

**DIRTY DILL, LLC**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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**PARTNERS**  
Certified Public Accountants

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## **Independent Accountants' Report**

To the Board of Directors and Members  
Dirty Dill, LLC

We have reviewed the accompanying financial statements of Dirty Dill, LLC, which comprise the balance sheet as of December 31, 2024, and the related statement of operations, changes in members' equity, and cash flows for the year then ended and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the combined financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

*BAS Partners LLC*

Pembroke Pines, Florida  
April 25, 2026

**DIRTY DILL, LLC  
BALANCE SHEET  
AS OF DECEMBER 31, 2024**

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	<u>2024</u>
<b>Assets</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 160,301
Accounts Receivable	56,138
Other Receivable	7,200
Deposits	20
<b>Total Current Assets</b>	<u>223,659</u>
Property and Equipment	122,600
Other Assets	11,341
<b>Total Assets</b>	<u><u>\$ 357,600</u></u>
<b>Liabilities and Equity</b>	
Accounts payable and liabilities	\$ 19,926
<b>Total current liabilities</b>	<u>19,926</u>
Loans from members	300,000
Loans	31,476
<b>Total Liabilities</b>	<u>351,402</u>
Members' Equity	6,198
<b>Total Liabilities and Equity</b>	<u><u>\$ 357,600</u></u>

The accompanying notes and independent accountant's review report.

**DIRTY DILL, LLC**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<b>2024</b>
Revenue	\$ 311,028
Cost of Goods sold	144,572
<b>Gross Profit</b>	<b>166,456</b>
<b>Operating Expenses</b>	
Advertising and Marketing	23,886
Depreciation	20,433
General and Administrative	222,127
Total Operating Expenses	266,446
Operating Income (loss)	(99,990)
<b>Other (Income) Expense:</b>	
Other Income	2,700
Other Expense	1,316
<b>Total Other (Income) Expense</b>	<b>(1,384)</b>
<b>Net Loss</b>	<b>\$ (98,606)</b>

The accompanying notes and independent accountant's review report.

**DIRTY DILL, LLC**  
**STATEMENT OF MEMBERS' EQUITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<b>Members' Equity</b>	<b>Total</b>
Ending Balance 1/1/2024	\$ 106,204	\$ 106,204
Capital Contribution	-	-
Distribution	(1,400)	(1,400)
Net income (loss)	(98,606)	(98,606)
<b>Ending Balance 12/31/2024</b>	<b>\$ 6,198</b>	<b>\$ 6,198</b>

The accompanying notes and independent accountant's review report.

**DIRTY DILL, LLC**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<b>2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net Loss	\$ (98,606)
Depreciation	20,433
<b>Adjustments to Reconcile Net Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>	
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts receivables	37,865
Accounts payable	51,109
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>10,801</b>
<b>CASH FLOWS USED IN FINANCING ACTIVITIES</b>	
Distributions	(1,400)
<b>Net Cash Provided Used in Financing Activities</b>	<b>(1,400)</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	9,401
Cash and Cash Equivalents - Beginning of Year	150,900
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 160,301</b>

The accompanying notes and independent accountants' review report.

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 –DESCRIPTION OF BUSINESS**

Dirty Dill , LLC (the “Company”) was formed in June 2020. The Company was incorporated in the State of Colorado. The Company is a Denver based Distillery offering a variety of vodka/pickle shots.

**NOTE 2 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Preparation**

The Company's financial statements presented are prepared in accordance with the accounting principles generally accepted in the United States of America.

**Use of estimates**

The preparation of the financial statements in conformity with the accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to estimates and assumptions include the carrying value of fixed asset and accounts receivables. Actual results could differ significantly from such estimates.

**Cash and cash equivalents**

Cash and cash equivalents consist of demand deposits at banks and highly liquid deposits at banks with an original maturity of three months or less.

**Revenue Recognition**

The Company has adopted Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, which amended *Revenue from Contracts with Customers (Topic 606)* of the Accounting Standards Codification. As part of the adoption of the new standard, the Company elected the following transition practical expedients:

- (i) to apply the new standard only to contracts that are not completed as of January 1, 2024; and
- (ii) to reflect the aggregate effect of all contract modifications prior to January 1, 2024 in identifying satisfied and unsatisfied performance obligations, determining the transaction price, and allocating the transaction price. Because contract modifications are minimal, there is not a significant impact as a result of electing these practical expedients.

The Company recognizes revenue related to sales of products (i) persuasive evidence of an arrangement exists. (ii) delivery has occurred or services have been rendered to the customer, (iii) the fee is fixed or determinable. and (iv) collectability is reasonably assured. The Company typically records revenues when services are performed .

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 2 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Property and Equipment**

Property and equipment are carried at cost, less accumulated depreciation computed using straight-line methods over the following periods:

<b>Assets</b>	<b>Years</b>
Equipment and Furniture	7

**Impairment of Long-Lived assets**

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets might not be recoverable. Conditions that would necessitate an impairment assessment include a significant decline in the observable market value of an asset, a significant change in the extent or manner in which an asset is used, or a significant adverse change that would indicate that the carrying amount of an asset or group of assets is not recoverable.

