

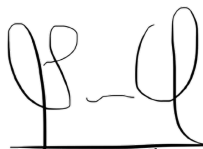
CONSOLIDATED BALANCE SHEETS

Pakka Inc. & Subsidiary

As of December 31st, 2025 and March 31st, 2025

(Amounts expressed in Dollars of the United States of America)

	December 31st, 2025 (Interim)	March 31st, 2025
ASSETS		
Current		
Cash	\$ 853	\$ 216,666
Accounts receivable	13,872	-
Other accounts receivable (note 5)	-	5,297
Inventory in transit	16,545	-
	31,270	221,963
Non-current		
Other accounts receivable (note 5)	680,087	444,150
Taxes receivable (note 6)	74,747	42,474
Capital work in progress (note 7)	3,569,807	2,528,295
Computer and equipment	9,512	11,238
	4,334,153	3,026,157
TOTAL ASSETS	\$ 4,365,423	\$ 3,248,120



Hector Leonardo Quijé Garcia

Nombre y Firma de Contador General

Rolando Yon

Nombre y Firma de CFO

Rolando Yon

Nombre y Firma del Representante Legal

CONSOLIDATED BALANCE SHEETS

Pakka Inc. & Subsidiary

As of December 31st, 2025 and March 31st, 2025

(Amounts expressed in Dollars of the United States of America)

	December 31st, 2025 (Interim)	March 31st, 2025
LIABILITIES		
Current		
Accounts payable (note 8)	\$ 51,520	\$ 153,801
Other current liabilities (note 9)	52,894	110,785
Customer advance payments	24,000	-
Loan payables (note 10)	75,000	-
	203,414	264,586
Non-current		
Accounts payable (note 8)	20,333	26,311
Accounts payable to related companies (note 11)	602,723	3,917,660
	623,056	3,943,971
TOTAL LIABILITIES	826,470	4,208,557
SHAREHOLDERS EQUITY		
Paid-in capital (note 12)	8,095,692	2,500,000
Accumulated deficit	(4,556,739)	(3,460,437)
TOTAL SHAREHOLDERS EQUITY	3,538,953	(960,437)
TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	\$ 4,365,423	\$ 3,248,120



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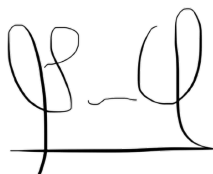
CONSOLIDATED INCOME STATEMENTS

Pakka Inc. & Subsidiary

For the nine months ended of

(Amounts expressed in Dollars of the United States of America)

	December 31st, 2025 (Interim)	December 31st, 2024 (Unaudited)
SALES	\$ 228,448	\$ -
Cost of Goods Sold	224,848	-
Gross profit on sales	3,600	-
OPERATING EXPENSES		
Administrative expenses (note 13)	1,176,885	1,455,182
Operating loss	(1,173,285)	(1,455,182)
OTHER INCOME AND (EXPENSES) - NET	79,461	(8,435)
Loss before income tax	(1,093,824)	(1,463,617)
Income tax (note 14)	-	-
Foreign currency translation adjustment	(2,478)	3,856
NET LOSS FOR THE PERIOD	\$ (1,096,302)	\$ (1,459,761)



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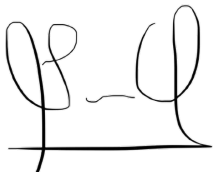
CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

Pakka Inc. & Subsidiary

For the nine months ended of

(Amounts expressed in Dollars of the United States of America)

	Suscribed and paid-in capital	Accumulated deficit	Total
Balance as of March 31st, 2025	\$ 2,500,000	\$ (3,460,437)	\$ (960,437)
Paid capital	5,595,692	-	5,595,692
Net loss for the period	-	(1,096,302)	(1,096,302)
BALANCE AS OF DECEMBER 31st, 2025 (Interim)	\$ 8,095,692	\$ (4,556,739)	\$ 3,538,953



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CONSOLIDATED STATEMENTS OF CASH FLOWS

Pakka Inc. & Subsidiary

For the nine months ended of

(Amounts expressed in Dollars of the United States of America)

	December 31st, 2025 (Interim)	December 31st, 2024 (Unaudited)
OPERATING ACTIVITIES		
Net loss	\$ (1,096,302)	\$ (1,459,761)
Adjustments to reconcile Net Loss to Net Cash provided by operations:		
Accounts Payable (A/P)	(104,774)	1,284
Other accounts receivable	(311,163)	(91,040)
Accounts Receivable (A/R)	396,201	(800)
Other current liabilities	(84,020)	120,559
Customer Advance Payments	24,000	800
Depreciation Reserve	1,125	1,475
Inventory in transit	(14,829)	-
Total for Adjustments to reconcile Net Income to Net Cash used in operations:		
	(93,460)	32,278
Net cash used in operating activities	(1,189,762)	(1,427,483)
INVESTING ACTIVITIES		
Computers & Office Equipment	(31,280)	(10,158)
Capital working progress	(5,346,293)	(720,107)
Net cash used in investing activities	(5,377,573)	(730,265)
FINANCING ACTIVITIES		
Cash (paid) received from related companies	(2,946,678)	2,000,000
Loan Payables	(225,000)	-
Paid-in capital	7,595,692	1,999,945
Net cash provided by financing activities	4,424,014	3,999,945
NET CHANGE IN CASH	(2,143,321)	1,842,197
Cash at beginning of period	2,144,174	301,977
CASH AT END OF PERIOD	\$ 853	\$ 2,144,174



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