



The Association of
Accountants and
Financial Professionals
in Business



IMA'S 2025 ANNUAL REPORT

Meeting the Moment & Shaping *What Comes Next*

Highlights from July 1, 2024 to June 30, 2025

CONTENTS

IMA'S 2025 ANNUAL REPORT

3 Empowering Professionals with
Knowledge, Skills, and Confidence

5 The Year of Expanding Horizons

6 Volunteers: The Heart of IMA

7 Key Accomplishments

8 Regional Perspectives

11 Innovating to Align with
Real-Life Career Journeys

12 Community Empowers Members

13 Expanding Our Geographic
Reach and Influence

14 IMA Giving Back

Empowering Professionals with Knowledge, Skills, and Confidence



Mike DePrisco
President and CEO,
IMA

As we reflect on 2025, it's clear that the world of accounting and finance is undergoing a profound transformation—one shaped by technology, data, and the relentless pace of change. At IMA® (Institute of Management Accountants), our mission has never been more relevant: to empower accounting and finance professionals with the knowledge, skills, and confidence to lead through this transformation.

This past year, IMA achieved meaningful progress—delivering strong financial results and expanding our global reach, even amid a rapidly evolving professional landscape. Our growth reflects one central truth: Members and organizations alike are looking to IMA as the foremost association for future-ready learning in management accounting and finance.

Together, we provided more than 390,000 CPE credits through courses, podcasts, events, and webinars, spanning over 184,000 learning engagements worldwide. These milestones aren't just numbers, they represent the value that our offerings are providing to members, the real-world impact of continuous learning and a shared commitment to professional excellence.

Just as our global learning initiatives drive member growth, so do our local communities. More than 200 chapters and councils play a vital role in advancing our mission, offering in-person events and peer-to-peer learning that bring professional development closer to home.

All of this progress ultimately centers on one priority: equipping IMA members with the skills and capabilities they need to stand out, stay relevant, and grow in an evolving business landscape. Earlier this year, we updated the IMA Management Accounting Competency Framework, ensuring that it reflects both the core and emerging skills required to succeed in a dynamic environment. This foundation now drives our expanded learning ecosystem—one that blends credibility, flexibility, and influence for the modern professional.

The CMA® (Certified Management Accountant) certification remains the gold standard for validating management accounting expertise, strategic decision making, and business leadership. We continue to invest in ensuring the CMA reflects a modern testing experience with content and knowledge needed for today's dynamic environment. We recently introduced the CMA exam in Japanese to support our expansion in that market. Removing language barriers and opening doors for more professionals to pursue certification with confidence are our goals.

As we broaden access and modernize our flagship certification, we are also responding to the growing need for more agile, targeted pathways that help professionals build skills at the pace of change. Professionals need access to faster, more focused ways to build new capabilities. That's why we launched IMA Micro-credentials, a new step in professional development.

IMA Micro-credentials are built on our updated Competency Framework and backed by IMA's 100+ years of expertise. IMA Micro-credentials offer specialized learning pathways that address emerging priorities such as AI in finance and data literacy. Each IMA Micro-credential delivers practical, role-specific skills that can be applied immediately, empowering individuals to accelerate their careers while giving employers confidence in measurable outcomes.

The skills gap is not closing on its own, it's widening, and rapidly. But the good news is that the solutions are within our reach. Through new Micro-credentials, innovative learning design, enterprise solutions, and a thriving global community, IMA is helping professionals everywhere meet the moment—and shape what comes next.



Mike DePrisco

President and CEO, IMA



Mike DePrisco
President and CEO,
IMA

The Year of Expanding Horizons



This year has been one of the most meaningful years of my journey with IMA. Stepping into the role of Chair as the first Asian to serve in this position was an honor, but more importantly, it reflected the spirit of inclusion and global openness that defines our community.

Looking back, I feel proud of what we accomplished together. The launch of the Corporate Membership Program stands out as a major step forward. I was fortunate to be involved right from the beginning, and seeing it take shape has been incredibly rewarding. It is already helping organizations rethink how they invest in their people.

We also introduced the revised IMA Competency Framework. This update came at an important time for our profession. It brings clarity to the skills finance professionals need as technology rapidly reshapes the world around us, while still holding on to the principles that guide good judgment and good work.

