# TAX RETURN FILING INSTRUCTIONS

FORM 990

**FOR THE YEAR ENDING**
SEPTEMBER 30, 2024

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**PREPARED FOR:**

HUMENTUM, INC.
1015 15TH STREET NW 1000
WASHINGTON, DC 20005

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**PREPARED BY:**

BAKER TILLY ADVISORY GROUP, LP
66 HUDSON BLVD E
SUITE 2200
NEW YORK, NY 10001

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**AMOUNT DUE OR REFUND:**

NOT APPLICABLE

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

NOT APPLICABLE

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**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

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**SPECIAL INSTRUCTIONS:**

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY FEBRUARY 18, 2025

Docusign Envelope ID: F5080ABC-969D-486A-9412-EF0BD5EE647C

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

# IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning OCT 1, 2023, and ending SEP 30, 2024

**Do not send to the IRS. Keep for your records.**
**Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

**2023**

Name of filer: HUMENTUM, INC.

EIN or SSN: 52-1312495

Name and title of officer or person subject to tax: CHRISTINE SOW
CEO/PRESIDENT & SECRETARY

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | | | |
|---|---|---|---|---|---|
| 1a | **Form 990** check here | [X] | b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12) | 1b | 9,534,953. |
| 2a | **Form 990-EZ** check here | [ ] | b **Total revenue,** if any (Form 990-EZ, line 9) | 2b | |
| 3a | **Form 1120-POL** check here | [ ] | b **Total tax** (Form 1120-POL, line 22) | 3b | |
| 4a | **Form 990-PF** check here | [ ] | b **Tax based on investment income** (Form 990-PF, Part V, line 5) | 4b | |
| 5a | **Form 8868** check here | [ ] | b **Balance due** (Form 8868, line 3c) | 5b | |
| 6a | **Form 990-T** check here | [ ] | b **Total tax** (Form 990-T, Part III, line 4) | 6b | |
| 7a | **Form 4720** check here | [ ] | b **Total tax** (Form 4720, Part III, line 1) | 7b | |
| 8a | **Form 5227** check here | [ ] | b **FMV of assets at end of tax year** (Form 5227, Item D) | 8b | |
| 9a | **Form 5330** check here | [ ] | b **Tax due** (Form 5330, Part II, line 19) | 9b | |
| 10a | **Form 8038-CP** check here | [ ] | b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22) | 10b | |

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

[X] I authorize BAKER TILLY ADVISORY GROUP, LP (ERO firm name) to enter my PIN 11747 (Enter five numbers, but do not enter all zeros)

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax: DocuSigned by: Christine Sow 82CFE21CCCDC4FD... Date 2/24/2025

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 13084314190 (Do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature: PATRICK YU, CPA Date 02/12/25

**ERO Must Retain This Form - See Instructions**
**Do Not Submit This Form to the IRS Unless Requested To Do So**

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8879-TE** (2023)

LHA 302521 01-05-24

Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**
**Do not enter social security numbers on this form as it may be made public.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

**A For the 2023 calendar year, or tax year beginning** OCT 1, 2023 **and ending** SEP 30, 2024

**B** Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

**C** Name of organization: HUMENTUM, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 1015 15TH STREET NW — Room/suite: 1000

City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 20005

**D Employer identification number:** 52-1312495

**E** Telephone number: 202-571-6083

**G** Gross receipts $ 9,836,421.

**F** Name and address of principal officer: CHRISTINE SOW
SAME AS C ABOVE

**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No

**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

**H(c)** Group exemption number

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J Website:** WWW.HUMENTUM.ORG

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Year of formation: 1977 **M** State of legal domicile: DC

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities: 330 INT'L NGOS AND DEVELOPMENT & RELIEF COMMUNITY SECTOR EXPERTS WORKING TO ACHIEVE GLOBAL IMPACT.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 11 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 11 |
| 5 | Total number of individuals employed in calendar year 2023 (Part V, line 2a) | 5 | 13 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 11 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 4,961,808. | 3,719,334. |
| | 9 | Program service revenue (Part VIII, line 2g) | 6,266,922. | 5,667,998. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 35,608. | 57,617. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -383,380. | 90,004. |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 10,880,958. | 9,534,953. |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 3,819,721. | 3,896,260. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 360,933. | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 6,834,654. | 5,746,897. |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 10,654,375. | 9,643,157. |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | 226,583. | -108,204. |
| | | | **Beginning of Current Year** | **End of Year** |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 4,865,747. | 4,796,298. |
| | 21 | Total liabilities (Part X, line 26) | 3,348,384. | 3,096,757. |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 1,517,363. | 1,699,541. |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer — Date

CHRISTINE SOW, CEO/PRESIDENT & SECRETARY
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| PATRICK YU, CPA | PATRICK YU, CPA | 02/12/25 | | P00675982 |

Firm's name: BAKER TILLY ADVISORY GROUP, LP — Firm's EIN: 39-0859910

Firm's address: 66 HUDSON BLVD E, SUITE 2200
NEW YORK, NY 10001 — Phone no. 212.697.6900

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
HUMENTUM'S MISSION IS TO PARTNER WITH THE GLOBAL DEVELOPMENT COMMUNITY TO BE AN EQUITABLE, ACCOUNTABLE, AND RESILIENT FORCE FOR SOCIAL GOOD.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses $ 7,254,136. including grants of $ 0. ) (Revenue $ 5,667,998. )
HUMENTUM IS A GLOBAL NON-PROFIT ORGANIZATION THAT STRENGTHENS HUMANITARIAN AND DEVELOPMENT ORGANIZATIONS AND ADVOCATES FOR DATA-DRIVEN POLICIES AND STANDARDS TO BENEFIT THE ENTIRE SECTOR. WE WORK DIRECTLY WITH ORGANIZATIONS BY BUILDING COMMUNITY THROUGH OUR ONLINE NETWORKING PLATFORM AND EVENTS; ADVANCING INDIVIDUAL AND ORGANIZATIONAL CAPABILITY THROUGH ONLINE TRAINING AND CONTENT; AND PROVIDING SOLUTIONS TO ORGANIZATION-WIDE PROBLEMS THROUGH OUR CONSULTANCY SERVICE.

4b (Code: ) (Expenses $ including grants of $ ) (Revenue $ )

4c (Code: ) (Expenses $ including grants of $ ) (Revenue $ )

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $ ) (Revenue $ )

4e Total program service expenses 7,254,136.

**Part IV Checklist of Required Schedules**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | X | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | | X |
| c | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | X | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | X |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | X | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | X | |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | X | |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV* | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | X |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | X | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a* | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II* | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M* | 29 | X | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | X | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X | |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | X |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O | 38 | X | |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 52 | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | | | |

**Part V Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| **2a** | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a 13 | | |
| **b** | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | X | |
| **3a** | Did the organization have unrelated business gross income of $1,000 or more during the year? | 3a | | X |
| **b** | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O* | 3b | | |
| **4a** | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | X |
| **b** | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| **5a** | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | X |
| **b** | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | X |
| **c** | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| **6a** | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | X |
| **b** | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | |
| **7** | **Organizations that may receive deductible contributions under section 170(c).** | | | |
| **a** | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | X |
| **b** | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| **c** | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | X |
| **d** | If "Yes," indicate the number of Forms 8282 filed during the year 7d | | | |
| **e** | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | X |
| **f** | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | X |
| **g** | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| **h** | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| **8** | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| **9** | **Sponsoring organizations maintaining donor advised funds.** | | | |
| **a** | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| **b** | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| **10** | **Section 501(c)(7) organizations.** Enter: | | | |
| **a** | Initiation fees and capital contributions included on Part VIII, line 12 10a | | | |
| **b** | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | | |
| **11** | **Section 501(c)(12) organizations.** Enter: | | | |
| **a** | Gross income from members or shareholders 11a | | | |
| **b** | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b | | | |
| **12a** | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| **b** | If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b | | | |
| **13** | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | |
| **a** | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| | **Note:** See the instructions for additional information the organization must report on Schedule O. | | | |
| **b** | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b | | | |
| **c** | Enter the amount of reserves on hand 13c | | | |
| **14a** | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | X |
| **b** | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O* | 14b | | |
| **15** | Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | | X |
| **16** | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | X |
| **17** | **Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069. | 17 | | |

**Part VI Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 1a | 11 | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | 1b | 11 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | 3 | | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | | X |
| 6 | Did the organization have members or stockholders? | 6 | | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a | The governing body? | 8a | | X | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* | 9 | | | X |

## Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13* | 12a | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | X | |
| b | Other officers or key employees of the organization | 15b | X | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JOCELYN BOUGHTON, CHIEF FINANCE & OPERATIONS OFFICER - 202-571-6083
1015 15TH STREET NW, 1000, WASHINGTON, DC 20005

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII ☐

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) CHRISTINE SOW | 40.00 | | | | | | | | | |
| CEO/PRESIDENT & SECRETARY | 0.00 | | | X | | | | 287,000. | 0. | 14,735. |
| (2) CHRISTOPHER PROULX | 40.00 | | | | | | | | | |
| CHIEF GROWTH OFFICER | 0.00 | | | X | | | | 211,804. | 0. | 12,368. |
| (3) KIM KUCINSKAS | 40.00 | | | | | | | | | |
| TECHNICAL DIR., ORG. TRANSFORMATION | 0.00 | | | | | X | | 146,223. | 0. | 29,321. |
| (4) CYNTHIA SMITH | 40.00 | | | | | | | | | |
| SENIOR DIRECTOR, GLOBAL INITIATIVES | 0.00 | | | | | X | | 147,056. | 0. | 19,976. |
| (5) BRUCE WILKINSON | 2.00 | | | | | | | | | |
| CHAIR | 0.00 | X | | X | | | | 0. | 0. | 0. |
| (6) TAMI WARD-DAHL | 1.00 | | | | | | | | | |
| VICE CHAIR | 0.00 | X | | X | | | | 0. | 0. | 0. |
| (7) JOYCE TAMALE | 1.00 | | | | | | | | | |
| TREASURER | 0.00 | X | | X | | | | 0. | 0. | 0. |
| (8) JAIVIR SINGH | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0. | 0. | 0. |
| (9) TERRY PEIGH | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0. | 0. | 0. |
| (10) KATHRYN GORDON | 1.00 | | | | | | | | | |
| BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (11) CARL MANLAN | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0. | 0. | 0. |
| (12) ASSIETOU DIOUF | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0. | 0. | 0. |
| (13) JAILAN ADLY | 1.00 | | | | | | | | | |
| BOARD MEMBER (AS OF 02/24) | 0.00 | X | | | | | | 0. | 0. | 0. |
| (14) MESERET ANSEBO | 1.00 | | | | | | | | | |
| BOARD MEMBER (AS OF 02/24) | 0.00 | X | | | | | | 0. | 0. | 0. |
| (15) LARA VILLAR | 1.00 | | | | | | | | | |
| BOARD MEMBER (AS OF 02/24) | 0.00 | X | | | | | | 0. | 0. | 0. |
| (16) CHRISTOPHER PIRIE | 1.00 | | | | | | | | | |
| BOARD MEMBER (UNTIL 05/24) | 0.00 | X | | | | | | 0. | 0. | 0. |
| (17) SUSAN DORSEY | 1.00 | | | | | | | | | |
| BOARD MEMBER (UNTIL 05/24) | 0.00 | X | | | | | | 0. | 0. | 0. |

