

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 09/30/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

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

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>IT SOLUTIONS CONSULTING, INC EMPLOYEE STOCK OWNERSHIP PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>IT SOLUTIONS CONSULTING, INC</u></p> <p><u>414 COMMERCE DRIVE, SUITE 150</u> <u>FORT WASHINGTON, PA 19034</u></p>	<p>1c Effective date of plan <u>01/01/2009</u></p> <p>2b Employer Identification Number (EIN) <u>23-3000858</u></p> <p>2c Plan Sponsor's telephone number <u>215-886-7166</u></p> <p>2d Business code (see instructions) <u>541511</u></p>

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.	07/08/2025	WAYNE ISAACKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																		
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																		
5 Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">5</td> <td style="text-align: right;">169</td> </tr> </table>	5	169																
5	169																		
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:80%;"></td> </tr> <tr> <td style="text-align: center;">6a(1)</td> <td style="text-align: center;">6a(2)</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6b</td> <td style="text-align: center;">6c</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6d</td> <td style="text-align: center;">6e</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6f</td> <td style="text-align: center;">6g(1)</td> <td style="text-align: right;">169</td> </tr> <tr> <td style="text-align: center;">6g(2)</td> <td style="text-align: center;">6h</td> <td style="text-align: right;">0</td> </tr> </table>				6a(1)	6a(2)	0	6b	6c	0	6d	6e	0	6f	6g(1)	169	6g(2)	6h	0
6a(1)	6a(2)	0																	
6b	6c	0																	
6d	6e	0																	
6f	6g(1)	169																	
6g(2)	6h	0																	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">7</td> <td style="width:90%;"></td> </tr> </table>	7																	
7																			

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2I 2P 2Q

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

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **09/30/2024**

A Name of plan IT SOLUTIONS CONSULTING, INC EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 IT SOLUTIONS CONSULTING, INC	D Employer Identification Number (EIN) 23-3000858	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

EICHEN & DIMNEGLIO, P.C.

1 DUPONT STREET, SUITE 203
PLAINVIEW, NY 11803

11-3320902

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	34000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BSI, A MENKE COMPANY

9340 W. MARTIN AVE., STE. 100
LAS VEGAS, NV 89148

27-0187600

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	NONE	13958	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **09/30/2024**

A Name of plan IT SOLUTIONS CONSULTING, INC EMPLOYEE STOCK OWNERSHIP PLAN		B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 IT SOLUTIONS CONSULTING, INC		D Employer Identification Number (EIN) 23-3000858	

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	23821	0
(2) U.S. Government securities	1c(2)	22737800	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	22761621	0
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	22761621	0

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	585	
(B) U.S. Government securities.....	2b(1)(B)	318236	
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		318821
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		318821

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	23028074	
(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)		23028074
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	13958	
(4) IQPA audit fees	2i(4)	34000	
(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)	4385	
(11) Other expenses	2i(11)	25	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		52368
j Total expenses. Add all expense amounts in column (b) and enter total	2j		23080442

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-22761621
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: EICHEN & DIMEGLIO, P.C.

(2) EIN: 11-3320902

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 09/30/2024

A Name of plan <u>IT SOLUTIONS CONSULTING, INC EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IT SOLUTIONS CONSULTING, INC</u>	D Employer Identification Number (EIN) <u>23-3000858</u>	

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

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 61-0913254

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

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

3	
---	--

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

**IT SOLUTIONS CONSULTING, INC. EMPLOYEE
STOCK OWNERSHIP PLAN**

Statements of Net Assets Available for Benefits
as of September 30, 2024 and December 31, 2023,
Statement of Changes in Net Assets Available for Benefits
the Period from January 1, 2024 to September 30, 2024,
and Independent Auditors' Report



INDEPENDENT AUDITORS' REPORT

To the management of IT Solutions Consulting, Inc. Employee Stock Ownership Plan:

Opinion

We have audited the accompanying financial statements of IT Solutions Consulting, Inc. Employee Stock Ownership Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of September 30, 2024 and December 31, 2023 (in liquidation), and the related statement of changes in net assets available for benefits for the period from January 1, 2024 to September 30, 2024 (in liquidation), and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of IT Solutions Consulting, Inc. Employee Stock Ownership Plan as of September 30, 2024 and December 31, 2023 (in liquidation), and the changes in its net assets available for benefits for the period from January 1, 2024 to September 30, 2024 (in liquidation), in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 IT Solutions Consulting, Inc. Employee Stock Ownership Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Plan Termination and Liquidation Basis of Accounting

