

AVISAR EVERYDAY GROUP OF COMPANIES

The following document includes the following two financial statements;

Combined Financial Statements for the Avisar Everyday Group of Companies

Avisar Everyday Trust Ltd. Financial Statements

Avisar Everyday Group of Companies

For the Year Ended December 31, 2025

Note:

The accompanying combined financial statements include the accounts of Avisar Everyday Trust Ltd, Avisar Everyday Solutions Ltd. and 1371566 B.C. Ltd. (collectively, the “Companies”).

The Companies are under common control and ownership of the same shareholders and operate with a significant degree of operational and financial interdependence. The Companies are jointly controlled by the same shareholders, who collectively hold a minimum of 82% of the voting shares of each entity. Accordingly, the financial statements have been combined for financial reporting purposes.

All intercompany balances and transactions between the Companies have been eliminated on combination. These combined financial statements have been prepared for informational purposes and do not necessarily represent the financial position or results of operations that would have occurred had the Companies operated as a single legal entity.

The accompanying combined financial statements are unaudited and have been prepared by management from the accounting records of the Companies. Certain disclosures normally included in financial statements prepared in accordance with Accounting Standards for Private Enterprises may be omitted or condensed. Management believes the combined financial statements include all normal recurring adjustments necessary for a fair presentation of the combined financial position and results of operations.

AVISAR EVERYDAY GROUP OF COMPANIES
COMBINED FINANCIAL STATEMENTS

AVISAR EVERYDAY GROUP OF COMPANIES
COMBINED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

Unaudited - Prepared by Management

	\$
ASSETS	
Cash	246,590
Marketable Securities	107,105
Accounts Receivable	163,475
	<u>517,170</u>
Property Plant and Equipment	220,517
Goodwill	490,000
	<u>1,227,687</u>
LIABILITIES	
Accountants Payable and Accrued Liabilities	24,942
Due to Related Party	3,000
	<u>27,942</u>
Long term debt	128,100
	<u>1,071,645</u>
SHAREHOLDERS' EQUITY	
Share Capital	20,100
Contributed surplus	299,900
Retained Earnings	751,645
	<u>1,071,645</u>
	<u>1,227,687</u>

See Accompanying Notes to the Financial Statement

**AVISAR EVERYDAY GROUP OF COMPANIES
COMBINED STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED DECEMBER 31, 2025**

Unaudited - Prepared by Management

	\$
Revenue	1,195,661
Interest income	6,834
	<u>1,202,495</u>
Bank charges	1,304
Computer supplies	2,479
Consultants	106,991
Depreciation	60,774
Interest expense	9,750
Professional fees	1,597
Marketing	10,410
Meals	3,727
Office	16,248
Payroll	501,408
Professional development	7,629
Professional dues	9,903
Rent	80,432
Software licencing	51,947
Travel	1,395
	<u>865,994</u>
	336,501
Taxes	<u>39,827</u>
NET INCOME	296,674
Retained Earnings, beginning of year	740,971
Dividends paid	- 286,000
	<u>751,645</u>
RETAINED EARNINGS, END OF YEAR	751,645

See Accompanying Notes to the Financial Statement

FINANCIAL STATEMENTS OF

AVISAR EVERYDAY TRUST LTD.

December 31, 2025

INDEPENDENT AUDITOR'S REPORT

To the directors of
Avisar Everyday Trust Ltd.

Opinion

We have audited the financial statements of Avisar Everyday Trust Ltd., which comprise the balance sheet as at December 31, 2025, and the statements of earnings and deficit and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises ("ASPE").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards applicable to small enterprises ("ASPE"), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

INDEPENDENT AUDITOR'S REPORT, continued

Auditor's Responsibilities for the Audit of the Financial Statements

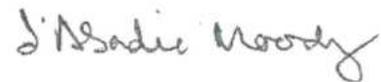
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT, continued

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Langley, British Columbia
March 12, 2026

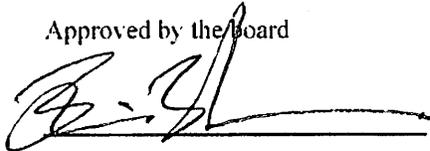


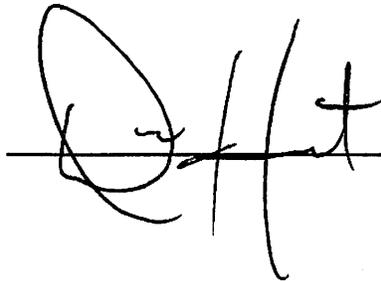
Chartered Professional Accountants

AVISAR EVERYDAY TRUST LTD.
BALANCE SHEET
As at December 31, 2025

	<u>2025</u>	<u>2024</u>
ASSETS		
Current		
Cash and cash equivalents	\$ 127,204	\$ 185,998
Marketable securities (Note 3)	107,105	103,546
GST receivable	<u>916</u>	<u>1,332</u>
	\$ 235,225	\$ 290,876
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 5,331	\$ 5,558
Due to related company (Note 4)	<u>3,000</u>	<u>10,238</u>
	<u>8,331</u>	<u>15,796</u>
SHAREHOLDERS' EQUITY		
Share capital (Note 5)	100	100
Contributed surplus	299,900	299,900
Deficit	<u>(73,106)</u>	<u>(24,920)</u>
	<u>226,894</u>	<u>275,080</u>
	\$ 235,225	\$ 290,876