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (18) KIM SCHWARTZ | 1.00 | | | | | | | | | |
| BOARD MEMBER (UNTIL 08/24) | 1.00 | X | | | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **1b Subtotal** | | | | | | | | 792,083. | 0. | 76,400. |
| **c Total from continuation sheets to Part VII, Section A** | | | | | | | | 0. | 0. | 0. |
| **d Total (add lines 1b and 1c)** | | | | | | | | 792,083. | 0. | 76,400. |

**2** Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 4

| | | Yes | No |
|---|---|---|---|
| **3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | X |
| **4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | X | |
| **5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | X |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| THE WELTER GROUP LLC<br>5208 CITY PLACE, EDGEWATER, NJ 07020 | TRAINING & CONSULTING SRVS | 125,366. |
| AMANDA FLEETWOOD<br>1904 FORREST BLVD, ST CHARLES, IL 60174 | TRAINING & CONSULTING SRVS | 123,521. |
| | | |
| | | |
| | | |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 2

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 3,719,334. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | $2,174,610. | | | | |
| | h **Total.** Add lines 1a-1f | | | 3,719,334. | | | |
| | | | **Business Code** | | | | |
| Program Service Revenue | 2 a TRAINING COURSES & VIR | | 900099 | 2,363,199. | 2,363,199. | | |
| | b MEMBERSHIP | | 900099 | 2,330,466. | 2,330,466. | | |
| | c CONSULTING SERVICES | | 900099 | 911,190. | 911,190. | | |
| | d RECRUITMENT SERVICES | | 900099 | 63,143. | 63,143. | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g **Total.** Add lines 2a-2f | | | 5,667,998. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 77,754. | | | 77,754. |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | 400. | | | 400. |
| | | | (i) Real | (ii) Personal | | | |
| | 6 a Gross rents | 6a | 165,072. | | | | |
| | b Less: rental expenses | 6b | 87,117. | | | | |
| | c Rental income or (loss) | 6c | 77,955. | | | | |
| | d Net rental income or (loss) | | | 77,955. | | | 77,955. |
| | | | (i) Securities | (ii) Other | | | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | 194,214. | | | | |
| | b Less: cost or other basis and sales expenses | 7b | 214,351. | | | | |
| | c Gain or (loss) | 7c | -20,137. | | | | |
| | d Net gain or (loss) | | | -20,137. | | | -20,137. |
| | 8 a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | |
| | b Less: direct expenses | 8b | | | | | |
| | c Net income or (loss) from fundraising events | | | | | | |
| | 9 a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | b Less: direct expenses | 9b | | | | | |
| | c Net income or (loss) from gaming activities | | | | | | |
| | 10 a Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | b Less: cost of goods sold | 10b | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | |
| | | | **Business Code** | | | | |
| Miscellaneous Revenue | 11 a GROUP PURCHASING PROGR | | 900099 | 8,346. | | | 8,346. |
| | b OTHER INCOME | | 900099 | 1,500. | | | 1,500. |
| | c CREDIT CARD REWARDS | | 900099 | 1,203. | | | 1,203. |
| | d All other revenue | | 900099 | 600. | | | 600. |
| | e **Total.** Add lines 11a-11d | | | 11,649. | | | |
| | 12 **Total revenue.** See instructions | | | 9,534,953. | 5,667,998. | 0. | 147,621. |

## Part IX Statement of Functional Expenses

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response or note to any line in this Part IX ☐

| *Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.* | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 530,307. | 363,175. | 118,050. | 49,082. |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 2,752,359. | 1,884,929. | 612,689. | 254,741. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 114,120. | 78,154. | 25,404. | 10,562. |
| 9 Other employee benefits | 243,517. | 166,771. | 54,208. | 22,538. |
| 10 Payroll taxes | 255,957. | 175,290. | 56,977. | 23,690. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 1,432. | | 1,432. | |
| c Accounting | 42,866. | | 42,866. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 10,478. | | 10,478. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 2,293,462. | 1,948,674. | 344,468. | 320. |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 150,733. | 8,610. | 142,123. | |
| 14 Information technology | 2,678,673. | 2,409,652. | 269,021. | |
| 15 Royalties | | | | |
| 16 Occupancy | 24,726. | | 24,726. | |
| 17 Travel | 75,214. | 9,599. | 65,615. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 220,617. | | 220,617. | |
| 23 Insurance | | | | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a TRAINING SUPPORT, FACIL | 188,813. | 188,813. | | |
| b DUES AND OTHER | 59,883. | 20,469. | 39,414. | |
| c | | | | |
| d | | | | |
| e All other expenses | | | | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 9,643,157. | 7,254,136. | 2,028,088. | 360,933. |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720) | | | | |

## Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash - non-interest-bearing | | 798,995. | 1 | 662,292. |
| | 2 | Savings and temporary cash investments | | 124,060. | 2 | 393,835. |
| | 3 | Pledges and grants receivable, net | | 964,906. | 3 | 788,538. |
| | 4 | Accounts receivable, net | | 935,978. | 4 | 748,877. |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | | 6 | |
| | 7 | Notes and loans receivable, net | | | 7 | |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 417,971. | 9 | 570,296. |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 752,499. | | | |
| | b | Less: accumulated depreciation | 10b 719,338. | 101,727. | 10c | 33,161. |
| | 11 | Investments - publicly traded securities | | 1,305,528. | 11 | 1,599,299. |
| | 12 | Investments - other securities. See Part IV, line 11 | | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | 31,969. | 14 | 0. |
| | 15 | Other assets. See Part IV, line 11 | | 184,613. | 15 | 0. |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 33) | | 4,865,747. | 16 | 4,796,298. |
| Liabilities | 17 | Accounts payable and accrued expenses | | 496,244. | 17 | 651,790. |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 1,598,735. | 19 | 1,806,986. |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 1,253,405. | 25 | 637,981. |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 3,348,384. | 26 | 3,096,757. |
| Net Assets or Fund Balances | | **Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.** | | | | |
| | 27 | Net assets without donor restrictions | | 345,370. | 27 | 996,551. |
| | 28 | Net assets with donor restrictions | | 1,171,993. | 28 | 702,990. |
| | | **Organizations that do not follow FASB ASC 958, check here** ☐ **and complete lines 29 through 33.** | | | | |
| | 29 | Capital stock or trust principal, or current funds | | | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | | 31 | |
| | 32 | Total net assets or fund balances | | 1,517,363. | 32 | 1,699,541. |
| | 33 | Total liabilities and net assets/fund balances | | 4,865,747. | 33 | 4,796,298. |

## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI [X]

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 9,534,953. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 9,643,157. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -108,204. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,517,363. |
| 5 | Net unrealized gains (losses) on investments | 5 | 296,330. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | -5,948. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,699,541. |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII [ ]

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | X | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [ ] Separate basis [X] Consolidated basis [ ] Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | X | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | | |

**SCHEDULE A**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**
**Attach to Form 990 or Form 990-EZ.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

**Name of the organization** HUMENTUM, INC.

**Employer identification number** 52-1312495

**Part I** **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? Yes | No | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** | | | | | | |

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 3212566. | 3038200. | 3325680. | 4961808. | 3719334. | 18257588. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | 3212566. | 3038200. | 3325680. | 4961808. | 3719334. | 18257588. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 6648118. |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | 11609470. |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 3212566. | 3038200. | 3325680. | 4961808. | 3719334. | 18257588. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 12,941. | 112,484. | 64,522. | 222,955. | 243,226. | 656,128. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 2,198. | 4,232. | 19,677. | 12,244. | 11,649. | 50,000. |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 18963716. |

12 Gross receipts from related activities, etc. (see instructions) 12 28,754,597.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 14 61.22 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 74.93 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

## Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

### Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support.** (Subtract line 7c from line 6.) | | | | | | |

### Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

### Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2022 Schedule A, Part III, line 15 | 16 | % |

### Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from **2022** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

**Part IV** **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

## Section A. All Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.** | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.** | 9a | | |
| b | Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.** | 9b | | |
| c | Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.** | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)* | 10b | | |

**Part IV** **Supporting Organizations** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| **11** | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| **a** | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | **11a** | | |
| **b** | A family member of a person described on line 11a above? | **11b** | | |
| **c** | A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.** | **11c** | | |

## Section B. Type I Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.* | **1** | | |
| **2** | Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.* | **2** | | |

## Section C. Type II Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).* | **1** | | |

## Section D. All Type III Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | **1** | | |
| **2** | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).* | **2** | | |
| **3** | By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.* | **3** | | |

## Section E. Type III Functionally Integrated Supporting Organizations

**1** *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

**a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

**b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

**c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

| | | | Yes | No |
|---|---|---|---|---|
| **2** | Activities Test. **Answer lines 2a and 2b below.** | | | |
| **a** | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | **2a** | | |
| **b** | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | **2b** | | |
| **3** | Parent of Supported Organizations. **Answer lines 3a and 3b below.** | | | |
| **a** | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.** | **3a** | | |
| **b** | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.* | **3b** | | |

## Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| **Section A - Adjusted Net Income** | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3. | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4) | 8 | | |

| **Section B - Minimum Asset Amount** | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d **Total** (add lines 1a, 1b, and 1c) | 1d | | |
| e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**): | | | |
| 2 Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 Subtract line 2 from line 1d. | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035. | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 **Minimum Asset Amount** (add line 7 to line 6) | 8 | | |

| **Section C - Distributable Amount** | | | Current Year |
|---|---|---|---|
| 1 Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 Enter 0.85 of line 1. | 2 | | |
| 3 Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 Enter greater of line 2 or line 3. | 4 | | |
| 5 Income tax imposed in prior year | 5 | | |
| 6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | | |

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V** **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

| **Section D - Distributions** | | | **Current Year** |
|---|---|---|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**) | 5 | |
| 6 | Other distributions (*describe in* **Part VI**). See instructions. | 6 | |
| 7 | **Total annual distributions.** Add lines 1 through 6. | 7 | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions. | 8 | |
| 9 | Distributable amount for 2023 from Section C, line 6 | 9 | |
| 10 | Line 8 amount divided by line 9 amount | 10 | |

| **Section E - Distribution Allocations** (see instructions) | | **(i) Excess Distributions** | **(ii) Underdistributions Pre-2023** | **(iii) Distributable Amount for 2023** |
|---|---|---|---|---|
| 1 | Distributable amount for 2023 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* **Part VI**). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2023 | | | |
| a | From 2018 | | | |
| b | From 2019 | | | |
| c | From 2020 | | | |
| d | From 2021 | | | |
| e | From 2022 | | | |
| f | **Total** of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2023 distributable amount | | | |
| i | Carryover from 2018 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2023 from Section D, line 7: $ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2023 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 | Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions. | | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions. | | | |
| 7 | **Excess distributions carryover to 2024.** Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | Excess from 2019 | | | |
| b | Excess from 2020 | | | |
| c | Excess from 2021 | | | |
| d | Excess from 2022 | | | |
| e | Excess from 2023 | | | |

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

CREDIT CARD REWARDS

2019 AMOUNT: $ 2,061.

2020 AMOUNT: $ 1,160.

2021 AMOUNT: $ 1,142.

2022 AMOUNT: $ 1,889.

2023 AMOUNT: $ 1,203.

OTHER INCOME

2019 AMOUNT: $ 137.

2020 AMOUNT: $ 3,072.

2021 AMOUNT: $ 7.

2023 AMOUNT: $ 1,500.

RELEASE OF BAD DEBT

2021 AMOUNT: $ 11,274.

2022 AMOUNT: $ 1,753.

GROUP PURCHASING PROGRAM

2021 AMOUNT: $ 5,254.

2022 AMOUNT: $ 8,602.

2023 AMOUNT: $ 8,346.

HLS SSO

2021 AMOUNT: $ 2,000.

EXECUTIVE WORKING GROUP

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

2023 AMOUNT: $ 600.

**Schedule B**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

**Attach to Form 990, 990-EZ, or 990-PF.**
**Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

**2023**

| Name of the organization | **Employer identification number** |
|---|---|
| HUMENTUM, INC. | 52-1312495 |

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 501(c)( 3 ) (enter number) organization |
| | [ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | [ ] 527 political organization |
| Form 990-PF | [ ] 501(c)(3) exempt private foundation |
| | [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | [ ] 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.**
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

**For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.**

Name of organization: HUMENTUM, INC.

