ANURAG PATEL & ASSOCIATES, LLC

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying balance sheets of BKT USA Inc. (the "Company") as of March 31, 2026 and 2025, and the related statement of operations and retained earnings and statement 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 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 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 USA, 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 year ended March 31, 2026 and 2025 has 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 USA, INC.
BALANCE SHEETS

MARCH 31,	2026	2025
ASSETS		
Current Assets		
Cash	$ 880,066	$ 784,286
Employee Advance	5,291	-
Accounts receivables, related party	901,321	495,990
Prepaid expenses	40,369	81,240
Prepaid taxes	8,160	-
Total Current Assets	1,835,207	1,361,516
Property and Equipment, net	276,207	325,271
Other Assets, Loan Receivable - Affiliate	700,000	700,000
Opearing Lease Right-to-Use Assets	346,460	385,853
TOTAL ASSETS	$ 3,157,874	$ 2,772,640
LIABILITIES AND STOCKHOLDER'S EQUITY		
Current Liabilities		
Accounts payable	$ 137,428	$ 42,384
Accrued expenses	13,164	22,724
Income taxes payable	148,674	71,645
Total Current Liabilities	299,266	136,753
Long-Term Liabilities, Deferred Taxes	64,900	76,500
Operating Lease Liabilities	360,059	398,376
Total Liabilities	724,225	611,629
Commitment & Contingences (Notes 6)		
Stockholder's Equity		
Common stock, $1.00 par value, 1,500 shares authorized, 1,500 issued and outsanding	1,500	1,500
Retained earnings	2,432,149	2,159,511
Total Stockholder's Equity	2,433,649	2,161,011
Total Liabilities and Stockholder's Equity	$ 3,157,874	$ 2,772,640

The accompanying notes are an integral part of these financial statements

BKT USA, INC.
STATEMENTS OF OPERATIONS & RETAINED EARNINGS

FOR THE YEARS ENDED MARCH 31,		**2026**		**2025**
Revenue	$	6,661,218	$	7,210,104
Operating Expenses		6,294,655		6,806,776
Net Earnings from operations		366,563		403,328
Other Income/(expense)				
Interest income		21,039		8,455
Depreciation and amortization		(49,064)		(59,613)
Total Other Expense, net		(28,025)		(51,158)
Net Earnings before Income Taxes		338,538		352,170
Provision for Income taxes		(65,900)		(71,800)
Net Earnings		272,638		280,370
Retained Earnings - Beginning of the Year		2,159,511		1,879,141
Retained Earnings - End of the Year	$	2,432,149	$	2,159,511

The accompanying notes are an integral part of these financial statements