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BERYL ENGINEERING, INC.

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE PERIOD FY 25-26 (Nov – Mar)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Stockholders
Beryl Engineering, Inc. & Subsidiary

Opinion

We have audited the accompanying financial statements of Beryl Engineering, Inc. & Subsidiary (Sub-Beryl Project Engineering LLC) which comprise the balance sheets as of March 3, 2026, related retained earnings, cash flows for the year ended March 31st, 2026, statements of income for the period November 1, 2025 to March 31, 2026 and the related notes to the financial statements.

In our opinion, the financial statements referred to above present, in all material respects, the financial position of Beryl Engineering, Inc. & Subsidiary (Sub-Beryl Project Engineering LLC) as of March 31, 2026, and the results of its operations and cash flows for the year ended in accordance with accounting principles generally accepted in the United States of America.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

The Company designs and maintains accounting and internal control systems to provide reasonable assurance at a reasonable cost that assets are safeguarded against loss from unauthorized use or disposition, and that the financial records are reliable for preparing financial statements and maintaining accountability for assets. These systems are augmented by written policies. An organizational structure providing division of responsibilities, careful selection and training of qualified personnel, and a program of internal audits. The Board of Directors meets periodically with management and internal auditors to ensure that each is meeting its responsibilities and to discuss matters concerning it. 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 required to be independent of Beryl Engineering, Inc. and Beryl Project Engineering LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. 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 controls. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Beryl Engineering, Inc. & Subsidiary (Sub-Beryl Project Engineering LLC) internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Beryl Engineering, Inc. & Subsidiary (Sub-Beryl Project Engineering LLC) ability to continue as a going concern for a reasonable period.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

TRANQUILITY CONSULTING PVT LTD,
RAJESWARI SANTHANAM, CPA
Dated: May 11,2026

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BERYL ENGINEERING, INC. & SUBSIDIARY
(SUB-BERYL PROJECT ENGINEERING LLC)
BALANCE SHEET
AS OF MAR '26

All amounts are in USD

Beryl Engineering, Inc & Subsidiary		
Particulars	**Notes**	**Consolidated**
ASSETS		
Cash and Bank Balance	*1*	1,086,286.53
Accounts Receivable		625,659.83
Other Current Assets	*2*	105,776.26
Fixed Assets	*4*	29,249.92
(-) Accumulated Depreciation		(22,087.17)
Other Assets		2,873,231.08
Total for Assets		**4,698,116.45**
LIABILITIES AND EQUITIES		
Accounts Payable		620,768.48
Credit Cards		51,041.64
Other Current Liabilities	*11*	4,024,715.38
Equities		
Share capital		100,000.00
Partner Capital (LC)		-
Current Year Distribution (LC)		-
Catch Up Distribution		-
Retained earnings		516.36
Net Income		(98,926.36)
Total Equities		**1,590.95**
Total Equities and Liabilities		**4,698,116.45**

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BERYL ENGINEERING, INC. & SUBSIDIARY
(SUB-BERYL PROJECT ENGINEERING LLC)
STATEMENTS OF INCOME
FOR THE PERIOD NOVEMBER 2025 -MARCH 2026

All amounts are in USD

Beryl Engineering, Inc & Subsidiary		
Particulars	**Notes**	**Consolidated**
Income	*2*	2,576,454.01
Cost of Goods Sold	*5*	1,257,552.40
Gross Profit		**1,318,901.61**
Operating Expenses		
Salaries and Benefits		999,131.07
Professional Services	*6*	124,753.88
Sales & Marketing	*7*	11,715.65
Facility Costs	*8*	79,612.84
Other G&A	*9*	134,642.38
Total Exp		**1,359,732.11**
Operating Profit		**(40,830.50)**
Other Income		1,967.46
Non-Operating Exp	*10*	60,063.89
Net Income		(98,926.93)