Employer identification number: 52-1312495

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | NET DIMENSIONS<br>C/O LEARNING TECHNOLOGY GROUP 18/F,<br>SIU ON CENTRE, 188 LOCKHART ROAD<br>WAN CHAI, HONG KONG | $ 650,584. | Person ☐<br>Payroll ☐<br>Noncash ☒<br>(Complete Part II for noncash contributions.) |
| 2 | ARTICULATE GLOBAL INC<br>244 5TH AVE STE 2960<br>NEW YORK, NY 10001 | $ 269,820. | Person ☐<br>Payroll ☐<br>Noncash ☒<br>(Complete Part II for noncash contributions.) |
| 3 | CEGOS<br>19 RENE-JACQUES STREET<br>ISSY-LES-MOULINEAUX , FRANCE 92798 | $ 293,857. | Person ☐<br>Payroll ☐<br>Noncash ☒<br>(Complete Part II for noncash contributions.) |
| 4 | SKILLSOFT CORPORATION<br>300 INNOVATIVE WAY, SUITE 201<br>NASHUA, NH 03062 | $ 404,354. | Person ☐<br>Payroll ☐<br>Noncash ☒<br>(Complete Part II for noncash contributions.) |
| 5 | SPEEXX, DIGITAL PUBLISHING<br>TUMBLINGERSTRAE 32<br>MUNICH, GERMANY 32 80337 | $ 543,236. | Person ☐<br>Payroll ☐<br>Noncash ☒<br>(Complete Part II for noncash contributions.) |
| 6 | PAPYRUS (AFRICA CPE)<br>60, RUE CHAVANNES<br>PTION-VILLE, HAITI | $ 798,824. | Person ☒<br>Payroll ☐<br>Noncash ☐<br>(Complete Part II for noncash contributions.) |

Name of organization: HUMENTUM, INC.

Employer identification number: 52-1312495

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 7 | ENGENDER HEALTH (TIME)<br>505 9TH STREET NW, SUITE 601<br>WASHINGTON, DC 20004 | $ 113,580. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

Name of organization: HUMENTUM, INC.

Employer identification number: 52-1312495

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| 1 | SOFTWARE LICENSE AND COURSE CONTENT | $ 650,584. | 09/30/24 |
| 2 | SOFTWARE LICENSE AND COURSE CONTENT | $ 269,820. | 09/30/24 |
| 3 | SOFTWARE LICENSE AND COURSE CONTENT | $ 293,857. | 09/30/24 |
| 4 | SOFTWARE LICENSE AND COURSE CONTENT | $ 404,354. | 09/30/24 |
| 5 | SOFTWARE LICENSE AND COURSE CONTENT | $ 543,236. | 09/30/24 |
| | | $ | |

Name of organization: HUMENTUM, INC.

Employer identification number: 52-1312495

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

**SCHEDULE D**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

**Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
**Attach to Form 990.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047
**2023**
**Open to Public Inspection**

**Name of the organization** HUMENTUM, INC.

**Employer identification number** 52-1312495

## Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

## Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | | | Held at the End of the Tax Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included on line 2a | 2c | |
| d | Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

**Part III** **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV** **Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

**Part V** **Endowment Funds** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%

b Permanent endowment _____%

c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| (i) Unrelated organizations? | 3a(i) | | |
| (ii) Related organizations? | 3a(ii) | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI** **Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 523,859. | 490,698. | 33,161. |
| d Equipment | | 228,640. | 228,640. | 0. |
| e Other | | | | |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))* | | | | 33,161. |

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| **Total.** (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | | |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| **Total.** (Col. (b) must equal Form 990, Part X, line 13, col. (B)) | | |

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 15, col. (B))* | |

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) DUE TO AFFILIATE | 469,455. |
| (3) OPERATING LEASE LIABILITIES | 168,526. |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 25, col. (B))* | 637,981. |

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... [X]

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 9,901,974. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains (losses) on investments | 2a | 296,330. | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | 81,169. | | |
| e | Add lines **2a** through **2d** | | | 2e | 377,499. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 9,524,475. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 10,478. | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 10,478. |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | 9,534,953. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 9,719,796. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | 87,117. | | |
| e | Add lines **2a** through **2d** | | | 2e | 87,117. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 9,632,679. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 10,478. | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 10,478. |
| 5 | Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)* | | | 5 | 9,643,157. |

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT HAS EVALUATED HUMENTUM'S TAX POSITIONS AND CONCLUDED THAT IT HAS NOT TAKEN ANY UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE CONSOLIDATED FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF FASB ASC 740.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

| | |
|---|---|
| LOSS ON FOREIGN CURRENCY TRANSLATION ADJUSTMENTS | -5,948. |
| RECLASS OF SUB LEASE EXPENSES | 87,117. |
| TOTAL TO SCHEDULE D, PART XI, LINE 2D | 81,169. |

PART XII, LINE 2D - OTHER ADJUSTMENTS:

**Part XIII Supplemental Information** *(continued)*

RECLASS OF SUB LEASE EXPENSES 87,117.

**SCHEDULE F (Form 990)**

Department of the Treasury
Internal Revenue Service

# Statement of Activities Outside the United States

**Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**

**Attach to Form 990.**

**Go to** *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization: HUMENTUM, INC.

**Employer identification number:** 52-1312495

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... ☐ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

| **(a)** Region | **(b)** Number of offices in the region | **(c)** Number of employees, agents, and independent contractors in the region | **(d)** Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region) | **(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region | **(f)** Total expenditures for and investments in the region |
|---|---|---|---|---|---|
| CENTRAL AMERICA AND THE CARIBBEAN | 0 | 0 | PROGRAM SERVICES | TRAINING/RESOURCES | 40,093. |
| EUROPE (INCLUDING ICELAND & GREENLAND) | 0 | 10 | PROGRAM SERVICES | TRAINING/RESOURCES | 32,749. |
| SUB-SAHARAN AFRICA | 0 | 0 | PROGRAM SERVICES | TRAINING/RESOURCES | 360,068. |
| EAST ASIA AND THE PACIFIC | 0 | 0 | PROGRAM SERVICES | TRAINING/RESOURCES | 17,263. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **3 a** Subtotal ..... | 0 | 10 | | | 450,173. |
| **b** Total from continuation sheets to Part I ..... | 0 | 0 | | | 0. |
| **c** **Totals** (add lines 3a and 3b) ..... | 0 | 10 | | | 450,173. |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule F (Form 990) 2023**

LHA 332071 11-29-23

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of noncash assistance | (h) Description of noncash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
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2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter .....

3 Enter total number of other organizations or entities .....

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

| **(a)** Type of grant or assistance | **(b)** Region | **(c)** Number of recipients | **(d)** Amount of cash grant | **(e)** Manner of cash disbursement | **(f)** Amount of noncash assistance | **(g)** Description of noncash assistance | **(h)** Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* ☐ Yes ☒ No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* ☒ Yes ☐ No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* ☐ Yes ☒ No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* ☐ Yes ☒ No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* ☒ Yes ☐ No

**Part V** **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

ALL PAYMENTS ARE FOR HOTELS, AIRLINES, MEETING VENUES. CATERING AND TRAINER FEES ETC. AMOUNTS ARE ALSO INCLUDED FOR ESTIMATED STAFF TIME ALLOCATED TO THE VARIOUS REGIONS. IN ADDITION, FOR EUROPE THIS INCLUDES THE COSTS OF INDEPENDENT CONSULTANTS CARRYING OUT THE WORK, UK BASED STAFF SALARIES AND THE ASSOCIATED SOCIAL SECURITY COSTS, BAD DEBTS FROM NON-COLLECTIBLE INCOME AND IRRECOVERABLE TAXES PAID.

**SCHEDULE J (Form 990)**

Department of the Treasury
Internal Revenue Service

# Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
**Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
**Attach to Form 990.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization: HUMENTUM, INC.

**Employer identification number:** 52-1312495

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| **1a** | Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.<br>☐ First-class or charter travel ☐ Housing allowance or residence for personal use<br>☐ Travel for companions ☐ Payments for business use of personal residence<br>☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees<br>☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef) | | | |
| **b** | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | | |
| **2** | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? | 2 | | |
| **3** | Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.<br>☒ Compensation committee ☐ Written employment contract<br>☐ Independent compensation consultant ☒ Compensation survey or study<br>☐ Form 990 of other organizations ☒ Approval by the board or compensation committee | | | |
| **4** | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: | | | |
| **a** | Receive a severance payment or change-of-control payment? | 4a | | X |
| **b** | Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | | X |
| **c** | Participate in or receive payment from an equity-based compensation arrangement? | 4c | | X |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| | **Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.** | | | |
| **5** | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: | | | |
| **a** | The organization? | 5a | | X |
| **b** | Any related organization? | 5b | | X |
| | If "Yes" on line 5a or 5b, describe in Part III. | | | |
| **6** | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: | | | |
| **a** | The organization? | 6a | | X |
| **b** | Any related organization? | 6b | | X |
| | If "Yes" on line 6a or 6b, describe in Part III. | | | |
| **7** | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III | 7 | X | |
| **8** | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | 8 | | X |
| **9** | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | 9 | | |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule J (Form 990) 2023**

LHA 332111 11-06-23

**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1) CHRISTINE SOW | (i) | 275,000. | 12,000. | 0. | 13,750. | 985. | 301,735. | 0. |
| CEO/PRESIDENT & SECRETARY | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) CHRISTOPHER PROULX | (i) | 211,560. | 244. | 0. | 10,578. | 1,790. | 224,172. | 0. |
| CHIEF GROWTH OFFICER | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) KIM KUCINSKAS | (i) | 145,819. | 404. | 0. | 7,291. | 22,030. | 175,544. | 0. |
| TECHNICAL DIR., ORG. TRANSFORMATION | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (4) CYNTHIA SMITH | (i) | 146,652. | 404. | 0. | 7,333. | 12,643. | 167,032. | 0. |
| SENIOR DIRECTOR, GLOBAL INITIATIVES | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
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| | (i) | | | | | | | |
| | (ii) | | | | | | | |

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

CHRISTINE SOW RECIEVED A BONUS OF $12,000 THAT WAS PERFORMANCE BASED.

