transamerica Financial Life Ins Co                              | BlackRock Gbl Alloc Ret Acct                                                                          | \$ 70,622            |
| *   | Transamerica Financial Life Ins Co                              | BlackRock Health Sciences Ops Ret                                                                     | \$ 143,720           |
| *   | Transamerica Financial Life Ins Co                              | BlackRock Stg Inc Opp Pf Acct                                                                         | \$ 14,766            |
| *   | Transamerica Financial Life Ins Co                              | Delaware Ivy Science & Tech Ret                                                                       | \$ 124,228           |
| *   | Transamerica Financial Life Ins Co                              | First Eagle Overseas Ret Acct                                                                         | \$ 44,459            |
| *   | Transamerica Financial Life Ins Co                              | Invesco American Val Ret Acct                                                                         | \$ 560               |
| *   | Transamerica Financial Life Ins Co                              | Invesco Charter Ret Acct                                                                              | \$ 3,640             |
| *   | Transamerica Financial Life Ins Co                              | Invesco Developing Mkts Ret Acct                                                                      | \$ 36,747            |
| *   | Transamerica Financial Life Ins Co                              | Invesco Mid Cap Core Eq Ret Acct                                                                      | \$ 28,133            |
| *   | Transamerica Financial Life Ins Co                              | Janus Henderson Balanced Ret Acct                                                                     | \$ 9,617             |
| *   | Transamerica Financial Life Ins Co                              | JPMorgan Lg Cap Gr Ret Acct                                                                           | \$ 96,899            |
| *   | Transamerica Financial Life Ins Co                              | Loomis Sayles Inv Grd Bd Ret Acct                                                                     | \$ 214,702           |
| *   | Transamerica Financial Life Ins Co                              | Lord Abbett Fundamental Eq Ret Acct                                                                   | \$ 40,071            |
| *   | Transamerica Financial Life Ins Co                              | MFS Utilities Ret Acct                                                                                | \$ 63,558            |
| *   | Transamerica Financial Life Ins Co                              | Morgan Stanley Gr Opp Ret Acct                                                                        | \$ 70,151            |
| *   | Transamerica Financial Life Ins Co                              | Morgan Stanley Gr Ret Acct                                                                            | \$ 241,552           |
| *   | Transamerica Financial Life Ins Co                              | PGIM Jennison Gbl Eq Inc Ret Acct                                                                     | \$ 26,590            |
| *   | Transamerica Financial Life Ins Co                              | PIMCO Low Duration Ret Acct                                                                           | \$ 278,175           |
| *   | Transamerica Financial Life Ins Co                              | PIMCO Real Return Ret Acct                                                                            | \$ 26,081            |
| *   | Transamerica Financial Life Ins Co                              | State Street Russ Lg Cp Gr Idx Ret                                                                    | \$ 99,818            |
| *   | Transamerica Financial Life Ins Co                              | State Street Russ Lg Cp Val Idx Ret                                                                   | \$ 193,375           |
| *   | Transamerica Financial Life Ins Co                              | State Street Russ Sm Cap Gr Idx Ret                                                                   | \$ 65,417            |
| *   | Transamerica Financial Life Ins Co                              | State St Russ Sm Cp Val Idx Ret Acct                                                                  | \$ 95,088            |
| *   | Transamerica Financial Life Ins Co                              | State Street Russell Sm Cp Idx Ret                                                                    | \$ 62,491            |
| *   | Transamerica Financial Life Ins Co                              | State Street S&P Md Cp Idx Ret Acct                                                                   | \$ 127,422           |
| *   | Transamerica Financial Life Ins Co                              | State Street U.S. Bd Idx Ret Acct                                                                     | \$ 98,389            |
| *   | Transamerica Financial Life Ins Co                              | TA Vanguard REIT Index Ret Acct                                                                       | \$ 60,058            |
| *   | Transamerica Financial Life Ins Co                              | Templeton Gbl Bd Ret Acct                                                                             | \$ 3,306             |
| *   | Transamerica Financial Life Ins Co                              | Transamerica Intl Gr Ret Acct                                                                         | \$ 6,510             |
| *   | Transamerica Financial Life Ins Co                              | Transamerica Intl Stock Ret Acct                                                                      | \$ 34,082            |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2025 Blackrck Act                                                                     | \$ 693,239           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2030 Blackrck Act                                                                     | \$ 1,041,091         |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2035 Blackrck Act                                                                     | \$ 531,878           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2040 Blackrck Act                                                                     | \$ 463,487           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2045 Blackrck Act                                                                     | \$ 617,487           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2050 Blackrck Act                                                                     | \$ 1,083,054         |

**Employ Source, Inc. 401(k) Plan**  
**EIN No.: 27-0477134, Plan No. 333**  
**Schedule H, Line 4i - Schedule of Assets**  
**Plan Year Ending: 12/31/2023**

| (a) | (b)<br>Identity of Issuer, Borrower,<br>Lessor or Similar Party | (c)<br>Description of Investment, Including Maturity Date,<br>Rate of Interest, Par or Maturity Value | (d)<br>CURRENT VALUE |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------|
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2055 Blackrck Act                                                                     | \$ 526,875           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG 2060 Blackrck Act                                                                     | \$ 308,696           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica LG Ret BlackRock                                                                         | \$ 340,062           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica Partners Md VI Ret Acct                                                                  | \$ 104,090           |
| *   | Transamerica Financial Life Ins Co                              | Trans Partners Hi Yield Bd Ret Acct                                                                   | \$ 70,082            |
| *   | Transamerica Financial Life Ins Co                              | Transamerica Small Cap Gr Ret Acct                                                                    | \$ 122,784           |
| *   | Transamerica Financial Life Ins Co                              | Transamerica Sm/Md Cp Val Ret Acct                                                                    | \$ 18,041            |
| *   | Transamerica Financial Life Ins Co                              | TA Vanguard Intl Val Ret Acct                                                                         | \$ 76,218            |
| *   | Transamerica Financial Life Ins Co                              | TA Vanguard Small-Cap Idx Ret Acct                                                                    | \$ 131,774           |
| *   | Transamerica Financial Life Ins Co                              | TA Vanguard Ttl Stock Mkt Idx Ret                                                                     | \$ 596,204           |
|     |                                                                 | <b>Separate Accounts Total</b>                                                                        | <b>\$ 9,809,287</b>  |
| *   | Participants                                                    | Notes Receivable with interest rates of 4.25% to 9.50%                                                | \$ 95,118            |
|     |                                                                 | <b>TOTAL PLAN ASSETS</b>                                                                              | <b>\$ 10,274,807</b> |

\* Indicates Party-In-Interest to the Plan