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BERYL ENGINEERING, INC. & SUBSIDIARY
(SUB-BERYL PROJECT ENGINEERING LLC)
CASH FLOW STATEMENT
AS OF MARCH 31 2026

All amounts are in USD

Beryl Engineering, Inc & Subsidiary	
Particulars	**Consolidated**
A. Cash flow from operating activities	
Profit / (Loss) before tax	(98,926.93)
Depreciation or Amortization	358.51
Operating profit before working capital changes	**(98,467.87)**
Changes in working capital	-
Less: Increase in Current Assets	(4,096,561.52)
Add: Increase in Current Liabilities	4,612,206.23
Net cash flow from / (used in) operating activities (A)	**427,176.84**
B. Cash flow from investing activities	
Capital expenditure on fixed assets, including capital advances	88,522.86
Net cash from / (used) in investing activities	**88,522.86**
C. Cash flow from financing activities	
Equity - Investment	342,514.08
Net cash from / (used) in financing activities	**342,514.08**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**848,213.78**
Cash and cash equivalents at the beginning of the year	**238,073.13**
Cash and cash equivalents at the end of the year	**1,086,286.53**

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BERYL ENGINEERING, INC. & SUBSIDIARY
(SUB-BERYL PROJECT ENGINEERING LLC)
SHAREHOLDERS' EQUITY
AS OF MARCH 31, 2026

All amounts are in USD

Beryl Engineering, Inc & Subsidiary	
Particulars	**Consolidated**
Share capital	100,000.00
Partner Capital (LC)	-
Current Year Distribution (LC)	-
Catch Up Distribution	-
Retained earnings	516.36
Net Income	(98,926.93)
Total Equities	**1,590.95**

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BERYL ENGINEERING, INC. & SUBSIDIARY
(SUB-BERYL PROJECT ENGINEERING LLC)
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD NOVEMBER 2025 -MARCH 2026

NOTE A - Summary of Significant Accounting Policies Nature
Beryl Engineering, Inc. & Subsidiary (Sub-Beryl Project Engineering LLC) provide comprehensive residential and commercial engineering and design.

Beryl Project Engineering, LLC. is a U.S. domestic entity registered in the State of Florida and 100% acquired by Beryl Engineering Inc on November 1, 2025.

Accounting Policies
These financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP"); consequently, revenues are recognized when services are rendered, and expenses are reflected when costs are incurred. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted, or a revision to an existing accounting standard requires a change in accounting policy hitherto in use.

Note 1: Cash and Cash Equivalents
The Company considers all highly liquid investments with a maturity of three months or less at the time of purchase as cash equivalents. At times, cash and cash equivalents held with financial institutions may exceed the coverage limit provided by the applicable deposit insurance scheme.

Particulars	Beryl Engineering Inc	Beryl Project Engineering, LLC
	Nov '25 - Mar '26	Nov '25 - Mar '26
Cash and Bank Balance	488,690.23	597,596.30

Based on audit findings, there is understatement of USD 5,721.66, in the "cash and bank balances" of the Financial Statements for Beryl Project Engineering LLC. As per the company's management the difference is due to the uncleared cheques issued to the vendors.

As per the GAAP standards it is required to attach a Bank Reconciliation Statement.

Note 2: Revenue Recognition
Revenues are recognized when all the following criteria are met:

Beryl Project Engineering, LLC recognizes revenue from construction engineering, design, and inspection services as the services are performed and delivered to customers, in line with the agreed scope of work and contractual terms.

Beryl Engineering Inc is a holding company with no operations.

Particulars	Beryl Engineering Inc	Beryl Project Engineering, LLC
	Nov '25 - Mar '26	Nov '25 - Mar '26
Revenue from Services	-	2,576,454.01

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Note 3: Other Current Assets
Other Current Assets for the period Nov'25 to Mar'26.