As discussed in Note 1 to the financial statements, an amendment to terminate the Plan was executed effective April 29, 2022, and the governing body of IT Solutions Consulting, Inc. Employee Stock Ownership Plan approved a plan of liquidation. Accordingly, the liquidation basis of accounting was used for the 2024 and 2023 financial statements. Our opinion is not modified with respect to this matter. As of September 30, 2024, assets of the Plan were fully paid out as distributions to participants and payment of administrative expenses of the Plan.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards, 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 IT Solutions Consulting, Inc. Employee Stock Ownership 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.

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.

Eichen & DiMeglio, P.C.

July 3, 2025

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF
SEPTEMBER 30, 2024 AND DECEMBER 31, 2023 (IN LIQUIDATION)**

	September 30, 2024	December 31, 2023
ASSETS:		
Investments, at fair value:		
U.S. Treasury bills	\$ -	\$ 22,737,800
Interest-bearing cash	-	23,821
Total investments	<u>-</u>	<u>22,761,621</u>
TOTAL ASSETS	<u>-</u>	<u>22,761,621</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 22,761,621</u>

See accompanying notes to financial statements.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE PERIOD FROM JANUARY 1, 2024 TO SEPTEMBER 30, 2024
(IN LIQUIDATION)**

NET ASSETS AVAILABLE FOR BENEFITS, JANUARY 1, 2024	<u>\$ 22,761,621</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Investment income on U.S. Treasury bill and interest-bearing cash	<u>318,821</u>
TOTAL ADDITIONS TO NET ASSETS	<u>318,821</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Distributions to participants	(23,028,074)
Administrative expenses	<u>(52,368)</u>
TOTAL DEDUCTIONS FROM NET ASSETS	<u>(23,080,442)</u>
NET DECREASE IN NET ASSETS AVAILABLE	<u>(22,761,621)</u>
NET ASSETS AVAILABLE FOR BENEFITS, SEPTEMBER 30, 2024	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

1. PLAN DESCRIPTION

Background - The IT Solutions Consulting, Inc. Employee Stock Ownership Plan (the "Plan"), a defined contribution plan which was adopted on January 1, 2009 and amended and restated effective January 1, 2013 and January 1, 2018, was sponsored by IT Solutions Consulting, Inc., an S Corporation, (the "Company" or the "Plan sponsor"). The Plan was intended to qualify as an employee stock ownership plan, as defined in Section 4975(e)(7) of the Internal Revenue Code ("IRC"), and as a stock bonus plan under Section 401(a) of the IRC. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Plan was administered by a Plan Committee (the "Committee") appointed by the Company's Board of Directors. The Board of Directors also appointed the Plan's trustees. A trust agreement between the Company and the trustees established the IT Solutions Consulting, Inc. Employee Stock Ownership Plan Trust (the "Trust"), which has been designated to hold, invest, reinvest, manage, administer and distribute the Trust assets for the exclusive benefit of participants, retired participants, and their beneficiaries. As described below, an outside attorney was appointed as trustee in connection with the Plan's termination.

Menke & Associates, Inc. ("Menke") and BSI, Inc. ("BSI"), an affiliate of Menke, are service providers appointed by the Company to perform recordkeeping and annual reporting functions for the Plan.

The Plan implemented certain provisions of the Setting Every Community Up for Retirement Enhancement Act of 2019 ("SECURE Act"), which was signed into law during December 2019. The SECURE Act raised the age for minimum distributions from 70 1/2 to 72 effective January 1, 2020. The SECURE 2.0 Act, which was signed into law during December 2022, raised the age for minimum distributions from 72 to 73 effective January 1, 2023.

Amendment to Terminate the Plan - In connection with the acquisition of the Company described below, the Company executed an amendment to terminate the Plan effective April 29, 2022.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1. PLAN DESCRIPTION (continued)

Acquisition of the Company - Under a securities purchase agreement entered into during April 2022, ITS OpCo Holdings, LLC, a Delaware limited liability company, acquired the Company. Pursuant to this transaction, the proceeds from the redemption of 100 percent of the Plan's investment in IT Solutions Consulting, Inc. common stock, which were net of the payoff of the Plan's remaining loan payable balance, are summarized in the table below.

