360AIFS Test Company
Balance Sheet
As of December 31, 2025
(In U.S. Dollars)

Description	Amount
ASSETS	
Current assets:	
Cash	$37,500
Accounts receivable	$12,000
Less: Allowance for doubtful accounts	$4,000
Net accounts receivable	**$8,000**
Inventory	$23,000
Prepaid expenses	$17,000
Total current assets	**$85,500**
Property and equipment:	
Equipment	$23,000
Less: Accumulated depreciation - equipment	$17,000
Net equipment	**$6,000**
Buildings	$667,700
Less: Accumulated depreciation - buildings	$171,800
Net buildings	**$495,900**
Net property and equipment	**$501,900**
Other noncurrent assets	$82,300
TOTAL ASSETS	**$669,700**
LIABILITIES AND SHAREHOLDERS' EQUITY	
Current liabilities:	
Accounts payable	$60,000
Accrued expenses	$4,000
Notes payable - current	$6,700
Total current liabilities	**$70,700**
Long-term liabilities:	
Notes payable - long term	$87,000
Total liabilities	**$157,700**
Shareholders' equity:	
Common stock	$12,000
Retained earnings	$500,000
Net profit / (loss)	-
Total shareholders' equity	**$512,000**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**$669,700**

360AIFS Test Company
Statement of Operations
For the Year Ended December 31, 2026
(In U.S. Dollars)

REVENUES	
Sales revenue	$300,000
Service revenue	-
Total revenues	**$300,000**
COST OF REVENUES	
Materials (credit adjustment)	($45,000)
Labor	$75,000
Transportation	$34,000
Insurance	$12,000
Total cost of revenues	**$76,000**
Gross profit	**$224,000**
OPERATING EXPENSES	
Wages - administration	$56,000
Wages - warehouse	$14,000
Wages - IT	$5,000
Wages - marketing	$2,000
Wages - sales	$1,500
Rent expense	$2,000
Utilities	$4,000
Depreciation expense	$2,000
Marketing and advertising	$500
Professional fees	$700
Asset retirement expense	$2,000
Total operating expenses	**$89,700**
Operating income	**$134,300**
Interest expense	$1,300
Income before income taxes	**$133,000**
Income tax expense	$2,400
NET INCOME	**$130,600**

360AIFS Test Company

Balance Sheet
As of December 31, 2026
(In U.S. Dollars)

Description	Amount
ASSETS	
Current assets:	
Cash	$145,100
Accounts receivable	$14,000
Less: Allowance for doubtful accounts	$4,000
Net accounts receivable	**$10,000**
Inventory	$23,000
Prepaid expenses	$32,000
Total current assets	**$210,100**
Property and equipment:	
Equipment	$21,000
Less: Accumulated depreciation - equipment	$18,000
Net equipment	**$3,000**
Buildings	$667,700
Less: Accumulated depreciation - buildings	$172,800
Net buildings	**$494,900**
Net property and equipment	**$497,900**
Other noncurrent assets	$82,300
TOTAL ASSETS	**$790,300**
LIABILITIES AND SHAREHOLDERS' EQUITY	
Current liabilities:	
Accounts payable	$50,000
Accrued expenses	$4,000
Notes payable - current	$6,700
Total current liabilities	**$60,700**
Long-term liabilities:	
Notes payable - long term	$87,000
Total liabilities	**$147,700**
Shareholders' equity:	
Common stock	$12,000
Retained earnings	$500,000
Net profit / (loss)	$130,600
Total shareholders' equity	**$642,600**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**$790,300**

360AIFS Test Company
Statement of Cash Flows - Indirect Method
For the Year Ended December 31, 2026
(In U.S. Dollars)

Cash flows from operating activities:	
Net income	$130,600
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation expense	$2,000
Noncash asset retirement expense	$2,000
Changes in operating assets and liabilities:	
Increase in accounts receivable	($2,000)
Increase in prepaid expenses	($15,000)
Decrease in accounts payable	($10,000)
Net cash provided by operating activities	**$107,600**
Cash flows from investing activities:	
Net cash used in investing activities	**-**
Cash flows from financing activities:	
Net cash used in financing activities	**-**
Net increase in cash and cash equivalents	**$107,600**
Cash and cash equivalents at beginning of year	$37,500
Cash and cash equivalents at end of year	**$145,100**