My time traveling across regions was equally fulfilling. Meeting members, students, volunteers, and partners reaffirmed my belief that the strength of IMA lies in its people. Their enthusiasm reminded me how deeply the spirit of volunteering lives in our culture.

Our learning ecosystem grew stronger with new IMA Micro-credentials, and the launch of the CMA in Japanese opened doors to a wider community. We also signed several new partnerships, many of which are already showing early results. India and the Middle East continue to grow at a remarkable pace, and being part of that momentum has been a privilege.

Numbers speak the truth. After some challenging years post-COVID, we have restored profitability. This year's report shows a clear, steady path of disciplined growth and financial stability. I am happy to say that IMA stands stronger and more resilient than ever.

As I reflect on my own journey, from chapter volunteer to chapter president, then to Global Board Director, and now Global Chair, I feel truly grateful. And I remain confident that the future of our profession is bright, and that IMA will continue to help shape it.

Sunil Deshmukh, CMA

IMA Global Chair



Volunteers: *The Heart of IMA*

IMA's more than 2,000 volunteers embody what is best about our organization—dedication, leadership, and an unwavering commitment to advancing the management accounting profession. Across more than 200 chapters and councils worldwide, these individuals generously give their time and expertise to strengthen our community. Whether mentoring a student chapter member, organizing an educational event, or contributing to IMA committees and initiatives, our volunteers inspire others to learn, lead, and serve. Their passion and professionalism fuel IMA's mission and ensure that our profession continues to grow stronger, more connected, and more future-ready every day.



"Our chapter has always been a space where ideas, knowledge, and people come together to create something meaningful. It is more than just a professional network—it is a community where learning never stops, where diverse perspectives are valued, and where each of us has the opportunity to contribute, grow, and lead."

Kavya Ramesh, CMA
IMA Chapter President, Bangalore



"We should all be grateful that we are attached to such a dynamic and agile, global-reaching association that provides so much value to our members. Our chapter educational sessions on cybersecurity and ethics are just two examples of the many learning opportunities IMA provides to its members."

Dante Roccasecca, CMA
IMA Chapter President, Hartford

KEY Accomplishments

More than

58,000

CMA candidates

More than

140,000

CMA's awarded

since 1972

More than

390,000

CPE credits

awarded this fiscal year

More than

125,000

members

More than

\$125,000

in research grants

this fiscal year

More than

\$2,000,000

in scholarships

awarded to date

Our Count Me In podcast featured

39 new episodes,

with more than

29,000 downloads



More than

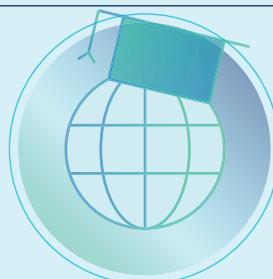
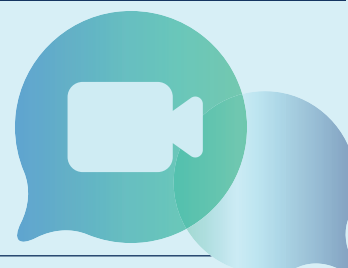
2,000

volunteers

Over

150

webinars



129

endorsed academic
and university
programs around
the world

Regional PERSPECTIVES



THE AMERICAS

In fiscal year 2025, IMA Americas advanced its strategic focus on delivering value beyond certifications and deepening engagement with members and organizations. Corporate Membership continued to grow in its first full year, and we introduced virtual Executive Roundtables as a Corporate Membership benefit, enabling finance leaders to exchange insights and share best practices.

We also established new partnerships to broaden IMA's reach and impact, as well as to strengthen existing ones. IMA events like the the IMA25 Accounting & Finance Conference in Scottsdale as well as the Student Leadership Conference in Anaheim serves as premier opportunities for member engagement.

IMA certifications continued to grow across the Americas, supported by pilot initiatives that will serve as models for future partnerships. The launch of the highly anticipated AI in Finance Micro-credential further underscored IMA's commitment to upskilling the current and next generation of finance and accounting professionals.

Anil Narayan

Senior Director, Business Development, The Americas



ASIA-PACIFIC

Fiscal year 2025 marked a key milestone as a new APAC (Asia-Pacific) leadership team stepped into place. Spanning 16 economies, IMA APAC activated members in key markets and positioned chapters as the center of the professional community. From hosting dynamic events to forming an IMA Fun Run team, we fostered a sense of connection and belonging.