**SCHEDULE M (Form 990)**

Department of the Treasury
Internal Revenue Service

# Noncash Contributions

**Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
**Attach to Form 990.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization: HUMENTUM, INC.

**Employer identification number:** 52-1312495

## Part I Types of Property

| | | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|---|---|---|---|---|
| 1 | Art - Works of art | | | | |
| 2 | Art - Historical treasures | | | | |
| 3 | Art - Fractional interests | | | | |
| 4 | Books and publications | | | | |
| 5 | Clothing and household goods | | | | |
| 6 | Cars and other vehicles | | | | |
| 7 | Boats and planes | | | | |
| 8 | Intellectual property | | | | |
| 9 | Securities - Publicly traded | | | | |
| 10 | Securities - Closely held stock | | | | |
| 11 | Securities - Partnership, LLC, or trust interests | | | | |
| 12 | Securities - Miscellaneous | | | | |
| 13 | Qualified conservation contribution - Historic structures | | | | |
| 14 | Qualified conservation contribution - Other | | | | |
| 15 | Real estate - Residential | | | | |
| 16 | Real estate - Commercial | | | | |
| 17 | Real estate - Other | | | | |
| 18 | Collectibles | | | | |
| 19 | Food inventory | | | | |
| 20 | Drugs and medical supplies | | | | |
| 21 | Taxidermy | | | | |
| 22 | Historical artifacts | | | | |
| 23 | Scientific specimens | | | | |
| 24 | Archeological artifacts | | | | |
| 25 | Other ( SOFTWARE LICENS ) | X | 104,104 | 2,174,610. | COST |
| 26 | Other ( ) | | | | |
| 27 | Other ( ) | | | | |
| 28 | Other ( ) | | | | |

**29** Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement ..... **29** 0

| | | | Yes | No |
|---|---|---|---|---|
| 30a | During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? | 30a | | X |
| b | If "Yes," describe the arrangement in Part II. | | | |
| 31 | Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? | 31 | X | |
| 32a | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | X |
| b | If "Yes," describe in Part II. | | | |
| 33 | If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | | |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule M (Form 990) 2023**

LHA 332141 09-11-23

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER ON PART I, COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

**SCHEDULE O (Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**
**Attach to Form 990 or Form 990-EZ.**
**Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization: HUMENTUM, INC.

Employer identification number: 52-1312495

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM IS REVIEWED BY THE CHIEF FINANCE & OPERATIONS OFFICER AND THE FINANCE COMMITTEE, THEN PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY IS MONITORED AND ENFORCED BY THE CHIEF EXECUTIVE OFFICER. ALL OF THE BOARD OF DIRECTORS SIGN THE CONFLICT OF INTEREST STATEMENT ANNUALLY. THE BOARD MEMBER IS TO DECLARE ANY CONFLICT OF INTEREST AND DOES NOT VOTE OR PARTICIPATE IN SUCH A DISCUSSION. IF THE ORGANIZATION BECOMES AWARE OF ANY CONFLICT OF INTEREST, THIS IS RAISED WITH THE PERSON DIRECTLY.

FORM 990, PART VI, SECTION B, LINE 15:

THE CHIEF EXECUTIVE OFFICER'S COMPENSATION IS EVALUATED ANNUALLY BY THE BOARD OF DIRECTORS. THE CHIEF EXECUTIVE OFFICER'S COMPENSATION IS REVIEWED AND SET AT THE BEGINNING OF THE FISCAL YEAR. STAFF PERFORMANCE ARE EVALUATED ANNUALLY. COMPENSATION IS BENCHMARKED AGAINST BOTH INGOS AND MEMBER ASSOCIATIONS TO PROVIDE EQUITY. SALARY ADJUSTMENTS ARE MADE AT THE BEGINNING OF EACH FISCAL YEAR, WHERE APPLICABLE.

FORM 990, PART VI, SECTION C, LINE 19:

ALL GOVERNING DOCUMENTS INCLUDING THE CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

Name of the organization: HUMENTUM, INC.

Employer identification number: 52-1312495

LOSS ON FOREIGN CURRENCY TRANSLATION ADJUSTMENTS -5,948.

**SCHEDULE R (Form 990)**

Department of the Treasury
Internal Revenue Service

# Related Organizations and Unrelated Partnerships

**Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
**Attach to Form 990.**
**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization: HUMENTUM, INC.

**Employer identification number:** 52-1312495

**Part I** **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**Part II** **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | No |
|---|---|---|---|---|---|---|---|
| HUMENTUM UK<br>23-38 HYTHE BRIDGE STREET<br>OXFORD, ENGLAND, UNITED KINGDOM | MANAGEMENT ACCOUNTING FOR NGOS | UNITED KINGDOM | | | HUMENTUM | X | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule R (Form 990) 2023**

332161 09-28-23 LHA

**Part III** **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? Yes | (i) No |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |

**Part V** **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

| | | | Yes | No |
|---|---|---|---|---|
| **1** | During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | | |
| **a** | Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity | 1a | | X |
| **b** | Gift, grant, or capital contribution to related organization(s) | 1b | | X |
| **c** | Gift, grant, or capital contribution from related organization(s) | 1c | | X |
| **d** | Loans or loan guarantees to or for related organization(s) | 1d | | X |
| **e** | Loans or loan guarantees by related organization(s) | 1e | | X |
| **f** | Dividends from related organization(s) | 1f | | X |
| **g** | Sale of assets to related organization(s) | 1g | | X |
| **h** | Purchase of assets from related organization(s) | 1h | | X |
| **i** | Exchange of assets with related organization(s) | 1i | | X |
| **j** | Lease of facilities, equipment, or other assets to related organization(s) | 1j | | X |
| **k** | Lease of facilities, equipment, or other assets from related organization(s) | 1k | | X |
| **l** | Performance of services or membership or fundraising solicitations for related organization(s) | 1l | | X |
| **m** | Performance of services or membership or fundraising solicitations by related organization(s) | 1m | | X |
| **n** | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | | X |
| **o** | Sharing of paid employees with related organization(s) | 1o | X | |
| **p** | Reimbursement paid to related organization(s) for expenses | 1p | X | |
| **q** | Reimbursement paid by related organization(s) for expenses | 1q | X | |
| **r** | Other transfer of cash or property to related organization(s) | 1r | X | |
| **s** | Other transfer of cash or property from related organization(s) | 1s | X | |

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| | **(a)** Name of related organization | **(b)** Transaction type (a-s) | **(c)** Amount involved | **(d)** Method of determining amount involved |
|---|---|---|---|---|
| (1) | HUMENTUM UK | O | 454,058. | COST |
| (2) | HUMENTUM UK | Q | 77,561. | COST |
| (3) | HUMENTUM UK | R | 314,800. | COST |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners sec. 501(c)(3) orgs.? Yes | (e) No | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **5471**

(Rev. December 2023)

Department of the Treasury
Internal Revenue Service

# Information Return of U.S. Persons With Respect to Certain Foreign Corporations

**Go to www.irs.gov/Form5471 for instructions and the latest information.**

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning OCT 1 , 2023, and ending SEP 30, 2024

OMB No. 1545-0123

Attachment Sequence No. **121**

Name of person filing this return: HUMENTUM, INC.

**A** Identifying number: 52-1312495

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address): 1015 15TH STREET NW, 1000

**B** Category of filer (See instructions. Check applicable box(es).): 1a ☐ 1b ☐ 1c ☐ 2 ☐ 3 ☐ 4 ☒ 5a ☐ 5b ☐ 5c ☐

City or town, state, and ZIP code: WASHINGTON, DC 20005

**C** Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 100.00 %

Filer's tax year beginning OCT 1 ,2023 , and ending SEP 30 ,2024

**D** Check box if this is a final Form 5471 for the foreign corporation ☐

**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐

**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐

**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions)

**H** Person(s) on whose behalf this information return is filed:

| (1) Name | (2) Address | (3) Identifying number | (4) Check applicable box(es) | | |
|---|---|---|---|---|---|
| | | | Shareholder | Officer | Director |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**Important:** *Fill in all applicable lines and schedules. All information* **must** *be in English. All amounts* **must** *be stated in U.S. dollars unless otherwise indicated.*

**1a** Name and address of foreign corporation:
HUMENTUM UK
C/O CRITCHLEYS LLP, 23-38 HYTHE BRIDGE STREET
OXFORD OX12EP
UNITED KINGDOM

**b(1)** Employer identification number, if any: 00-0000000

**b(2)** Reference ID number (see instructions): HUM001UK

**b(3)** Previous reference ID number(s), if any (see instr.)

**c** Country under whose laws incorporated: UNITED KINGDOM

| d Date of incorporation | e Principal place of business | f Principal business activity code number | g Principal business activity | h Functional currency code |
|---|---|---|---|---|
| 07/03/00 | UNITED KINGDOM | 611000 | EDUCATION/TRAI | GBP |

**2** Provide the following information for the foreign corporation's accounting period stated above.

**a** Name, address, and identifying number of branch office or agent (if any) in the United States

**b** If a U.S. income tax return was filed, enter:

| (i) Taxable income or (loss) | (ii) U.S. income tax paid (after all credits) |
|---|---|
| | |

**c** Name and address of foreign corporation's statutory or resident agent in country of incorporation

**d** Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different:
JOCELYN BOUGHTON
23-38 HYTHE BRIDGE ST
OXFORD OX1 2EP
UNITED KINGDOM

## Schedule A Stock of the Foreign Corporation

| (a) Description of each class of stock | (b) Number of shares issued and outstanding | |
|---|---|---|
| | (i) Beginning of annual accounting period | (ii) End of annual accounting period |
| COMMON | 1 | 1 |
| | | |
| | | |
| | | |

## Schedule B Shareholders of Foreign Corporation

### Part I U.S. Shareholders of Foreign Corporation (see instructions)

| (a) Name, address, and identifying number of shareholder | (b) Description of each class of stock held by shareholder. **Note:** This description should match the corresponding description entered in Schedule A, column (a). | (c) Number of shares held at beginning of annual accounting period | (d) Number of shares held at end of annual accounting period | (e) Pro rata share of Subpart F income (enter as a percentage) |
|---|---|---|---|---|
| HUMENTUM, INC. | | 1 | 1 | 100.00% |
| P.O. BOX 412147 | COMMON | | | |
| BOSTON MA 02241 | | | | |
| 52-1312495 | | | | |
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### Part II Direct Shareholders of Foreign Corporation (see instructions)

| (a) Name, address, and identifying number of shareholder. Also, include country of incorporation or formation, if applicable. | (b) Description of each class of stock held by shareholder. **Note:** This description should match the corresponding description entered in Schedule A, column (a). | (c) Number of shares held at beginning of annual accounting period | (d) Number of shares held at end of annual accounting period |
|---|---|---|---|
| HUMENTUM, INC. | | 1 | 1 |
| P.O. BOX 412147 | COMMON | | |
| BOSTON MA 02241 | | | |
| 52-1312495 | | | |
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**Schedule C** **Income Statement** (see instructions)