Particulars	Beryl Engineering Inc As of Mar '26	Beryl Project Engineering, LLC As of Mar '26
Employee Loans	-	5,000.32
Loan to Unrelated Party	21,338.00	0.00
Prepaid Insurance - GL	-	16,320.94
Prepaid Insurance - Prof Liability	-	36,776.22
Prepaid Insurance - Commercial Auto	-	7,462.92
Prepaid Insurance - Worker's Compensation	-	3,910.50
Prepaid Insurance - Leased Equipment (Office)	-	3,191.36
Prepaid Expenses - Software	-	11,776.00
Total	**21,338.00**	**84,438.26**

Note 4: Fixed Assets
Fixed assets comprise property and equipment held for use in the normal course of business. These assets are recorded at cost, including directly attributable expenses, and are depreciated over their estimated useful lives on a systematic basis. Depreciation is recognized to allocate the cost of assets over the periods in which they are used.

Particulars	Beryl Engineering Inc As of Mar '26	Beryl Project Engineering, LLC As of Mar '26
Vehicles	-	21,000.00
Field Equipment	-	8,249.92
Total	**-**	**29,249.92**

Note 5: Cost of Services
Cost of Services for the period Nov'25 to Mar'26:

Particulars	Beryl Engineering Inc Nov '25 - Mar '26	Beryl Project Engineering, LLC Nov '25 - Mar '26
Field Salaries	-	373,780.17
Other Cost of Goods Sold	-	824,627.00
Direct / Job Related Expenses	-	53,009.88
Employee Related Expenses	-	6,135.35
Total	**-**	**1,257,552.40**

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Note 6: Professional Services
Professional Services for the period Nov'25 to Mar'26 for Beryl Engineering Inc & Subs:

Particulars	Beryl Engineering Inc Nov '25 - Mar '26	Beryl Project Engineering, LLC Nov '25 - Mar '26
Accounting	-	21,650.00
Legal	44,419.45	3,041.25
Professional Fees	40,000.00	-
Information Technology	-	15,643.18
Total	**84,419.45**	**40,334.43**

Note 7: Sales and Marketing
Sales and Marketing for the period Nov'25 to Mar'26 for Beryl Project Engineering LLC:

Particulars	Beryl Engineering Inc Nov '25 - Mar '26	Beryl Project Engineering, LLC Nov '25 - Mar '26
Printing & Promotional Content	-	151.58
Graphic/Web Design/Promotional	-	80
Business Networking Events & Groups	-	10,000.00
Other Advertising & Promotion	-	1,484.07
Total	**-**	**11,715.65**

Note 8: Facility Cost
Facility Cost for the period Nov'25 to Mar'26 for Beryl Project Engineering LLC:

Particulars	Beryl Engineering Inc Nov '25 - Mar '26	Beryl Project Engineering, LLC Nov '25 - Mar '26
Rent Expense	-	54,915.00
Property Taxes	-	989.09
Utilities	-	8,390.00
Cleaning Services	-	4,050.00
Telephone & Internet	-	11,268.75
Total	**-**	**79,612.84**

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Note 9: Other GA
Other GA for the period Nov'25 to Mar'26 for Beryl Project Engineering LLC:

Particulars	Beryl Engineering Inc Nov '25 - Mar '26	Beryl Project Engineering, LLC Nov '25 - Mar '26
Vehicle Insurance	-	5,615.20
Office Expenses & Supplies	-	4,234.89
Business Insurance	-	43,150.54
Postage and Delivery	-	213.88
Repairs & Maintenance	-	4,844.37
Computer Hardware & Peripherals (non-cap)	-	1,942.46
Equipment Leases	-	929.33
Software & Subscription	-	33,337.65
Professional Dues and Memberships	-	5,109.51
Licenses, Permits & Fees	-	2,119.00
Training & Education	-	943
Merchant Fees	-	13,461.96
Bank Service Charges	10,607.75	857.17
Financial Due Diligence	6,000.00	-
Charitable Donations	-	500
Travel Expenses	-	775.67
Total	**16,607.75**	**118,034.63**