360AIFS Test Company
Statement of Cash Flows - Direct Method
For the Year Ended December 31, 2026
(In U.S. Dollars)

Cash flows from operating activities:	
Cash received from customers	$298,000
Cash paid to suppliers and employees	($186,700)
Interest paid	($1,300)
Income taxes paid	($2,400)
Net cash provided by operating activities	**$107,600**
Cash flows from investing activities:	
Net cash used in investing activities	**-**
Cash flows from financing activities:	
Net cash used in financing activities	**-**
Net increase in cash and cash equivalents	**$107,600**
Cash and cash equivalents at beginning of year	$37,500
Cash and cash equivalents at end of year	**$145,100**

360AIFS Test Company

Statement of Shareholders' Equity

For the Year Ended December 31, 2026

(In U.S. Dollars)

Description	Common Stock	Additional Paid-In Capital	Retained Earnings	Total Equity
Beginning balances	$12,000	-	$500,000	$512,000
Stock issuances and other capital activity	-	-		-
Net income / (loss)			$130,600	$130,600
Dividends			-	-
Other equity adjustments			-	-
Ending balances	**$12,000**	**-**	**$630,600**	**$642,600**

360AIFS Test Company
Retained Earnings Rollforward
For the Year Ended December 31, 2026
(In U.S. Dollars)

Beginning retained earnings	$500,000
Net income / (loss)	$130,600
Dividends	-
Prior-period adjustments	-
Other adjustments	-
Ending retained earnings	**$630,600**

360AIFS Test Company
Notes to Financial Statements
December 31, 2026

Note 1 - Basis of Presentation

The financial statements were prepared from the company-provided accounting records using the accounting basis identified in the Report Controls. These statements are management-prepared and have not been audited, reviewed, or compiled by an independent accountant.

Note 2 - Cash and Cash Equivalents

Cash and cash equivalents were $145,100.00 at the reporting date and $37,500.00 at the beginning of the period.

Note 3 - Accounts Receivable

Gross accounts receivable were $14,000.00; the allowance for doubtful accounts was $4,000.00; net receivables were $10,000.00. Management must confirm the allowance methodology.

Note 4 - Property and Equipment

Property and equipment, net, was $497,900.00. Depreciation expense was $2,000.00. Management must provide capitalization, useful-life, and depreciation policies.

Note 5 - Debt

Current debt was $6,700.00 and long-term debt was $87,000.00. Management must provide rates, maturities, collateral, covenants, and other material terms.

Note 6 - Income Taxes

Income tax expense was $2,400.00. Management must provide information concerning current and deferred taxes and uncertain tax positions.

Note 7 - Trial Balance Classifications

Accounts were classified using the approved production chart of accounts and exact-account or approved-crosswalk mappings. Cash-flow classifications are derived from trial-balance activity and require management review before external issuance.

Note 8 - Subsequent Events and Commitments

Management must provide information regarding subsequent events, commitments, contingencies, related parties, and going-concern matters.

360AIFS Test Company
Supporting Schedules
December 31, 2026
(In U.S. Dollars)

Schedule A - Accounts Receivable, Net	
Accounts receivable	$14,000
Less: Allowance for doubtful accounts	$4,000
Accounts receivable, net	**$10,000**
Schedule B - Property and Equipment, Net	
Equipment	$21,000
Less: Accumulated depreciation - equipment	$18,000
Net equipment	$3,000
Buildings	**$667,700**
Less: Accumulated depreciation - buildings	**$172,800**
Net buildings	$494,900
Property and equipment, net	**$497,900**
Schedule C - Liabilities	
Accounts payable	$50,000
Accrued expenses	$4,000
Notes payable - current	**$6,700**
Total current liabilities	$60,700
Notes payable - long term	**$87,000**
Total liabilities	$147,700
Schedule D - Shareholders’ Equity	
Common stock	$12,000
Retained earnings - beginning	**$500,000**
Net income / (loss)	**$130,600**
Total shareholders’ equity	$642,600
Schedule E - Cash Reconciliation	
Cash - beginning	**$37,500**
Net increase in cash	$107,600
Cash - ending	**$145,100**