Approved by the Board

 Director

 Director

See accompanying notes to the financial statements

AVISAR EVERYDAY TRUST LTD.
STATEMENT OF EARNINGS AND DEFICIT
Year ended December 31, 2025

	<u>2025</u>	<u>2024</u>
REVENUE	\$ -	\$ -
GENERAL AND ADMINISTRATIVE EXPENSES		
Advertising and promotion	10,160	8,661
Interest and bank charges	177	69
Management fees	36,000	9,750
Office and general	3,083	3,821
Professional fees	5,600	12,587
	<u>55,020</u>	<u>34,888</u>
LOSS FROM OPERATIONS	(55,020)	(34,888)
OTHER INCOME		
Interest	6,834	9,968
NET LOSS	(48,186)	(24,920)
DEFICIT, beginning of year	<u>(24,920)</u>	<u>-</u>
DEFICIT, end of year	<u>\$ (73,106)</u>	<u>\$ (24,920)</u>

See accompanying notes to the financial statements

AVISAR EVERYDAY TRUST LTD.
STATEMENT OF CASH FLOWS
Year ended December 31, 2025

	<u>2025</u>	<u>2024</u>
OPERATING ACTIVITIES		
Net loss	\$ (48,186)	\$ (24,920)
Change in non-cash working capital items		
GST receivable	416	(1,332)
Accounts payable and accrued liabilities	(227)	5,558
Due to related company	(7,238)	10,238
	<u>(55,235)</u>	<u>(10,456)</u>
FINANCING ACTIVITIES		
Issuance of share capital	-	100
Contributed surplus	-	299,900
	<u>-</u>	<u>300,000</u>
INVESTING ACTIVITY		
Purchase of marketable securities	<u>(3,559)</u>	<u>(103,546)</u>
(DECREASE) INCREASE IN CASH POSITION	(58,794)	185,998
CASH POSITION, beginning of year	<u>185,998</u>	<u>-</u>
CASH POSITION, end of year	<u>\$ 127,204</u>	<u>\$ 185,998</u>

See accompanying notes to the financial statements

AVISAR EVERYDAY TRUST LTD.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

1. Nature of operations

Avisar Everyday Trust Ltd. (the "Company") was incorporated on February 21, 2024 under the British Columbia Business Corporations Act. The Company provides executor and trustee services in British Columbia. The comparative financial information include the financial results and operations for the period from incorporation to December 31, 2024.

2. Significant accounting policies

The company applies the Canadian accounting standards for private enterprises.

(a) Cash and cash equivalents

Cash and cash equivalents include cash and short-term investments with maturities of three months or less from their date of acquisition, which are readily convertible into a known amount of cash, and are subject to an insignificant risk to changes in their fair value.

(b) Revenue recognition

Revenue is recognized as services are performed. Amounts received for future services are deferred until the service is provided.

(c) Income taxes

The company accounts for income taxes using the taxes payable method. The taxes payable and provision for income taxes are based on the corporate income tax returns filed. There is no adjustment for income taxes related to temporary differences and no recognition of the benefit of income tax losses carried forward.

(d) Financial instrument classification

Financial instruments	Classification	Subsequent measurement
Cash and cash equivalent	Held for trading	Fair value
Marketable securities	Held for trading	Fair value
Accounts payable and accrued liabilities	Other liabilities	Amortized cost using the effective interest method

3. Marketable securities

	<u>2025</u>	<u>2024</u>
GIC maturing on September 29, 2026	\$ 107,105	\$ 103,546

AVISAR EVERYDAY TRUST LTD.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

4. Due to related company and related party transactions

(a) Due to related company

	<u>2025</u>	<u>2024</u>
Avisar Everyday Solutions Ltd. (common directors)	<u>\$ 3,000</u>	<u>\$ 10,238</u>

The balances due to related parties are unsecured, non-interest bearing with no specific terms of repayment.

(b) Transactions

These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

	<u>2025</u>	<u>2024</u>
Expenses - Management fees paid	<u>\$ 36,000</u>	<u>\$ 9,750</u>

5. Share capital

Authorized

Unlimited Class A voting common shares without par value

Issued

	<u>2025</u>	<u>2024</u>
100 Class A	<u>\$ 100</u>	<u>\$ 100</u>

On February 21, 2024 the company issued 100 Class A common shares for \$3,000 per share for total proceeds of \$300,000. As the shares were issued at a stated value of \$1 per share, the excess has been recorded as part of contributed surplus.

AVISAR EVERYDAY TRUST LTD.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

6. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Credit risk

The company does not currently have credit risk. Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The company reduces its exposure to credit risk by performing credit valuations on a regular basis; granting credit upon a review of the credit history of the applicant and creating an allowance for bad debts when applicable. The company maintains strict credit policies and limits in respect to counterparties.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The company holds marketable securities that are subject to potential interest rate risk. As the marketable securities mature within the ensuing fiscal year, the risk is considered to be low.

(c) Liquidity risk

The company does have a liquidity risk in the accounts payable and accrued expenses. Liquidity risk is the risk that the company cannot repay its obligations when they become due to its creditors. The company reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due.