To support member retention, we reinstated inactive members, achieving a 10% improvement in retention rates. With the help of our Japan chapter, we also introduced the CMA exam in Japanese. This will open doors for 90% of Japanese professionals who face language barriers.

Growth in the APAC region is robust, strengthened by key markets like the Philippines, Vietnam, and Japan. We will use this momentum to drive more expansion of IMA in other emerging markets.

Marcel Ewals

Director, IMA APAC



CHINA

With IMA's new vision, IMA China has expanded its offerings and strengthened engagement with members and partners. Through our FMAA™ (Financial and Managerial Accounting Associate), CMA, and CSCA® (Certified in Strategy and Competitive Analysis) certification programs, we focused on upskilling and reskilling both individual members and corporate partner teams.

Through various events, such as the 11th IMA China Annual Conference, we provided the latest industry insights as well as professional and social networking opportunities. Through the IMA Management Accounting Book Series, Strategic Finance, and research reports, we continued to advance and distribute thought leadership. Additionally, we have developed nearly 300 high-quality Chinese language courses in total to provide members with free continuing professional education.

All these efforts reflect IMA's long-term commitment to strengthening the practice and application of management accounting in the China market.

Richard Li

IMA VP, China Operations



EUROPE

In fiscal year 2025, IMA Europe saw the formation of new chapters in Greece, France, and Italy. Member engagement rose across the region, and our community of members and volunteers continues to demonstrate strong commitment and leadership.

Our collaborations with universities, companies, and CMA course providers expanded both reach and relevance. Together we advanced continuous learning and created high-quality networking opportunities that position IMA as a trusted partner in the professional development of the European workforce.

We also realized meaningful growth across our corporate membership base. This expansion allowed us to prepare a larger number of professionals for the future and support their career ambitions. Companies now rely on IMA to build finance functions that deliver higher value and operate with greater strategic impact.

Alain Mulder

IMA Region Head, Europe



MIDDLE EAST AND AFRICA

In fiscal year 2025, IMA Middle East and Africa achieved significant milestones that strengthened its presence and deepened strategic partnerships across the region. A key highlight was the signing of memorandums of understanding (MOUs) with influential institutions, including the UAE Ministry of Finance, to advance awareness and adoption of the FMAA and CMA programs. These agreements reinforced IMA's role as a trusted partner in advancing professional excellence and elevating the profile of management accounting across government and academic sectors.

Building on this momentum, the rollout of the IMA FMAA Academic Partnership further expanded access to globally recognized finance and accounting education. By collaborating with universities and educational institutions, IMA helped equip students and early-career professionals with industry-relevant knowledge and credentials aligned with evolving regional workforce needs. This initiative underscored IMA's commitment to nurturing future-ready talent and supporting sustainable professional development throughout the Middle East and Africa.

In addition, IMA Chair-Elect Brigitte De Graaff visited the region, lending her leadership and expertise to a series of educational engagements and stakeholder meetings. Her presence reinforced IMA's dedication to the region and spotlighted critical topics such as ESG, workforce development, and the future of the profession. These sessions not only showcased IMA's thought leadership but also fostered meaningful dialogue and collaboration with local partners, further solidifying IMA's influence and impact across the region.

Ahmad Mkhallati

Senior Director, IMA Middle East & Africa



INDIA

IMA India experienced substantial growth during this fiscal year, marking one of its strongest years in the region. The country recorded significant expansion across academic partnerships, corporate engagement, and member activation, reinforcing India's status as a strategic high-growth market in IMA's global ecosystem.

Leadership engagement, including strategic ties to the National Stock Exchange Academy Limited, enhanced national credibility and opened new institutional pathways. IMA India widened its academic footprint with new university partnerships, strengthened networks, and expanded key growth initiatives.

Corporate membership also accelerated, with rising adoption of CMA-qualified talent and IMA Micro-credentials in analytics, AI, and decision support. India's chapters delivered strong member engagement and contributed meaningfully to the regional retention gains.

This year IMA India played a pivotal role in growing new territories, solidifying its position as a key driver of regional strategy and future global impact.

Arindam Ghosh

IMA Country Head, India

Innovating to Align with Real-Life *Career Journeys*

Accounting and finance professionals today navigate dynamic career paths shaped by rapid technological and business change. IMA continues to meet members where they are—providing personalized learning solutions that adapt to every stage of a professional journey.