Initial purchase price less closing and escrow adjustments received during April 2022	\$ 48,779,994
Receipt of escrow funds during July 2022	<u>595,771</u>
Total proceeds during 2022	49,375,765
Net of repayment of loan payable	<u>(1,595,912)</u>
Net proceeds received during 2022	<u>\$ 47,779,853</u>

The loan payable arose pursuant to the Plan's purchase of common stock from the Company in December 2012. Such transaction resulted in the Plan becoming the sole stockholder of the Company. The loan, which was collateralized by unallocated shares of common stock, was originally payable in 20 annual installments of principal plus interest at a rate of 2.4 percent per annum. The outstanding balance of the loan as of December 31, 2021 was \$1,595,912. Concurrent with the repayment of the loan as described above, the remaining unallocated shares were allocated to participants in proportion to the allocated shares held in their accounts as of the beginning of 2022.

Also during April 2022, additional consideration in the form of an S-Corporation distribution from the Plan sponsor, in the amount of \$15,583,939, was received by the Plan and allocated to participants.

During May 2023, a release of escrow funds in the amount of \$520,000 was received by the Plan, representing a final payout under the securities purchase agreement described above. In accordance with the Plan document, such consideration was allocated to participants in the ratio that the number of shares held in each participant account as of the preceding anniversary date bears to the total number of shares as of such date.

As a result of the Plan's termination, participants were deemed to be 100 percent vested in their account balances, eligibility and participation were frozen, and no further contributions were made. The termination amendment modified various provisions in the Plan document governing distributions to participants and specified that as soon as administratively feasible, an initial distribution of 70 percent of cash assets to participants would commence (see "Payment of Benefits" below).

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1. PLAN DESCRIPTION (continued)

The Board of Directors appointed an outside attorney to be the trustee of the Trust ("appointed trustee") and to act in his sole discretion, without the direction of the Committee, until the distribution of assets and liquidation of the Trust was complete and to oversee the Plan's final filings under ERISA. In such capacity, the appointed trustee engaged Pen Checks Trust Company of America ("PenChecks") under a client service agreement, to process distributions to participants according to instructions he provides, remit Federal and state tax withholdings to taxing authorities, file Federal and state annual returns of taxes withheld, and issue Forms 1099-R to participants. PenChecks receives a fee of \$35 deducted from each distribution check it processes and \$100 for setting up an individual retirement account ("IRA") for participants from whom no distribution election form was returned. The aggregate amount of fees deducted from participant distributions during the period from January 1, 2024 to September 30, 2024 and retained by PenChecks was approximately \$8,000.

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

Eligibility - Prior to the termination of the Plan during April 2022 as described above, employees of the Company were generally eligible to participate in the Plan after six months of service, provided the employee had attained age 21. Upon meeting such eligibility requirements, the entry date into the Plan was on the first day of the next calendar quarter (January 1, April 1, July 1, and October 1). The following employees were not eligible to participate in the Plan: (1) those covered under a collective bargaining agreement, (2) leased employees, and (3) employees who are nonresident aliens who do not receive any earned income from U.S. sources.

Participant Accounts - The Plan is a defined contribution plan under which a separate individual account is established for each participant, with subaccounts established based upon each participant's applicable contributions (employer discretionary nonelective contributions and safe harbor matching contributions) as described below. Any earnings on cash or other investments are allocated to each participant's account based on the ratio of the participant's account balance to total account balances.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1. PLAN DESCRIPTION (continued)

Contributions and Vesting - Prior to the Plan's termination, the Company contributed to the Plan an amount determined by the Committee and authorized by the Board of Directors. Such employer discretionary nonelective contributions were made in cash, Company stock, or a combination of both. In order to share in these employer contributions, participants had to be employed on the last day of the Plan year and complete a year of service, defined as completing at least 1,000 hours of service during the Plan year. The Company had been obligated to make contributions in cash to the Plan of an amount at least equal to its regularly scheduled payments of principal and interest on the acquisition loan payable that had been repaid in full during April 2022 (see "Acquisition of the Company" above).

Employer discretionary nonelective contributions were allocated among the accounts of eligible participants in the proportion that each such participant's covered compensation, as defined in the Plan, for that year bears to the covered compensation of all such participants. As described above, Company contributions were suspended in connection with the termination of the Plan and there were no Company discretionary contributions to the Plan subsequent to 2022.