**Important:** *Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.*

| | | | Functional Currency | U.S. Dollars |
|---|---|---|---|---|
| Income | 1a Gross receipts or sales | 1a | | |
| | b Returns and allowances | 1b | | |
| | c Subtract line 1b from line 1a | 1c | | |
| | 2 Cost of goods sold | 2 | | |
| | 3 Gross profit (subtract line 2 from line 1c) | 3 | | |
| | 4 Dividends | 4 | | |
| | 5 Interest | 5 | 3,047. | 3,862. |
| | 6a Gross rents | 6a | | |
| | b Gross royalties and license fees | 6b | | |
| | 7 Net gain or (loss) on sale of capital assets | 7 | | |
| | 8a Foreign currency transaction gain or loss - unrealized | 8a | -5,543. | -7,026. |
| | b Foreign currency transaction gain or loss - realized | 8b | -10,852. | -13,755. |
| | 9 Other income (attach statement) SEE STATEMENT 1 | 9 | 783,949. | 993,663. |
| | 10 Total income (add lines 3 through 9) | 10 | 770,601. | 976,744. |
| Deductions | 11 Compensation not deducted elsewhere | 11 | 306,544. | 388,547. |
| | 12a Rents | 12a | | |
| | b Royalties and license fees | 12b | | |
| | 13 Interest | 13 | | |
| | 14 Depreciation not deducted elsewhere | 14 | | |
| | 15 Depletion | 15 | | |
| | 16 Taxes (exclude income tax expense (benefit)) | 16 | | |
| | 17 Other deductions (attach statement - exclude income tax expense (benefit)) SEE STATEMENT 2 | 17 | 684,481. | 867,586. |
| | 18 Total deductions (add lines 11 through 17) | 18 | 991,025. | 1,256,133. |
| Net Income | 19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) | 19 | -220,424. | -279,389. |
| | 20 Unusual or infrequently occurring items | 20 | | |
| | 21a Income tax expense (benefit) - current | 21a | | |
| | b Income tax expense (benefit) - deferred | 21b | | |
| | 22 Current year net income or (loss) per books (combine lines 19 through 21b) | 22 | -220,424. | -279,389. |
| Other Comprehensive Income | 23a Foreign currency translation adjustments | 23a | | |
| | b Other | 23b | | |
| | c Income tax expense (benefit) related to other comprehensive income | 23c | | |
| | 24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) | 24 | | |

## Schedule F Balance Sheet

**Important:** *Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.*

| | Assets | | (a) Beginning of annual accounting period | (b) End of annual accounting period |
|---|---|---|---|---|
| 1 | Cash | 1 | 284,374. | 378,158. |
| 2a | Trade notes and accounts receivable | 2a | 45,725. | 132. |
| b | Less allowance for bad debts | 2b | ( ) | ( ) |
| 3 | Derivatives | 3 | | |
| 4 | Inventories | 4 | | |
| 5 | Other current assets (attach statement) SEE STATEMENT 3 | 5 | 1,360. | 1,493. |
| 6 | Loans to shareholders and other related persons | 6 | | |
| 7 | Investment in subsidiaries (attach statement) | 7 | | |
| 8 | Other investments (attach statement) | 8 | | |
| 9a | Buildings and other depreciable assets | 9a | | |
| b | Less accumulated depreciation | 9b | ( ) | ( ) |
| 10a | Depletable assets | 10a | | |
| b | Less accumulated depletion | 10b | ( ) | ( ) |
| 11 | Land (net of any amortization) | 11 | | |
| 12 | Intangible assets: | | | |
| a | Goodwill | 12a | | |
| b | Organization costs | 12b | | |
| c | Patents, trademarks, and other intangible assets | 12c | | |
| d | Less accumulated amortization for lines 12a, 12b, and 12c | 12d | ( ) | ( ) |
| 13 | Other assets (attach statement) SEE STATEMENT 4 | 13 | 381,775. | 469,455. |
| 14 | Total assets | 14 | 713,234. | 849,238. |
| | **Liabilities and Shareholders' Equity** | | | |
| 15 | Accounts payable | 15 | 91,571. | 156,657. |
| 16 | Other current liabilities (attach statement) SEE STATEMENT 5 | 16 | 144,364. | 494,671. |
| 17 | Derivatives | 17 | | |
| 18 | Loans from shareholders and other related persons | 18 | | |
| 19 | Other liabilities (attach statement) | 19 | | |
| 20 | Capital stock: | | | |
| a | Preferred stock | 20a | | |
| b | Common stock | 20b | | |
| 21 | Paid-in or capital surplus (attach reconciliation) | 21 | | |
| 22 | Retained earnings | 22 | 477,299. | 197,910. |
| 23 | Less cost of treasury stock | 23 | ( ) | ( ) |
| 24 | Total liabilities and shareholders' equity | 24 | 713,234. | 849,238. |

## Schedule G Other Information

| | | Yes | No |
|---|---|---|---|
| 1 | During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? | | X |
| | If "Yes," see the instructions for required statement. | | |
| 2 | During the tax year, did the foreign corporation own an interest in any trust? | | X |
| 3 | During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? | | X |
| | If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions). | | |
| 4a | During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? | | X |
| | If "Yes," complete lines 4b and 4c. | | |
| b | Enter the total amount of the base erosion payments $ | | |
| c | Enter the total amount of the base erosion tax benefits $ | | |
| 5a | During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? | | X |
| | If "Yes," complete line 5b. | | |
| b | Enter the total amount of the disallowed deductions (see instructions) $ | | |

FORM 5471 OTHER INCOME STATEMENT 1

| DESCRIPTION | FUNCTIONAL CURRENCY | EXCHANGE RATE | U.S. DOLLAR |
|---|---|---|---|
| TRAINING COURSES & VIRTUAL EVENTS | 38,307. | .788949 | 48,554. |
| CONSULTING SERVICES | 74,451. | .788949 | 94,367. |
| MEMBERSHIP DUES | 41,485. | .788949 | 52,583. |
| CONTRIBUTIONS | 629,648. | .788949 | 798,085. |
| OTHER | 58. | .788949 | 74. |
| TOTAL TO 5471, SCHEDULE C, LINE 9 | 783,949. | | 993,663. |

FORM 5471 OTHER DEDUCTIONS STATEMENT 2

| DESCRIPTION | FUNCTIONAL CURRENCY | EXCHANGE RATE | U.S. DOLLAR |
|---|---|---|---|
| TRAINING SUPPORT, FACILITIES AND MA | 19,818. | .788949 | 25,119. |
| CONSULTANTS AND CONTRACTORS FOR CLI | 462,398. | .788949 | 586,094. |
| TRAVEL | 27,302. | .788949 | 34,606. |
| OFFICE EXPENSES | 537. | .788949 | 681. |
| TECHNOLOGY SUPPLIES AND SUPPORT | 166,660. | .788949 | 211,243. |
| DUES AND OTHER | 566. | .788949 | 717. |
| CREDIT CARD AND BANK SERVICE CHARGE | 257. | .788949 | 326. |
| PROFESSIONAL SERVICE FEES | 6,943. | .788949 | 8,800. |
| TOTAL TO 5471, SCHEDULE C, LINE 17 | 684,481. | | 867,586. |

FORM 5471 OTHER CURRENT ASSETS STATEMENT 3

| DESCRIPTION | BEG. OF ANNUAL ACCOUNTING PERIOD | END OF ANNUAL ACCOUNTING PERIOD |
|---|---|---|
| PREPAID EXPENSES AND OTHER CURRENT ASSETS | 1,360. | 1,493. |
| TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 5 | 1,360. | 1,493. |

FORM 5471 OTHER ASSETS STATEMENT 4

| DESCRIPTION | BEG. OF ANNUAL ACCOUNTING PERIOD | END OF ANNUAL ACCOUNTING PERIOD |
|---|---|---|
| DUE FROM AFFILIATE | 381,775. | 469,455. |
| TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 13 | 381,775. | 469,455. |

FORM 5471 OTHER CURRENT LIABILITIES STATEMENT 5

| DESCRIPTION | BEG. OF ANNUAL ACCOUNTING PERIOD | END OF ANNUAL ACCOUNTING PERIOD |
|---|---|---|
| DEFERRED REVENUE | 144,364. | 494,671. |
| TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 16 | 144,364. | 494,671. |

**Schedule G Other Information** *(continued)*

| | | Yes | No |
|---|---|---|---|
| 6a | Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation? | | X |
| | If "Yes," complete lines 6b, 6c, and 6d. See instructions. | | |
| b | Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) $ | | |
| c | Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI $ | | |
| d | Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI $ | | |
| 7 | During the tax year, was the foreign corporation a participant in any cost sharing arrangement? | | X |
| | If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year. | | |
| 8 | From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? | | X |
| 9a | Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year? | | X |
| | If "Yes," go to line 9b. | | |
| b | Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year | | |
| 10 | During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? | | X |
| | If "Yes," see instructions and attach statement. | | |
| 11 | During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? | | X |
| | If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G). | | |
| 12 | During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? | | X |
| 13 | During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? | | X |
| 14 | Did you answer "Yes" to any of the questions in the instructions for line 14? STMT 6 | X | |
| | If "Yes," enter the corresponding code(s) from the instructions and attach statement DM | | |
| 15 | Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? | | X |
| | If "Yes," enter the amount $ | | |
| 16 | Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? | | X |
| | If "Yes," enter the amount $ | | |
| 17a | Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)? | | X |
| b | If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)? | | |
| 18a | Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safehaven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)? | | X |
| b | Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safehaven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)? | | X |
| 19a | Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer of this Form 5471, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year? | | X |
| b | If the answer to question 19a is "Yes," provide the following. | | |
| | **(1)** The amount of such transaction(s), distribution(s), and acquisition(s) $ | | |
| | **(2)** The amount of such related party indebtedness $ | | |

FORM 5471 SCHEDULE G LINE 14 STATEMENT STATEMENT 6

| CODE | DESCRIPTION | AMOUNT |
|---|---|---|
| DM | DE MINIMIS | 3,047. |

**Schedule I** **Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder HUMENTUM, INC. Identifying number 52-1312495

| | | | |
|---|---|---|---|
| 1a | Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) | 1a | |
| b | Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) | 1b | |
| c | Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6) | 1c | |
| d | Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6) | 1d | |
| e | Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) | 1e | |
| f | Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) | 1f | |
| g | Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) | 1g | |
| h | Other subpart F income (enter result from Worksheet A) | 1h | |
| 2 | Earnings invested in U.S. property (enter the result from Worksheet B) | 2 | |
| 3 | Reserved for future use | 3 | |
| 4 | Factoring income | 4 | |
| | See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return. | | |
| 5a | Section 245A eligible dividends (see instructions) | 5a | |
| b | Extraordinary disposition amounts (see instructions) | 5b | |
| c | Extraordinary reduction amounts (see instructions) | 5c | |
| d | Section 245A(e) dividends (see instructions) | 5d | |
| e | Dividends not reported on line 5a, 5b, 5c, or 5d | 5e | |
| 6 | Exchange gain or (loss) on a distribution of previously taxed earnings and profits | 6 | |

| | | Yes | No |
|---|---|---|---|
| 7a | Was any income of the foreign corporation blocked? | | X |
| b | Did any such income become unblocked during the tax year (see section 964(b))? | | X |
| | If the answer to either question is "Yes," attach an explanation. | | |
| 8a | Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)? | | X |

b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year $ _____ and at the end of the tax year $ _____ . Provide an attachment detailing any changes from the beginning to the ending balances.

c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year $ _____ and at the end of the tax year $ _____ . Provide an attachment detailing any changes from the beginning to the ending balances.