Note 10: Non-Operating Expenses
Non-Operating Expenses for the period Nov'25 to Mar'26 for Beryl Project Engineering LLC:

Particulars	Beryl Engineering Inc Nov '25 - Mar '26	Beryl Project Engineering, LLC Nov '25 - Mar '26
Depreciation/Amortization	-	358.51
Interest Expenses	66,215.38	-
Gain/Loss Asset Disposal	-	(6,510.00)
Total	**66,215.38**	**(6,151.49)**

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Note 11: Other Current Liabilities
Other Current Liabilities as of Mar'26 for Beryl Engineering Inc:

	Beryl Engineering Inc	Beryl Project Engineering, LLC
Particulars	**As of Mar '26**	**As of Mar '26**
Indemnification Holdback	269,500.00	-
Interest Payable to MTTL	66,215.38	-
Mold-Tek Technologies Ltd - Loan	3,100,000.00	-
Stock purchase Escrow Payable	539,000.00	-
Working capital payable	50,000.00	-
Total	**4,024,715.38**	**-**

Accounts Receivables
The Company extends credit to its customers in the normal course of business. Trade receivables primarily arise from services rendered to a small number of customers and are unsecured in nature. The outstanding balance of USD 625,659.83 as at the reporting date includes amounts that are current as well as overdue based on the ageing summary provided. Receivables are recorded at their invoiced values and are reviewed periodically for collectability.

Based on the audit findings, about USD 90K of the accounts receivable has been outstanding for than 90 days, which is 14% of the total accounts receivable.

It is recommended to create a provision for doubtful debts.

Accounts Payable
As at the reporting date, the Company's trade payables for Beryl Project Engineering LLC amount to USD 620,768.48. These balances represent amounts payable to vendors for goods and services received in the normal course of business

The balance also includes salary payables amounting to USD 146,329.00, which are to be paid in the subsequent month.

Lease Accounting
Adoption of New Accounting Standards
In February 2016, the FASB issued Accounting Standards Update ("ASU") No. 2016-02, "Leases (Topic 842)". ASU 2016-02 requires lessees to recognize most leases on their balance sheets for the rights and obligations created by those leases. The guidance requires enhanced disclosures regarding the amount, timing, and uncertainty of cash flows arising from leases. The ASU was effective for private companies for annual reporting periods beginning after December 15, 2020. In June 2020, the FASB issued a one-year delay, and the effective date for private companies was deferred until fiscal years beginning after December 15, 2021. The Company adopted the new standard effective April 1, 2022. The new standard also provided practical expedients for an entity's ongoing accounting as well as transition. The Company has elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allows the Company to retain historical lease classification, as well as relief from reviewing expired and existing contracts to determine if they contain leases.

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Income Taxes
Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are not recognized for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases, since it is immaterial. There are depreciable assets are contingency liabilities that create deferred tax assets or liabilities.

The Company applies to the Financial Accounting Standards Board (FASB') Accounting Standards Codification ('ASC') 740-10, 'Income Taxes', in establishing standards for accounting for uncertain tax positions. The company evaluates uncertain tax positions with the presumptions of audit detection and applies a 'more likely than not' standard to evaluate the recognition of tax benefits or provisions. ASC 740-10 applies a two-step process to determine the amount of tax benefits or provisions to record in the financial statements. First, the Company determines whether any amount may be recognized and then determines how much of a tax benefit or provision should be recognized. As of December 31, 2024, the Company has determined it has no uncertain tax positions

Liquidation Preferences
In the event that the Company liquidates, the preferred stock has preference over shares of common stock. In the event that the Company liquidates, dissolves, or winds up its business, either voluntarily or involuntarily, the holders of shares of Series A Preferred Stock of the Company are entitled to be paid out of the assets of the Company available for distribution to its stockholders, an amount per share equal to the Series A Original Issue Price then in effect, plus any dividends declared but unpaid thereon. Any remaining assets shall be distributed to the holders of Series A Preferred Stock and Common Stock pro rata based on the number of shares held by each such holder, based on if all securities had been converted to Common Stock.