Whether members are seeking technical mastery through certifications like the CMA, CSCA, or FMAA, or developing leadership and soft skills through peer-to-peer engagement in Shared Interest Groups, IMA ensures that each professional can learn, grow, and lead with confidence.

This year, IMA advanced its learning ecosystem by updating the Management Accounting Competency Framework, aligning it with the evolving skills required in the digital era. The Framework enables a flexible and role-specific approach to professional development, giving professionals the tools to stay current while providing employers assurance that their teams' new capabilities deliver measurable business results.



"Being part of IMA, especially the Kochi Chapter, has been a game-changer for me. From planning events to learning through global webinars, and courses like 'AI in Finance,' it's helped me stay ahead and feel truly connected to a global network."

Arjun Suresh Babu, CMA

Associate Team Lead - Finance, EGC Global Services



"Pursuing certifications like the CMA and CSCA goes beyond personal achievement. These certifications foster a sense of connection and community which are the heart of IMA."

Jarah Marie Fuentes, CMA, CSCA

Sr. Finance, Blockchain & Cryptocurrency
The Moon Group



"The FMAA enhanced my knowledge and foundational understanding of management accounting."

Gary Joshua Mata, CMA, FMAA

Finance Specialist, SAP

Community Empowers Members

In fiscal year 2025, IMA's conferences and events continued to deliver exceptional learning and networking experiences to empower accounting and finance professionals worldwide. Attendees consistently highlighted the strong emphasis on community and relationship-building as a key benefit, alongside the diverse range and high quality of educational sessions.

That spirit of community continued throughout the year with IMA's Shared Interest Groups (SIGs), which provide an online forum where members of the accounting and finance community can come together to discuss trends, share best practices, make connections, and gain real-world insight into the topics professionals are facing. Covering areas such as Technology Solutions & Practices, Sustainable Business, Small Business, Performance Management, People & Culture, Profitability & Cost Management, Not For Profit, and Banking & Financial Services, these groups offer targeted opportunities for peer learning and specialized engagement across critical areas of the profession.

Whether it was SIGs, IMA25, the Women's Leadership Summit, or the Student Leadership Conference, attendees call out IMA's content and thought leadership for its relevance to trends and challenges. Speakers and sessions at these events reflected the profession's growing interest in technology-driven insights. IMA's commitment to creating engaging, high-impact professional development experiences through conferences and events is one of the hallmarks of our organization.



"Attending the IMA conference was truly a transformative experience for me, both professionally and personally. As someone who naturally leans more introverted, I often shy away from large networking events. But this conference created a welcoming, engaging environment that encouraged meaningful connection. I found myself stepping out of my comfort zone, joining conversations, asking questions, and building relationships with professionals from all over the country."

Holly Adams

Controller, Southern Sky Aviation



"I love attending the IMA annual conference every year. It is a great North Star that helps me see blind spots and understand if the path I have chosen for my company is in line with industry experts."

Greg Hoggard, CMA

VP of Finance, Versova

Expanding Our Geographic Reach and Influence

IMA continues to expand its global footprint—serving professionals across Asia-Pacific, China, Europe, the Americas, India, and the Middle East and Africa—while deepening our local engagement through chapters, partnerships, and new regional initiatives.

A milestone achievement in fiscal year 2025 was the expansion of IMA into the Japanese market and the translation of the CMA exam into Japanese, marking an important step in supporting members and candidates in one of the world's most dynamic markets.

Across all regions, IMA's leaders are driving growth through education, member engagement, and advocacy for the profession. India now represents one of IMA's largest markets, which speaks to the talent in accounting and finance in the region and the role IMA is playing in promoting the profession. Their efforts underscore our shared mission to empower accounting and finance professionals everywhere to thrive in an increasingly complex business landscape.

In addition, IMA continues to expand its influence through strategic partnerships with organizations that share our commitment to upskilling, ethics, and business excellence. These collaborations extend our impact, amplify our voice, and strengthen IMA's position as a trusted global partner in the future of the accounting and finance profession.



"IMA's expansion into Japan, including offering the CMA exam in Japanese, represents far more than a milestone—it is a turning point for our country's accounting and finance profession. For the first time, Japanese professionals can access a global community that believes finance leaders are not only analysts, but strategic partners who create value and shape the future.