9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) $

**SCHEDULE E (Form 5471)**

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

# Income, War Profits, and Excess Profits Taxes Paid or Accrued

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

| Name of person filing Form 5471 | Identifying number |
|---|---|
| HUMENTUM, INC. | 52-1312495 |

| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |
|---|---|---|
| HUMENTUM UK | 00-0000000 | HUM001UK |

a Separate Category (Enter code - see instructions.) ▶ GEN
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

## Part I Taxes for Which a Foreign Tax Credit Is Allowed

### Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation

| | (a) Name of Payor Entity | (b) EIN or Reference ID Number of Payor Entity | (c) Unsuspended Taxes | (d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.) | (e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day) | (f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day) |
|---|---|---|---|---|---|---|
| 1 | HUMENTUM UK | HUM001UK | ☐ | UK | 2024/09/30 | 2024/09/30 |
| 2 | | | ☐ | | | |
| 3 | | | ☐ | | | |
| 4 | | | ☐ | | | |

| | (g) Income Subject to Tax in the Foreign Jurisdiction (see instructions) | (h) If taxes are paid on U.S. source income, check box | (i) Local Currency in Which Tax Is Payable (enter code - see instructions) | (j) Tax Paid or Accrued (in local currency in which the tax is payable) | (k) Conversion Rate to U.S. Dollars | (l) In U.S. Dollars (divide column (j) by column (k)) | (m) In Functional Currency of Foreign Corporation |
|---|---|---|---|---|---|---|---|
| 1 | -220,424. | ☐ | GBP | | .788949000 | | 0. |
| 2 | | ☐ | | | | | |
| 3 | | ☐ | | | | | |
| 4 | | ☐ | | | | | |
| 5 | Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ▶ | | | | | | |
| 6 | Total (combine lines 1 through 4 of column (m)) ▶ | | | | | | |

### Section 2 - Taxes Deemed Paid by Foreign Corporation

| | (a) Name of Lower-Tier Distributing Foreign Corporation | (b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation | (c) Country or U.S. Possession to Which Tax Is Paid (Enter code-see instructions. Use a separate line for each.) | (d) PTEP Group (enter code) | (e) Annual PTEP Account (enter year) |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |

| | (f) PTEP Distributed (enter amount in functional currency) | (g) Total Amount of PTEP in the PTEP Group (in functional currency) | (h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD) | (i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD) |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ▶ | | | |

| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |
|---|---|---|
| HUMENTUM UK | 00-0000000 | HUM001UK |

a Separate Category (Enter code - see instructions.) ▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

## Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶

## Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

| | (a) Name of Payor Entity | (b) EIN or Reference ID No. of Payor Entity | (c) Section 901(j) | (d) Section 901(k) and (l) | (e) Section 901(m) | (f) U.S. Taxes | (g) Suspended Taxes | (h) Other | (i) Total |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |

| | | |
|---|---|---|
| 3 | In functional currency (combine lines 1 and 2) ▶ | |
| 4 | In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) ▶ | |

## Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

**IMPORTANT:** *Enter amounts in U.S. dollars.*

| | | Taxes related to: | | | |
|---|---|---|---|---|---|
| | | (a) Subpart F Income | (b) Tested Income | (c) Residual Income | (d) Suspended Taxes |
| 1a | Balance at beginning of year (as reported in prior year Schedule E-1) | | | | |
| b | Beginning balance adjustments (attach statement) | | | | |
| c | Adjusted beginning balance (combine lines 1a and 1b) | | | | |
| 2 | Adjustment for foreign tax redetermination | | | | |
| 3a | Taxes unsuspended under anti-splitter rules | | | | |
| b | Taxes suspended under anti-splitter rules | | | | |
| 4 | Taxes reported on Schedule E, Part I, Section 1, line 5, column (l) | | | | |
| 5 | Taxes carried over in nonrecognition transactions | | | | |
| 6 | Taxes reported on Schedule E, Part I, Section 2, line 5, column (i) | | | | |
| 7 | Other adjustments (attach statement) | | | | |
| 8 | Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7) | | | | |
| 9 | Taxes deemed paid with respect to inclusions (see instructions) | | | | |
| 10 | Taxes deemed paid with respect to actual distributions | | | | |
| 11 | Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P | | | | |
| 12 | Other (attach statement) | | | | |
| 13 | Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c)) | | | | |
| 14 | Reserved for future use | | | | |
| 15 | Reduction for other taxes not deemed paid | | | | |
| 16 | Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12 | | | | |

| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |
|---|---|---|
| HUMENTUM UK | 00-0000000 | HUM001UK |

a Separate Category (Enter code - see instructions.) ▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ▶

## Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation *(continued)*

**(e) Taxes related to previously taxed E&P** (see instructions)

| | (i) Reclassified section 965(a) PTEP | (ii) Reclassified section 965(b) PTEP | (iii) General section 959(c)(1) PTEP | (iv) Reclassified section 951A PTEP | (v) Reclassified section 245A(d) PTEP | (vi) Section 965(a) PTEP | (vii) Section 965(b) PTEP | (viii) Section 951A PTEP | (ix) Section 245A(d) PTEP | (x) Section 951(a)(1)(A) PTEP |
|---|---|---|---|---|---|---|---|---|---|---|
| 1a | | | | | | | | | | |
| b | | | | | | | | | | |
| c | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3a | | | | | | | | | | |
| b | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | | | | | | | | | | |

**SCHEDULE H (Form 5471)**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

# Current Earnings and Profits

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

| Name of person filing Form 5471 | | Identifying number |
|---|---|---|
| HUMENTUM, INC. | | 52-1312495 |
| Name of foreign corporation | EIN (if any) | Reference ID number (see instr.) |
| HUMENTUM UK | 00-0000000 | HUM001UK |

**IMPORTANT:** *Enter the amounts on lines 1 through 5c in* **functional** *currency.*

| | | | Net Additions | Net Subtractions | | |
|---|---|---|---|---|---|---|
| 1 | Current year net income or (loss) per foreign books of account | | | | 1 | -220,424. |
| 2 | Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions): | | | | | |
| a | Capital gains or losses | 2a | | | | |
| b | Depreciation and amortization | 2b | | | | |
| c | Depletion | 2c | | | | |
| d | Investment or incentive allowance | 2d | | | | |
| e | Charges to statutory reserves | 2e | | | | |
| f | Inventory adjustments | 2f | | | | |
| g | Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)) | 2g | | | | |
| h | Foreign currency gains or losses | 2h | 5,543. | | | |
| i | Other (attach statement) | 2i | | | | |
| 3 | Total net additions | 3 | 5,543. | | | |
| 4 | Total net subtractions | 4 | | | | |
| 5a | Current earnings and profits (line 1 plus line 3 minus line 4) | | | | 5a | -214,881. |
| b | DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) | | | | 5b | |
| c | Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines | | | | 5c | -214,881. |
| | (i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a)) | 5c(i) | | -214,881. | | |
| | (ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)) | 5c(ii) | | | | |
| | (iii) Section 901(j) category: | | | | | |
| | (A) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a) | 5c(iii)(A) | | | | |
| | (B) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a) | 5c(iii)(B) | | | | |
| | (C) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a) | 5c(iii)(C) | | | | |
| | (D) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a) | 5c(iii)(D) | | | | |
| d | Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) | | | | 5d | -272,364. |
| e | Enter exchange rate used for line 5d ▶ | | | .788949 | | |

LHA **For Paperwork Reduction Act Notice, see instructions.**

**SCHEDULE I-1 (Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

# Information for Global Intangible Low-Taxed Income

▶ **Attach to Form 5471.**
▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

| Name of person filing Form 5471 | | Identifying number |
|---|---|---|
| HUMENTUM, INC. | | 52-1312495 |
| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |
| HUMENTUM UK | 00-0000000 | HUM001UK |

Separate Category (Enter code - see instructions) ▶ GEN

| | | | | Functional Currency | Conversion Rate | U.S. Dollars |
|---|---|---|---|---|---|---|
| 1 | Gross income (see instructions if cost of goods sold exceed gross receipts) | | 1 | 776,144. | | |
| 2 | Exclusions (see instructions if cost of goods sold exceed gross receipts) | | | | | |
| a | Effectively connected income | 2a | | | | |
| b | Subpart F income | 2b | | | | |
| c | High-tax exception income per section 954(b)(4) | 2c | | | | |
| d | Related party dividends | 2d | | | | |
| e | Foreign oil and gas extraction income | 2e | | | | |
| 3 | Total exclusions (combine lines 2a through 2e) | | 3 | | | |
| 4 | Gross income less total exclusions (line 1 minus line 3) (see instructions) | | 4 | 776,144. | | |
| 5 | Deductions properly allocable to amount on line 4 | | 5 | 991,025. | | |
| 6 | Tested income (loss) (line 4 minus line 5) | | 6 | -214,881. | .788949 | -272,364. |
| 7 | Tested foreign income taxes | | 7 | | .788949 | |
| 8 | Qualified business asset investment (QBAI) | | 8 | | .788949 | |
| 9a | Interest expense included on line 5 | 9a | | | | |
| b | Qualified interest expense | 9b | | | | |
| c | Tested loss QBAI amount | 9c | | | | |
| d | Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- | | 9d | | .788949 | |
| 10a | Interest income included in line 4 | 10a | | | | |
| b | Qualified interest income | 10b | | | | |
| c | Tested interest income (line 10a minus line 10b). If zero or less, enter -0- | | 10c | | .788949 | |

LHA **For Paperwork Reduction Act Notice, see instructions.**

**Schedule I-1 (Form 5471) (Rev. 12-2021)**

312385 04-01-23

**SCHEDULE J (Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

# Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471: HUMENTUM, INC.