Conversion
Each share of Series A Preferred Stock shall be convertible into Common Stock at the option of the stockholder. Such conversion is calculated by dividing the original issue price per share by the conversion rate, which is defined in the Certificate of Incorporation. Each share of Series A Preferred Stock shall be automatically converted into Common Stock upon either the time immediately prior to the consummation of an initial public offering of the Company or the date upon which all the then outstanding Series A Preferred unanimously consent to such conversion. Such conversion is calculated by dividing the original issue price per share by the conversion rate, which is defined in the Certificate of Incorporation.

Goodwill
Beryl Project Engineering LLC was 100% acquired by Berly Engineering Inc at a consideration of $2,695,000 against net historical value of $362,168.92, with goodwill of $2,332,831.08

The transaction has been accounted for as a business combination in accordance with the applicable financial reporting framework. Management performed a preliminary purchase price allocation exercise to determine the fair value of identifiable assets acquired and liabilities assumed at the acquisition date.

The recognized goodwill of USD 2,332,831.08 primarily represents the expected future economic benefits arising from synergies, assembled workforce, operational efficiencies, and future growth opportunities from the acquisition that do not qualify for separate recognition as identifiable intangible assets.

Management has assessed the acquisition accounting and confirmed that the identifiable assets and liabilities have been recorded based on the information available as of the reporting date. The goodwill recognized will be subject to annual impairment testing in accordance with the applicable accounting framework.

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Related Party Transactions:
Mold-Tek Technologies Ltd (MTTL) is the ultimate owner of Berly Engineering Inc

Related Party	Nov '25 - Mar '26
Mold-Tek Technologies Ltd - Loan	3,100,000.00
Interest Payable to MTTL	66,215.38

Equity
The equity structure of the company as of March 31st, 2026, is as follows:

Name	Holding Company	Ownership Percentage
Beryl Project Engineering LLC	Beryl Engineering Inc.	100%
Beryl Engineering Inc.	Mold-Tek Technologies Limited	100%

Liquidation Preferences
In the event that the Company liquidates, the preferred stock has preference over shares of common stock. In the event that the Company liquidates, dissolves, or winds up its business, either voluntarily or involuntarily, the holders of shares of Series A Preferred Stock of the Company are entitled to be paid out of the assets of the Company available for distribution to its stockholders, an amount per share equal to the Series A Original Issue Price then in effect, plus any dividends declared but unpaid thereon. Any remaining assets shall be distributed to the holders of Series A Preferred Stock and Common Stock pro rata based on the number of shares held by each such holder, based on if all securities had been converted to Common Stock

Voting Rights
Each holder of outstanding shares of Series A Preferred Stock shall be entitled to cast the number of votes equal to the number of shares of Common Stock into which the shares of Series A Preferred Stock held by such holder are convertible. When voting as a class, each share of the Series A Preferred Stock shall be entitled to one vote.

Subsequent Events
The management has evaluated subsequent events through July 31, 2026. No material subsequent events have occurred through this date that required recognition or disclosure in these consolidated financial statements

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ANNEXURE I

Beryl Engineering, Inc. & Subsidiary
(Sub-Beryl Project Engineering LLC)
Balance Sheets as of Mar '26