Watching our members grow in confidence and unlock new possibilities has been the greatest honor of my role as Japan Chapter President."

Zen Ishibashi, CMA, CSCA
IMA Japan Chapter President

IMA Giving Back

At IMA, a spirit of giving back—to our members, our profession, and our global communities—drives everything we do. We believe that access to education and opportunity should never be limited by financial barriers, and we are proud to invest in the future of accounting and finance professionals around the world.

In fiscal year 2025, IMA provided more than \$2 million in scholarship funds to date to support individuals pursuing professional certifications or continuing education. Through the IMA Research Foundation, we awarded over \$125,000 in research grants, advancing thought leadership and innovation in management accounting.

These efforts reflect IMA's enduring commitment to empower individuals, strengthen our profession, and give back to the communities we serve—ensuring that the next generation of accounting and finance leaders can achieve their goals and make a lasting impact.



"I'm really grateful to have received an IMA Student Scholarship, and I would highly recommend applying.

As a Ph.D. student, I was able to pursue the CMA certification at no cost during a time when I had limited financial resources. Earning the CMA has strengthened my credibility in the classroom and enhanced my professional appeal to employers."

Luke Barnhart, Ph.D., CMA

Visiting Assistant Professor of Accounting,
Binghamton University School of Management



"This grant will enable us to advance research at the intersection of sustainability and accounting reporting. It empowers us to dive deeper into the implications of IFRS S1 and S2 in the UK, an area that urgently needs attention. We are particularly appreciative of the IMA Research Foundation's transparent, supportive, and well-structured review and administration process, which made the experience both constructive and encouraging. A huge thank you to the IMA Research Foundation for making this possible!"

Suman Lodh, Ph.D.

Associate Professor, Finance, Kingston University

John Sebastian Pereira, Ph.D.

Head of Accounting, Finance, and Informatics, Kingston University

Kevin N'guessan, Ph.D.

Course Director, Accounting and Business, Kingston University



"The IMA research grant not only supported the execution of my project but also helped expand my engagement with the practitioner community. This support enhanced both the rigor and the practical impact of my research."

Ivo Tafkov, Ph.D.

Universität Bern IUC-MA

COMBINED STATEMENTS OF FINANCIAL POSITION
June 30, (in thousands)

ASSETS	2025	2024
Current assets		
Cash and cash equivalents	\$5,468	\$2,372
Investments, at fair value	30,439	25,119
Accounts receivable, net of allowance for doubtful accounts of \$360 at each year end	231	255
Other current assets	599	733
Prepaid expenses	1,478	501
Total current assets	<u>38,215</u>	<u>28,980</u>
Non-current assets		
Right-of-use operating lease assets, net	1,003	637
Fixed assets, net	<u>1,475</u>	<u>4,796</u>
Total non-current assets	<u>2,478</u>	<u>5,433</u>
Total assets	<u><u>\$40,693</u></u>	<u><u>\$34,413</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$6,203	\$4,507
Accrued payroll and related benefits	2,689	1,904
Deferred revenue	18,037	20,649
Line of credit	-	2,500
Current portion of operating lease liabilities	307	522
Current portion of accrued postretirement benefits	<u>94</u>	<u>44</u>
Total current liabilities	<u>27,330</u>	<u>30,126</u>
Non-current liabilities		
Operating lease liabilities, less current portion	829	115
Accrued postretirement benefits, less current portion	<u>848</u>	<u>1,021</u>
Total non-current liabilities	<u>1,677</u>	<u>1,136</u>
Total liabilities	<u>29,007</u>	<u>31,262</u>
Contingencies		
Net assets		
Net assets without donor restrictions:		
IMA		
Current operating fund	320	(4,739)
Board-designated reserve fund	17,160	15,087
ICMA	(10,054)	(11,130)
IMAMEF	2,733	2,865
IMARF	<u>628</u>	<u>355</u>
Total net assets - without donor restrictions	10,787	2,438
Net assets with donor restrictions:		
IMAMEF - Century Scholarship Fund	<u>899</u>	<u>713</u>
Total net assets with donor restrictions	<u>899</u>	<u>713</u>
Total net assets	<u>11,686</u>	<u>3,151</u>
Total liabilities and net assets	<u><u>\$40,693</u></u>	<u><u>\$34,413</u></u>

COMBINED STATEMENTS OF ACTIVITIES
June 30, (in thousands)

