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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Stockholders of
BKT TIRES INC.

We have audited the accompanying balance sheets of BKT Tires Inc. (the "Company") as of March 31, 2026 and 2025, and the related statements of operations and retained earnings and statements of cash flows for the years then ended and related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of BKT Tires, Inc., as of March 31, 2026 and 2025, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying supplementary information included on page 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.

The supplementary information for the years ended March 31, 2026 and 2025 have been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

anurag patel & associates, LLC
Certified Public Accountants

Holmdel, New Jersey
April 29, 2026

BKT TIRES INC.
BALANCE SHEETS

MARCH 31,		2026		2025
ASSETS				
Current Assets				
Cash	$	393,331	$	652,819
Accounts receivable		2,530,768		2,915,673
Accounts receivable - related party		613,566		980,049
Inventory		6,017,033		7,109,790
Prepaid expenses		25,344		36,942
Prepaid taxes		8,173		8,173
Deferred taxes		128,000		152,000
Total Current Assets		9,716,215		11,855,446
Total Assets	$	9,716,215	$	11,855,446
LIABILITIES AND STOCKHOLDER'S EQUITY				
Current Liabilities				
Bank line of credit	$	3,005,182	$	3,006,144
Accounts payable & accrued expenses		193,916		131,767
Accounts payable, related party		4,986,889		7,249,386
Due to affiliate		700,000		700,000
Total Current Liabilities		8,885,987		11,087,297
Commitments and contingencies (Note 6)				
Stockholder's Equity				
Common stock, $10 par value, 6,000 shares authorized, 6,000 shares issued and outstanding		60,000		60,000
Retained earnings		770,228		708,149
Total Stockholder's Equity		830,228		768,149
Total Liabilities and Stockholder's Equity	$	9,716,215	$	11,855,446

BKT TIRES INC.
STATEMENTS OF OPERATIONS & RETAINED EARNINGS

FOR THE YEARS ENDED MARCH 31,	2026	2025
Revenue, Tire sales	$ 17,459,191	$ 16,111,347
Cost of Tires Sold	15,435,574	14,124,928
Gross Profit	2,023,617	1,986,419
Operating Expenses	1,696,668	1,761,943
Net Profit from Operations	326,949	224,476
Other Income/(Expenses)		
Interest income	25	30
Interest expenses	(240,384)	(305,302)
Total Other Expenses, net	(240,359)	(305,272)
Net Income/(Loss) Before Income Tax Benefit	86,590	(80,796)
Income Tax Benefit	(24,510)	21,500
Net Income/(Loss)	62,080	(59,296)
Retained Earnings - Beginning of the Year	708,148	767,444
Retained Earnings - End of the Year	$ 770,228	$ 708,148

The accompanying notes are an integral part of these financial statements