As described above, participants were deemed to be 100 percent vested in their accounts in connection with the termination of the Plan effective in April 2022. Prior to such termination, the vesting in employer discretionary nonelective contributions was determined by years of service with the Company, whereby participants were vested 20 percent after two years of service, increasing 20 percent per year thereafter, until 100 percent vested after six years of service. A participant who, while employed with the Company, died, attained normal retirement (age 65 or the five years of service, whichever is later), or incurred a permanent disability, was 100 percent vested in his or her account.

Employee contributions to the Plan were not permitted.

Forfeitures - Prior to 2022, forfeitures arose from the nonvested portion of terminated participants' accounts after they had received a distribution of their vested balance in the Plan or had incurred five consecutive one-year breaks in service. Prior to the termination of the Plan which resulted in all participants being 100 percent vested, forfeitures were reallocated to eligible participants in the proportion that each such participant's eligible compensation bears to the eligible compensation for all such participants.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1. PLAN DESCRIPTION (continued)

Designation of Beneficiary - Upon entry into the Plan, participants were directed to designate a beneficiary or beneficiaries by completing a designation form. If a married participant designates someone other than their spouse as primary beneficiary, then the spouse was required to consent to this designation by signing the form and his/her signature must be witnessed by a Plan representative or a notary public. A participant's entire account balance was payable to the designated beneficiary upon his/her death.

Payment of Benefits - Prior to the termination of the Plan during April 2022, distributions of participants' vested account balances commenced as soon as was administratively feasible following the close of the Plan year in which termination of service occurred. A participant with a vested account balance of \$10,000 or less was made in a lump sum. If the account balance exceeded \$10,000, the Plan provided for distributions in substantially equal annual installments over a period of five years, or over a longer installment payout period if the account balance exceeded \$1,105,000. Distributions in excess of \$1,000 were subject to the participant's written consent. The amount distributed arising from the participant's Company stock account was based upon the immediately preceding valuation date. The Plan was also required to make minimum distributions to participants in accordance with IRS rules.

The amendment to terminate the Plan specified that all distributions under the Plan were to be paid in cash, allows for automatic rollover distributions under certain circumstances in the absence of participant elections, and provides that the Plan will continue to comply with required minimum distribution rules in accordance with the Internal Revenue Code.

In accordance with the termination resolution, the processing of an initial distribution, which amounted to approximately 70 percent of the cash assets in participant accounts, commenced during June 2022 and continued into 2023 for participants who returned signed distribution election forms. Such initial distributions were in the form of lump sum distributions or rollovers to qualified plans, as elected by the participants. During these years, the Plan continued to comply with required minimum distribution rules.

During the period from January 1, 2024 to September 30, 2024, distributions of the remaining participant account balances were made in accordance with participant elections. For those participants who did not return signed distribution election forms, the appointed trustee directed PenChecks to set up default IRA's in their names.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1. PLAN DESCRIPTION (continued)

Administrative Expenses - As provided in the Plan agreement, costs of administering the Plan and Trust could be paid either by the Plan or by the Company. Prior to the termination of the Plan, the Company elected to pay a substantial portion of such costs on behalf of the Plan. The amendment to terminate the Plan stated that effective as of such termination, the Trust shall pay all costs and expenses of administering the Plan and Trust to the extent not prohibited by ERISA and the Internal Revenue Code. Administrative expenses in the accompanying statement of net assets available for benefits for the period from January 1, 2024 to September 30, 2024 consisted primarily of trustee, audit and recordkeeping fees.

Other Plan Provisions - The following provisions were in effect prior to the termination of the Plan and redemption of 100 percent of the Company stock held by the Plan during April 2022:

Voting Rights - All Company stock held by the Trust was voted by the trustees in accordance with instructions from the Committee. However, with respect to any vote required for the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, or sale of substantially all assets of a trade or business, participants (or their beneficiaries) were entitled to direct the voting of any shares of Company stock allocated to their accounts. In accordance with instructions from the Committee, the trustees voted any unallocated shares held by the Trust as well as any allocated shares for which a participant has failed to give timely voting direction.

Put Option - Under Federal income tax regulations, the Company stock that was held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, included a put option. The put option was a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price was representative of the current value of the stock. The purpose of the put option was to ensure that the participant has the ability to ultimately obtain cash.