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating revenue						
Examination fees	\$22,180	\$-	22,180	\$19,937	\$-	\$19,937
Membership dues and fees	16,152	-	16,152	16,117	-	16,117
Education programs	870	-	870	613	-	613
Conferences	2,462	-	2,462	1,973	-	1,973
Affinity program royalties and interest group products	127	-	127	397	-	397
Advertising and sales of publications	118	-	118	33	-	33
Contributions	19	100	119	-	100	100
Other	120	-	120	47	-	47
Releases from restrictions	15	(15)	-	8	(8)	-
Total operating revenue	<u>42,063</u>	<u>85</u>	<u>42,148</u>	<u>39,125</u>	<u>92</u>	<u>39,217</u>
Operating expenses						
Program services						
Certification advancement	8,458	-	8,458	10,244	-	10,244
Connecting the profession	2,990	-	2,990	3,101	-	3,101
Education and career services	2,726	-	2,726	2,351	-	2,351
Thought leadership	561	-	561	1,159	-	1,159
Total program services	<u>14,735</u>	<u>-</u>	<u>14,735</u>	<u>16,855</u>	<u>-</u>	<u>16,855</u>
Supporting services						
Building the association	10,071	-	10,071	12,777	-	12,777
Administration	14,274	-	14,274	15,997	-	15,997
Total supporting services	<u>24,345</u>	<u>-</u>	<u>24,345</u>	<u>28,774</u>	<u>-</u>	<u>28,774</u>
Total operating expenses	<u>39,080</u>	<u>-</u>	<u>39,080</u>	<u>45,629</u>	<u>-</u>	<u>45,629</u>
Surplus (deficit) of operating revenue over expenses	2,983	85	3,068	(6,504)	92	(6,412)
Gain on sale of building	2,535	-	2,535	-	-	-
Net investment income	<u>2,765</u>	<u>101</u>	<u>2,866</u>	<u>2,371</u>	<u>89</u>	<u>2,460</u>
Change in net assets before pension related adjustment other than service cost	8,283	186	8,469	(4,133)	181	(3,952)
Pension related adjustment other than service cost	<u>66</u>	<u>-</u>	<u>66</u>	<u>177</u>	<u>-</u>	<u>177</u>
Change in net assets	8,349	186	8,535	(3,956)	181	(3,775)
Net assets, beginning of year	<u>2,438</u>	<u>713</u>	<u>3,151</u>	<u>6,394</u>	<u>532</u>	<u>6,926</u>
Net assets, end of year	<u>\$10,787</u>	<u>\$899</u>	<u>\$11,686</u>	<u>\$2,438</u>	<u>\$713</u>	<u>\$3,151</u>

COMBINED STATEMENTS OF CASH FLOWS
June 30, (in thousands)

	2025	2024
Cash flows from operating activities:		
Change in net assets	\$8,535	\$(3,775)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	1,214	1,282
Right-of-use operating lease assets amortization	66	1,038
Realized and unrealized gains on investments	(2,830)	(2,460)
Gain on sale of building	(2,535)	-
Changes in assets and liabilities:		
Accounts receivable	24	(98)
Other current assets	134	132
Prepaid expenses	(977)	1,564
Right-of-use operating lease assets	(432)	-
Accounts payable and accrued expenses	1,696	(2,511)
Accrued payroll and related benefits	785	499
Deferred revenue	(2,612)	902
Operating lease liabilities	499	(1,026)
Accrued postretirement benefits	(123)	(116)
Net cash provided by (used in) operating activities	<u>3,444</u>	<u>(4,569)</u>
Cash flows from investing activities:		
Purchase of fixed assets	(577)	(129)
Purchases of investments	(3,588)	-
Sales of investments	1,098	3,769
Proceeds from sale of Building	5,219	-
Net cash provided by investing activities	<u>2,152</u>	<u>3,640</u>
Cash flows from financing activities:		
(Repayment) proceeds from borrowing on the line of credit	(2,500)	1,500
Net cash (used in) provided by financing activities	(2,500)	1,500
Net increase in cash and cash equivalents	<u>3,096</u>	<u>571</u>
Cash and cash equivalents, beginning of year	<u>2,372</u>	<u>1,801</u>
Cash and cash equivalents, end of year	<u><u>5,468</u></u>	<u><u>\$2,372</u></u>

More to come in 2026

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