Particulars	Beryl Engineering Inc	Beryl Project Engineering, LLC	Eliminations	Beryl Engineering, Inc. & Subsidiary
	As of Mar '26	As of Mar '26		
ASSETS				
Cash and Bank Balance	488,690.23	597,596.30	-	1,086,286.53
Accounts Receivable	-	625,659.83	-	625,659.83
Other CA	21,338.00	84,438.26	-	105,776.26
Fixed Assets	-	29,249.92	-	29,249.92
Accumulated Depreciation	-	(22,087.17)	-	(22,087.17)
Other Assets	3,447,444.57	1,400.00	575,613.49	2,873,231.08
Total for Assets	**3,957,472.80**	**1,316,257.14**	**575,613.49**	**4,698,116.45**
LIABILITIES AND EQUITIES				
Accounts Payable	-	620,768.48	-	620,769.48
Credit Cards	-	51,041.64	-	51,041.64
Other Current Liabilities	4,024,715.38	-	-	4,024,715.38
Equities				
Share capital	100,000.00			100,000.00
Partner Capital (LC)	-	(558,393.45)	(558,393.45)	-
Current Year Distribution (LC)	-	(1,186,217.45)	(1,186,217.45)	-
Catch Up Distribution	-	(475,000.00)	(475,000.00)	-
Retained earnings	-	2,795,740.75	2,795,224.39	516.36
Net Income	(167,242.58)	68,315.65	-	(98,926.93)
Total Equities	**(67,242.58)**	**644,447.02**	**575,613.49**	**1,590.95**
Total Equities and Liabilities	**3,957,472.80**	**1,316,257.14**	**575,613.49**	**4,698,116.45**

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Beryl Engineering, Inc. & Subsidiary
(Sub-Beryl Project Engineering LLC)
Income Statement for the period Nov '25 – Mar '26

Particulars	Beryl Engineering Inc Nov '25 - Mar '26	Beryl Project Engineering, LLC Nov '25 - Mar '26	Beryl Engineering, Inc. & Subsidiary
Income	-	**2,576,454.01**	2,576,454.01
COGS	-	1,257,552.40	1,257,557.40
Gross Profit	-	**1,318,901.61**	**1,318,901.61**
Operating Expenses			
Salaries and Benefits	-	999,131.07	999,131.07
Professional Services	84,419.45	40,334.43	124,753.88
Sales & Marketing	-	11,715.65	11,715.65
Facility Costs	-	79,612.84	79,612.84
Other G&A	16,607.75	118,034.63	134,642.38
Total Exp	**101,027.20**	**1,248,828.62**	**1,359,732.11**
Operating Profit	**(101,027.20)**	**60,296.87**	**(40,730.33)**
Other Income	-	1,967.46	1,967.46
Non-Operating Exp	66,215.38	(6,151.49)	60,063.51
Net Income	(167,242.58)	68,315.65	(98,926.93)

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Beryl Engineering, Inc. & Subsidiary
(Sub-Beryl Project Engineering LLC)
Cash Flow as of Mar '26

Particulars	Beryl Engineering Inc As of Mar '26	Beryl Project Engineering, LLC As of Mar '26	Beryl Engineering, Inc. & Subsidiary
A. Cash flow from operating activities			
Profit / (Loss) before tax	(167,242.18)	68,315.65	(98,926.93)
Depreciation or Amortization	-	358.51	358.51
Operating profit before working capital changes	**(167,242.20)**	**68,774.33**	**(98,467.87)**
Changes in working capital			-
Less: Increase in Current Assets	(3,468,782.57)	(627,778.95)	(4,096,561.52)
Add: Increase in Current Liabilities	4,024,715.38	587,490.85	4,612,206.23
Net cash flow from / (used in) operating activities (A)	**388,690.61**	**28,486.23**	**417,176.84**
B. Cash flow from investing activities			
Capital expenditure on fixed assets, including capital advances	-	88,522.86	88,522.86
Net cash from / (used) in investing activities	**-**	**88,522.86**	**88,522.86**
C. Cash flow from financing activities			
Equity - Investment	-	342,514.08	342,514.08
Net cash from / (used) in financing activities	**-**	**342,514.08**	**342,514.08**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**388,690.61**	**459,523.17**	**848,213.78**
Cash and cash equivalents at the beginning of the year	100,000.00	138,073.13	**238,073.13**
Cash and cash equivalents at the end of the year	**488,690.23**	**597,596.30**	**1,086,286.53**