Diversification - Diversification was offered to participants close to retirement so that they could have the opportunity to move part of the value of their investment in Company common stock to investments that are more diversified. Participants who were at least age 55 with at least 10 years of participation in the Plan became qualified to elect to diversify a portion of their account by taking distributions or making rollovers to other qualified plans. No diversification distributions were made for the period from January 1, 2024 to September 30, 2024.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1. PLAN DESCRIPTION (continued)

Termination - As described above, in connection with the acquisition of the Company, Plan management elected to terminate the Plan effective April 29, 2022. In accordance with the Plan document and ERISA, all participant account balances were deemed to be 100 percent vested upon such termination of the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - As a result of the termination of the Plan described in Note 1, the liquidation basis of accounting was used for the 2023 and 2024 financial statements, which were prepared on the accrual basis. The liquidation basis of accounting is in accordance with accounting principals generally accepted in the United States of America for defined contribution plans.

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

Investment Valuation and Income Recognition - The Plan's investments were stated at fair value. See Note 5 for a description of the fair value measurements. Purchases and sales of securities were recorded on a trade-date basis. Investment income was recorded on the accrual basis. Net appreciation or depreciation in fair value included gains and losses on investments bought and sold as well as held during the year.

Risks, Uncertainties and Concentrations of Credit Risk - During 2023 and 2024, the Plan's assets were invested principally in U. S. Treasury bills, with cash balances held in a sweep account and a bank checking account. The Plan sponsor restricted the Plan's interest-bearing cash to a financial institution with a high credit standing. At times balances exceeded insurable amounts.

Subsequent Events - The Plan has evaluated subsequent events through July 3, 2025, the date the financial statements were available to be issued.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

3. INCOME TAX STATUS

The Plan received a determination letter from the Internal Revenue Service ("IRS") dated June 24, 2014, stating that the Plan was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter, however, the Plan administrator and management believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Accordingly, they believe that the Plan was qualified and the related trust is tax-exempt. The plan sponsor received an IRS determination letter dated March 28, 2024 stating that termination of the Plan does not affect its qualification for federal tax purposes.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that would not likely be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

4. INVESTMENTS

The Plan's investments consist of the following as of September 30, 2024 and December 31, 2023:

	September 30, 2024	December 31, 2023
U.S. Treasury bills, at fair value	<u>\$ -</u>	<u>\$ 22,737,800</u>
Cash, at fair value: Interest-bearing cash	<u>\$ -</u>	<u>\$ 23,821</u>

5. FAIR VALUE MEASUREMENTS

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

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

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

5. FAIR VALUE MEASUREMENTS (continued)

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

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

	Assets at Fair Value as of December 31, 2023 (in liquidation)			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
U.S. Treasury bills	\$ 22,737,800	\$ -	\$ -	\$ 22,737,800
Interest-bearing cash	23,821	-	-	23,821
Total	<u>\$ 22,761,621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,761,621</u>

The following is a description of the valuation methodologies used for assets measured at fair value.

U.S. Treasury bills - The U.S. Treasury bills held by the Plan as of December 31, 2023 were valued at fair value, using a discount price below par value as quoted by the U.S. Department of the Treasury.

Interest-bearing cash - Interest-bearing cash consists of cash held in a sweep account and a bank checking account. Such accounts were valued at the daily reconciled account balance.

IT SOLUTIONS CONSULTING, INC. EMPLOYEE STOCK OWNERSHIP PLAN

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

As permitted under the employee stock ownership plan provisions of the IRC, the Plan's assets were formerly invested in the Company's common stock. As described in Note 1, during 2012, the Plan purchased common stock with a loan from the Company, and effective during April 2022, redeemed the stock and repaid the loan. Since the Company is the Plan sponsor, these transactions qualified as related party and party-in-interest transactions. As described in Note 1, prior to the termination of the Plan, the Company paid a substantial portion of plan expenses. The Plan had a number of service providers to which the Plan paid fees during the period from January 1, 2024 to September 30, 2024. Such providers are parties-in-interest under ERISA.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 09/30/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [x] the final return/report [] an amended return/report [x] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [x] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: IT SOLUTIONS CONSULTING, INC EMPLOYEE STOCK OWNERSHIP PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/2009
2a Plan sponsor's name (employer, if for a single-employer plan): IT SOLUTIONS CONSULTING, INC
2b Employer Identification Number (EIN): 23-3000858
2c Plan Sponsor's telephone number: 215-886-7166
2d Business code (see instructions): 541511

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes handwritten signature of Wayne Isaacks and date 7/8/25.

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

Form 5500 (2024) v. 240311