Identifying number: 52-1312495

Name of foreign corporation: HUMENTUM UK

EIN (if any): 00-0000000

Reference ID number: HUM001UK

a Separate Category (Enter code - see instructions.) ▶ GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶ UK

## Part I Accumulated E&P of Controlled Foreign Corporation

☐ Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

| **Important:** Enter amounts in functional currency. | | (a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance) | (b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance) | (c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) | (d) Hovering Deficit and Deduction for Suspended Taxes | (e) Previously Taxed E&P (see instructions) | |
|---|---|---|---|---|---|---|---|
| | | | | | | (i) Reclassified section 965(a) PTEP | (ii) Reclassified section 965(b) PTEP |
| 1a | Balance at beginning of year (as reported on prior year Schedule J) | -96,076. | 355,598. | | | | |
| b | Beginning balance adjustments (attach statement) | | | | | | |
| c | Adjusted beginning balance (combine lines 1a and 1b) | -96,076. | 355,598. | | | | |
| 2a | Reduction for taxes unsuspended under anti-splitter rules | | | | | | |
| b | Disallowed deduction for taxes suspended under anti-splitter rules | | | | | | |
| 3 | Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H) | -214,881. | | | | | |
| 4 | E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation | | | | | | |
| 5a | E&P carried over in nonrecognition transaction | | | | | | |
| b | Reclassify deficit in E&P as hovering deficit after nonrecognition transaction | | | | | | |
| 6 | Other adjustments (attach statement) | | | | | | |
| 7 | Total current and accumulated E&P (combine lines 1c through 6) | -310,957. | 355,598. | | | | |
| 8 | Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P | | | | | | |
| 9 | Actual distributions | | | | | | |
| 10 | Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P | | | | | | |
| 11 | Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) | | | | | | |
| 12 | Other adjustments (attach statement) | | | | | | |
| 13 | Hovering deficit offset of undistributed post-transaction E&P (see instructions) | | | | | | |
| 14 | Balance at beginning of next year (combine lines 7 through 13) | -310,957. | 355,598. | | | | |

**Part I** **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

| | (e) Previously Taxed E&P (see instructions) | | | | |
|---|---|---|---|---|---|
| | **(iii)** General section 959(c)(1) PTEP | **(iv)** Reclassified section 951A PTEP | **(v)** Reclassified section 245A(d) PTEP | **(vi)** Section 965(a) PTEP | **(vii)** Section 965(b) PTEP |
| 1a | | | | | |
| b | | | | | |
| c | | | | | |
| 2a | | | | | |
| b | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5a | | | | | |
| b | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |

| | (e) Previously Taxed E&P (see instructions) | | | (f) |
|---|---|---|---|---|
| | **(viii)** Section 951A PTEP | **(ix)** Section 245A(d) PTEP | **(x)** Section 951(a)(1)(A) PTEP | Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x)) |
| 1a | 178,630. | | | 438,152. |
| b | | | | |
| c | 178,630. | | | 438,152. |
| 2a | | | | |
| b | | | | |
| 3 | | | | -214,881. |
| 4 | | | | |
| 5a | | | | |
| b | | | | |
| 6 | | | | |
| 7 | 178,630. | | | 223,271. |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | 178,630. | | | 223,271. |

## Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

**Important:** Enter amounts in functional currency.

| | | | |
|---|---|---|---|
| 1 | Balance at beginning of year | 1 | |
| 2 | Additions (amounts subject to future recapture) | 2 | |
| 3 | Subtractions (amounts recaptured in current year) | 3 | |
| 4 | Balance at end of year (combine lines 1 through 3) | 4 | |



312423 04-01-23

**SCHEDULE M (Form 5471)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

# Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

| Name of person filing Form 5471 | Identifying number |
|---|---|
| HUMENTUM, INC. | 52-1312495 |

| Name of foreign corporation | EIN (if any) | Reference ID number |
|---|---|---|
| HUMENTUM UK | 00-0000000 | HUM001UK |

**Important:** *Complete a* **separate** *Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.*

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ UNITED KINGDOM,POUND .788949

| (a) Transactions of foreign corporation | (b) U.S. person filing this return | (c) Any domestic corporation or partnership controlled by U.S. person filing this return | (d) Any other foreign corporation or partnership controlled by U.S. person filing this return | (e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return) | (f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation |
|---|---|---|---|---|---|
| 1 Sales of stock in trade (inventory) | | | | | |
| 2 Sales of tangible property other than stock in trade | | | | | |
| 3 Sales of property rights (patents, trademarks, etc.) | | | | | |
| 4 Platform contribution transaction payments received | | | | | |
| 5 Cost sharing transaction payments received | | | | | |
| 6 Compensation received for technical, managerial, engineering, construction, or like services | | | | | |
| 7 Commissions received | | | | | |
| 8 Rents, royalties, and license fees received | | | | | |
| 9 Hybrid dividends received (see instr.) | | | | | |
| 10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) | | | | | |
| 11 Interest received | | | | | |
| 12 Premiums received for insurance or reinsurance | | | | | |
| 13 Loan guarantee fees received | | | | | |
| 14 Other amounts received (att. statement) | | | | | |
| 15 Add lines 1 through 14 | | | | | |
| 16 Purchases of stock in trade (inventory) | | | | | |
| 17 Purchases of tangible property other than stock in trade | | | | | |
| 18 Purchases of property rights (patents, trademarks, etc.) | | | | | |
| 19 Platform contribution transaction payments paid | | | | | |
| 20 Cost sharing transaction payments paid | | | | | |
| 21 Compensation paid for technical, managerial, engineering, construction, or like services | | | | | |
| 22 Commissions paid | | | | | |
| 23 Rents, royalties, and license fees paid | | | | | |
| 24 Hybrid dividends paid (see instructions) | | | | | |
| 25 Dividends paid (exclude hybrid dividends paid) | | | | | |
| 26 Interest paid | | | | | |
| 27 Premiums paid for insurance or reinsurance | | | | | |
| 28 Loan guarantee fees paid | | | | | |
| 29 Other amounts paid (attach statement) | | | | | |
| 30 Add lines 16 through 29 | | | | | |

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**

**Schedule M (Form 5471)** (Rev. 12-2021)

312371 04-01-23

Name of person filing Form 5471: HUMENTUM, INC.

**Identifying number**: 52-1312495

| (a) Transactions of foreign corporation | (b) U.S. person filing this return | (c) Any domestic corporation or partnership controlled by U.S. person filing this return | (d) Any other foreign corporation or partnership controlled by U.S. person filing this return | (e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return) | (f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation |
|---|---|---|---|---|---|
| **31** Accounts Payable | 209,715. | | | | |
| **32** Amounts borrowed (enter the maximum loan balance during the year) - see instr. | 662,212. | | | | |
| **33** Accounts Receivable | 177. | | | | |
| **34** Amounts loaned (enter the maximum loan balance during the year) - see instr. | 628,455. | | | | |

**SCHEDULE P (Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

# Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

| Name of person filing Form 5471 | Identifying number |
|---|---|
| HUMENTUM, INC. | 52-1312495 |
| **Name of U.S. shareholder** | **Identifying number** |
| HUMENTUM, INC. | 52-1312495 |

| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |
|---|---|---|
| HUMENTUM UK | 00-0000000 | HUM001UK |

**a** Separate Category (Enter code - see instructions.) ▶ GEN

**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ▶

## Part I Previously Taxed E&P in Functional Currency (see instructions)

| | | (a) Reclassified section 965(a) PTEP | (b) Reclassified section 965(b) PTEP | (c) General section 959(c)(1) PTEP |
|---|---|---|---|---|
| 1a | Balance at beginning of year (see instructions) | | | |
| b | Beginning balance adjustments (attach statement) | | | |
| c | Adjusted beginning balance (combine lines 1a and 1b) | | | |
| 2 | Reduction for taxes unsuspended under anti-splitter rules | | | |
| 3 | Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation | | | |
| 4 | Previously taxed E&P carried over in nonrecognition transaction | | | |
| 5 | Other adjustments (attach statement) | | | |
| 6 | Total previously taxed E&P (combine lines 1c through 5) | | | |
| 7 | Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P | | | |
| 8 | Actual distributions of previously taxed E&P | | | |
| 9 | Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P | | | |
| 10 | Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) | | | |
| 11 | Other adjustments (attach statement) | | | |
| 12 | Balance at beginning of next year (combine lines 6 through 11) | | | |

**Part I** **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

| | (d) Reclassified section 951A PTEP | (e) Reclassified section 245A(d) PTEP | (f) Section 965(a) PTEP | (g) Section 965(b) PTEP | (h) Section 951A PTEP | (i) Section 245A(d) PTEP | (j) Section 951(a)(1)(A) PTEP | (k) Total |
|---|---|---|---|---|---|---|---|---|
| 1a | | | | | 178,630. | | | 178,630. |
| b | | | | | | | | |
| c | | | | | 178,630. | | | 178,630. |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | 178,630. | | | 178,630. |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | 178,630. | | | 178,630. |

## Part II Previously Taxed E&P in U.S. Dollars

| | | (a) Reclassified section 965(a) PTEP | (b) Reclassified section 965(b) PTEP | (c) General section 959(c)(1) PTEP |
|---|---|---|---|---|
| 1a | Balance at beginning of year (see instructions) | | | |
| b | Beginning balance adjustments (attach statement) | | | |
| c | Adjusted beginning balance (combine lines 1a and 1b) | | | |
| 2 | Reduction for taxes unsuspended under anti-splitter rules | | | |
| 3 | Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation | | | |
| 4 | Previously taxed E&P carried over in nonrecognition transaction | | | |
| 5 | Other adjustments (attach statement) | | | |
| 6 | Total previously taxed E&P (combine lines 1c through 5) | | | |
| 7 | Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P | | | |
| 8 | Actual distributions of previously taxed E&P | | | |
| 9 | Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P | | | |
| 10 | Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) | | | |
| 11 | Other adjustments (attach statement) | | | |
| 12 | Balance at beginning of next year (combine lines 6 through 11) | | | |



312367 04-01-23

**Part II Previously Taxed E&P in U.S. Dollars** *(continued)*

| | (d) Reclassified section 951A PTEP | (e) Reclassified section 245A(d) PTEP | (f) Section 965(a) PTEP | (g) Section 965(b) PTEP | (h) Section 951A PTEP | (i) Section 245A(d) PTEP | (j) Section 951(a)(1)(A) PTEP | (k) Total |
|---|---|---|---|---|---|---|---|---|
| 1a | | | | | 218,795. | | | 218,795. |
| b | | | | | | | | |
| c | | | | | 218,795. | | | 218,795. |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | 218,795. | | | 218,795. |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | 218,795. | | | 218,795. |

**SCHEDULE Q (Form 5471)**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

# CFC Income by CFC Income Groups

**Attach to Form 5471.**
**Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471: HUMENTUM, INC.
**Identifying number**: 52-1312495

Name of foreign corporation: HUMENTUM UK
EIN (if any): 00-0000000
**Reference ID number** (see instructions): HUM001UK

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

**A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ..... GEN

**B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) .....

**C** If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions) .....

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

**D** Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

**E** If this Schedule Q is being completed for FOGEI or FORI income, check this box ..... ☐

| *Enter amounts in functional currency of the foreign corporation (unless otherwise noted).* | (i) Country Code | (ii) Gross Income | (iii) Definitely Related Expenses | (iv) Related Person Interest Expense | (v) Other Interest Expense | (vi) Research & Experimental Expenses | (vii) Other Expenses (attach statement) |
|---|---|---|---|---|---|---|---|
| **1** Subpart F Income Groups | | | | | | | |
| **a** Dividends, Interest, Rents, Royalties, & Annuities (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **b** Net Gain From Certain Property Transactions (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **c** Net Gain From Commodities Transactions (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **d** Net Foreign Currency Gain (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **e** Income Equivalent to Interest (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **f** Other Foreign Personal Holding Company Income (Total) (attach statement - see instructions) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |

**Important:** See **Computer-Generated Schedule Q** in instructions.

**For Paperwork Reduction Act Notice, see instructions.**

| | (viii) Current Year Tax on Reattributed Income From Disregarded Payments | (ix) Current Year Tax on All Other Disregarded Payments | (x) Other Current Year Taxes | (xi) Net Income (column (ii) less columns (iii) through (x)) | (xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars) | (xiii) Average Asset Value | (xiv) High Tax Election | (xv) Loss Allocation | (xvi) Net Income After Loss Allocation (column (xi) minus column (xv)) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | |
| a | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| b | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| c | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| d | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| e | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| f | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |

**Important:** See **Computer-Generated Schedule Q** in instructions.

| *Enter amounts in functional currency of the foreign corporation (unless otherwise noted).* | (i) Country Code | (ii) Gross Income | (iii) Definitely Related Expenses | (iv) Related Person Interest Expense | (v) Other Interest Expense | (vi) Research & Experimental Expenses | (vii) Other Expenses (attach statement) |
|---|---|---|---|---|---|---|---|
| **1** Subpart F Income Groups | | | | | | | |
| **g** Foreign Base Company Sales Income (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **h** Foreign Base Company Services Income (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **i** Full Inclusion Foreign Base Company Income (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **j** Insurance Income (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **k** International Boycott Income | | | | | | | |
| **l** Bribes, Kickbacks, and Other Payments | | | | | | | |
| **m** Section 901(j) income | | | | | | | |
| **2** Recaptured Subpart F Income | | | | | | | |
| **3** Tested Income Group (Total) | | 776,144. | 991,025. | | | | |
| **(1)** Unit name: HUMENTUM UK | UK | 776,144. | 991,025. | | | | |
| **(2)** Unit name: | | | | | | | |
| **4** Residual Income Group (Total) | | | | | | | |
| **(1)** Unit name: | | | | | | | |
| **(2)** Unit name: | | | | | | | |
| **5** Total | | 776,144. | 991,025. | | | | |

**Important:** See **Computer-Generated Schedule Q** in instructions.

| | (viii) Current Year Tax on Reattributed Income From Disregarded Payments | (ix) Current Year Tax on All Other Disregarded Payments | (x) Other Current Year Taxes | (xi) Net Income (column (ii) less columns (iii) through (x)) | (xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars) | (xiii) Average Asset Value | (xiv) High Tax Election | (xv) Loss Allocation | (xvi) Net Income After Loss Allocation (column (xi) minus column (xv)) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | |
| g | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| h | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| i | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| j | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| k | | | | | | | | | |
| l | | | | | | | | | |
| m | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | -214,881. | | | | | -214,881. |
| (1) | | | | -214,881. | | | | | -214,881. |
| (2) | | | | | | | | | |
| 4 | | | | | | | | | |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| 5 | | | | -214,881. | | | | | -214,881. |

**Important:** See **Computer-Generated Schedule Q** in instructions.

**SCHEDULE R (Form 5471)**
(December 2020)
Department of the Treasury
Internal Revenue Service

# Distributions From a Foreign Corporation

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

| Name of person filing Form 5471 | | Identifying number |
|---|---|---|
| HUMENTUM, INC. | | 52-1312495 |
| Name of foreign corporation | EIN (if any) | Reference ID number (see instructions) |
| HUMENTUM UK | 00-0000000 | HUM001UK |

| | (a) Description of distribution | (b) Date of distribution | (c) Amount of distribution in foreign corporation's functional currency | (d) Amount of E&P distribution in foreign corporation's functional currency |
|---|---|---|---|---|
| 1 | NO DISTRIBUTIONS | 09/30/2024 | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
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| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |

Form **8992**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

# U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

**Go to www.irs.gov/Form8992 for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **992**

| Name of person filing this return | A Identifying number |
|---|---|
| HUMENTUM, INC. | 52-1312495 |
| Name of U.S. shareholder | B Identifying number |
| HUMENTUM, INC. | 52-1312495 |

## Part I Net Controlled Foreign Corporation (CFC) Tested Income

| | | | |
|---|---|---|---|
| 1 | Sum of Pro Rata Share of Net Tested Income<br>If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e).<br>If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder. | 1 | |
| 2 | Sum of Pro Rata Share of Net Tested Loss<br>If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f).<br>If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder. | 2 | ( 272,364. ) |
| 3 | Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here | 3 | -272,364. |

## Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

| | | | | |
|---|---|---|---|---|
| 1 | Net CFC Tested Income. Enter amount from Part I, line 3 | | 1 | |
| 2 | Deemed Tangible Income Return (DTIR)<br>If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10).<br>If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder. | | 2 | |
| 3a | Sum of Pro Rata Share of Tested Interest Expense<br>If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j).<br>If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank. | 3a | | |
| b | Sum of Pro Rata Share of Tested Interest Income<br>If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i).<br>If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank. | 3b | | |
| c | Specified Interest Expense<br>If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-.<br>If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder | | 3c | |
| 4 | Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0- | | 4 | |
| 5 | GILTI. Subtract line 4 from line 1. If zero or less, enter -0- | | 5 | 0. |

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Form **8992** (Rev. 12-2022)

308241 04-01-23

**SCHEDULE A (Form 8992)**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

# Schedule of Controlled Foreign Corporation (CFC) Information To Compute Global Intangible Low-Taxed Income (GILTI)

**Go to** *www.irs.gov/Form 8992* **for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **992A**

Name of person filing this schedule: HUMENTUM, INC.

**A** Identifying number: 52-1312495

Name of U.S. shareholder: HUMENTUM, INC.

**B** Identifying number: 52-1312495

| **(a)** Name of CFC | **(b)** EIN or Reference ID |
|---|---|
| HUMENTUM UK | HUM001UK |

| | **Calculations for Net Tested Income** (see instructions) | | | | | | | | **GILTI Allocated to Tested Income CFCs** (see instructions) | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **(c)** Tested Income | **(d)** Tested Loss | **(e)** Pro Rata Share of Tested Income | **(f)** Pro Rata Share of Tested Loss | **(g)** Pro Rata Share of Qualified Business Asset Investment (QBAI) | **(h)** Pro Rata Share of Tested Loss QBAI Amount | **(i)** Pro Rata Share of Tested Interest Income | **(j)** Pro Rata Share of Tested Interest Expense | **(k)** GILTI Allocation Ratio (Divide Col. (e) by Col. (e), Line 1 Total) | **(l)** GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k)) |
| | 0. | (272,364) | 0. | (272,364) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| | | ( ) | | ( ) | | ( ) | | | | |
| **1.** Totals (see instructions) | 0. | (272,364) | 0. | (272,364) | | ( ) | | | | |

**Totals on line 1 should include the totals from any continuation sheets.**

LHA **For Paperwork Reduction Act Notice, see Instructions for Form 8992.**

**Schedule A (Form 8992) (Rev. 12-2022)**

308242 04-01-23

Electronic Filing PDF Attachment

Form **5713**

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service

# International Boycott Report

For tax year beginning October 1, 20 23,
and ending September 30, 20 24.
▶ Controlled groups, see instructions.

OMB No. 1545-0216

**Attachment Sequence No. 123**

**Paper filers must file in duplicate** (see **When and Where to File** in the instructions)

Name: Humentum, Inc.

**Identifying number:** 52-1312495

Number, street, and room or suite no. If a P.O. box, see instructions.: 1015 15th Street NW, Suite 1000

City or town, state, and ZIP code: Washington, DC 20005

Address of service center where your tax return is filed: Ogden, UT

Type of filer (check one):

☐ Individual ☐ Partnership ☑ Corporation ☐ Trust ☐ Estate ☐ Other

**1** **Individuals**—Enter adjusted gross income from your tax return (see instructions)

**2** **Partnerships and corporations:**

**a** Partnerships—Enter each partner's name and identifying number.

**b** Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.
**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

| Name | Identifying number |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |

If more space is needed, attach additional sheets and check this box ▶ ☐

| | Code | Description |
|---|---|---|
| **c** Enter principal business activity code and description (see instructions) | 611000 | Educational Services |
| **d** IC-DISCs—Enter principal product or service code and description (see instructions) | | |

**3** **Partnerships**—Each partnership filing Form 5713 must give the following information:

**a** Partnership's total assets (see instructions)

**b** Partnership's ordinary income (see instructions)

**4** **Corporations**—Each corporation filing Form 5713 must give the following information:

**a** Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.): Form 990

**b** Common tax year election (see instructions)

**(1)** Name of corporation ▶

**(2)** Employer identification number

**(3)** Common tax year beginning , 20, and ending , 20.

**c** Corporations filing this form enter:

**(1)** Total assets (see instructions): 4,796,298

**(2)** Taxable income before net operating loss and special deductions (see instructions): -0-

**5** **Estates or trusts**—Enter total income (Form 1041, page 1)

**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

**a** Foreign tax credit

**b** Deferral of earnings of controlled foreign corporations

**c** Deferral of IC-DISC income

**d** FSC exempt foreign trade income

**e** Foreign trade income qualifying for the extraterritorial income exclusion

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ **Signature** **Date** ▶ **Title**

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 12030E Form **5713** (Rev. 12-2010)

| | | Yes | No |
|---|---|---|---|
| 7a | Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)? | | ✔ |
| b | If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))? | | ✔ |
| c | Do you own any stock of an IC-DISC? | | ✔ |
| d | Do you claim any foreign tax credit? | | ✔ |
| e | Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)? | | ✔ |
| | If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year? | | ✔ |
| f | Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)? | | ✔ |
| | If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year? | | ✔ |
| g | Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)? | | ✔ |
| h | Are you a partner in a partnership that has reportable operations under section 999(a)? | | ✔ |
| i | Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)? | | ✔ |
| j | Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income? | | ✔ |

## Part I Operations in or Related to a Boycotting Country (see instructions)

| | | Yes | No |
|---|---|---|---|
| 8 | **Boycott of Israel**—Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** in the instructions.) | ✔ | |

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ▶ ☐

| | Name of country (1) | Identifying number of person having operations (2) | Principal business activity: Code (3) | Principal business activity: Description (4) | IC-DISCs only—Enter product code (5) |
|---|---|---|---|---|---|
| a | Iraq | 52-1312495 | 611000 | Educational Services | |
| b | Lebanon | 52-1312495 | 611000 | Educational Services | |
| c | Yemen | 52-1312495 | 611000 | Educational Services | |
| d | | | | | |
| e | | | | | |
| f | | | | | |
| g | | | | | |
| h | | | | | |
| i | | | | | |
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| m | | | | | |
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| o | | | | | |

| | Yes | No |
|---|---|---|
| **9** **Nonlisted countries boycotting Israel—** Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? | | ✔ |

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|---|---|---|---|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
| h | | | | |

| | Yes | No |
|---|---|---|
| **10** **Boycotts other than the boycott of Israel—**Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? | | ✔ |

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|---|---|---|---|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
| h | | | | |

| | Yes | No |
|---|---|---|
| **11** Were you requested to participate in or cooperate with an international boycott? . . . . . | | ✔ |
| If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.) | | |
| **12** Did you participate in or cooperate with an international boycott? . . . . . | | ✔ |

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

**Note:** *If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).*

## Part II Requests for and Acts of Participation in or Cooperation With an International Boycott

| | | Requests | | Agreements | |
|---|---|---|---|---|---|
| | | Yes | No | Yes | No |
| **13a** | Did you receive requests to enter into, or did you enter into, any agreement (see instructions): | | | | |
| **(1)** | As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to— | | | | |
| **(a)** | Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country? | | ✔ | | ✔ |
| **(b)** | Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? | | ✔ | | ✔ |
| **(c)** | Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion? | | ✔ | | ✔ |
| **(d)** | Refrain from employing individuals of a particular nationality, race, or religion? | | ✔ | | |
| **(2)** | As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott? | | ✔ | | ✔ |

**b** **Requests and agreements**—if the answer to any part of 13a is "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ▶ ☐

| | Name of country (1) | Identifying number of person receiving the request or having the agreement (2) | Principal business activity | | IC-DISCs only—Enter product code (5) | Type of cooperation or participation | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Number of requests | | Number of agreements | |
| | | | Code (3) | Description (4) | | Total (6) | Code (7) | Total (8) | Code (9) |
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