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Beryl Engineering, Inc. & Subsidiary
(Sub-Beryl Project Engineering LLC)
Statement of Equity as of Mar '26

Particulars	Beryl Engineering Inc As of Mar '26	Beryl Project Engineering, LLC As of Mar '26	Eliminations	Beryl Engineering, Inc. & Subsidiary
Share capital	100,000.00	-	-	100,000.00
Partner Capital (LC)	-	(558,393.45)	(558,393.45)	-
Current Year Distribution (LC)	-	(1,186,217.45)	(1,186,217.45)	-
Catch Up Distribution	-	(475,000.00)	(475,000.00)	-
Retained earnings	-	2,795,740.75	2,795,224.39	516.36
Net Income	(167,242.58)	68,315.65	-	(98,926.93)
Total Equities	**(67,242.58)**	**644,447.02**	**575,613.49**	**1,590.95**

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ANNEXURE II
Beryl Engineering, Inc.
Standalone Balance Sheet as of Mar '26

Particulars	Beryl Engineering Inc As of Mar '26
ASSETS	
Cash and Bank Balance	488,690.23
Other CA	21,338.00
Other Assets	3,447,444.57
Total for Assets	**3,957,472.80**
LIABILITIES AND EQUITIES	
Indemnification Holdback payable	269,500.00
Interest Payable to MTTL	66,215.38
Mold-tek Technologies Ltd - Loan	3,100,000.00
Stock purchase Escrow Payable	539,000.00
Working capital payable	50,000.00
Equities	
Share capital	100,000.00
Retained earnings	-
Net Income	(167,242.58)
Total Equities	**(67,242.58)**
Total Equities and Liabilities	**3,957,472.80**

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Beryl Engineering, Inc.
Standalone Income Statement for the period Nov '25 – Mar '26

Particulars	Beryl Engineering Inc Nov '25 - Mar '26
Income	-
Cost of goods sold	-
Gross Profit	
Operating Expenses	
Professional Services	84,419.45
Other G&A	16,607.25
Total Exp	**101,027.20**
Operating Profit	**(101,027.20)**
Other Income	-
Non-Operating Exp	66,215.38
Net Income	(167,242.58)

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Beryl Project Engineering LLC
Standalone Balance Sheet as of Mar '26

Particulars	Beryl Project Engineering, LLC
	As of Mar '26
ASSETS	
Cash and Bank Balance	597,596.30
Accounts Receivable	625,659.83
Other CA	84,438.26
Fixed Assets	29,249.92
(-) Accumulated Depreciation	(22,087.17)
Other Assets	1,400.00
Total for Assets	**1,316,257.14**
LIABILITIES AND EQUITIES	
Accounts Payable	620,768.48
Credit Cards	51,041.64
Equities	
Partner Capital (LC)	(558,393.45)
Current Year Distribution (LC)	(1,186,217.45)
Catch Up Distribution (LC)	(475,000.00)
Retained earnings	2,795,740.75
Net Income	68,315.65
Total Equities	**644,447.02**
Total Equities and Liabilities	**1,316,257.14**

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Beryl Project Engineering LLC
Standalone Income Statement for the period Nov '25 – Mar '26

Particulars	Beryl Project Engineering, LLC Nov '25 - Mar '26
Income	**2,576,454.01**
Cost of goods sold	1,257,552.40
Gross Profit	**1,318,901.61**
Operating Expenses	
Salaries and Benefits	999,131.07
Professional Services	40,334.43
Sales & Marketing	11,715.65
Facility Costs	79,612.84
Other G&A	118,034.63
Total Exp	**1,248,828.62**
Operating Profit	**60,296.87**
Other Income	1,967.46
Non-Operating Exp	(6,151.49)
Net Income	68,315.65