For long-lived assets to be held and used, the Company recognizes an impairment loss only if its carrying amount is not recoverable through its undiscounted cash flows and measures the impairment loss based on the difference between the carrying amount and fair value.

**Income taxes**

The Company is a Limited Liability Company, and is classified as a partnership for Federal income tax purposes. The Company's profits and losses are reportable by the members on their respective income tax returns. Accordingly, no provision for income taxes has been reflected in these financial statements.

The Company has no unrecognized tax benefits at December 31, 2024. Currently, the Company's U.S. Federal income tax returns for 2024 are open and subject to examination by the taxing authorities.

The Company's policy for recognizing interest and penalties associated with tax matters is to record them as part of other expenses and include accrued interest and penalties with the related tax liability on the balance sheet.

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 3 – FAIR VALUE MEASUREMENTS**

The Company reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the organization has access at measurement date.
- Level 2. Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
  - I. quoted prices for similar assets or liabilities in active markets;
  - II. quoted prices for identical or similar assets in markets that are not active;
  - III. observable inputs other than quoted prices for asset or liability (for example, interest rates and yield curves); and
  - IV. inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- Level 3. Unobservable inputs for asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

When available the Company measures fair value using level 1 inputs because they generally provide the most reliable evidence of fair value. The primary use of fair value measures in the financial statements is the initial measurement of cash and cash equivalents.

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 4 — PROPERTY AND EQUIPMENT**

	<u>2024</u>
Property and Equipment	\$ 143,600
Total	143,600
Less accumulated depreciation	(21,000)
Property and Equipment, net	<u>\$ 122,600</u>

Depreciation expense for the year ended December 31, 2024 was \$20,433.

**NOTE 5 - RELATED PARTY TRANSACTIONS**

During December 2024, the Company received funds from a related party. These funds were used primarily to pay for the Company's operating expenses. As of December 31, 2024, the amount due to the related party was \$300,000.

**NOTE 6 - SUBSEQUENT EVENTS**

The Company has evaluated subsequent events that occurred after December 31, 2024, through April 25, 2026, the issuance date of the financial statements.

**DIRTY DILL, LLC**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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FOR THE YEAR ENDED DECEMBER 31, 2025**

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## **Independent Accountants' Report**

To the Board of Directors and Members  
Dirty Dill, LLC

We have reviewed the accompanying financial statements of Dirty Dill, LLC, which comprise the balance sheet as of December 31, 2025, and the related statement of operations, changes in members' equity, and cash flows for the year then ended and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the combined financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

*BAS Partners LLC*

Pembroke Pines, Florida  
April 25, 2026

**DIRTY DILL, LLC  
BALANCE SHEET  
AS OF DECEMBER 31, 2025**

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	<u>2025</u>
<b>Assets</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 68,803
Accounts Receivable	124,067
Other Receivable	7,200
Inventory	76,537
Prepaid and Deposits	3,449
<b>Total Current Assets</b>	<u>280,056</u>
Property and Equipment	84,618
Other Assets	11,341
<b>Total Assets</b>	<u><u>\$ 376,015</u></u>
<b>Liabilities and Equity</b>	
Accounts payable and liabilities	\$ 42,151
<b>Total current liabilities</b>	<u>42,151</u>
Loans from members	5,914
Loans	19,810
<b>Total Liabilities</b>	<u>67,875</u>
Members' Equity	308,140
<b>Total Liabilities and Equity</b>	<u><u>\$ 376,015</u></u>

The accompanying notes and independent accountants' review report.

**DIRTY DILL, LLC**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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	<b>2025</b>
Revenue	\$ 752,564
Cost of Goods sold	294,812
<b>Gross Profit</b>	<b>457,752</b>
 <b>Operating Expenses</b>	
Advertising and Marketing	80,925
Depreciation	20,903
General and Administrative	589,878
Total Operating Expenses	691,706
Operating Income (loss)	(233,954)
<b>Other (Income) Expense:</b>	
Other Income	(11)
Other Expense	264
<b>Total Other (Income) Expense</b>	<b>275</b>
<b>Net Loss</b>	<b>\$ (234,229)</b>

The accompanying notes and independent accountants' review report.

**DIRTY DILL, LLC**  
**STATEMENT OF MEMBERS' EQUITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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	<b>Members' Equity</b>	<b>Total</b>
Ending Balance 1/1/2025	\$ 6,198	\$ 6,198
Capital Contribution	596,002	596,002
Distribution	(59,831)	(59,831)
Net income (loss)	(234,229)	(234,229)
Ending Balance 12/31/2025	<u>\$ 308,140</u>	<u>\$ 308,140</u>

The accompanying notes and independent accountants' review report.

**DIRTY DILL, LLC**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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	<b>2025</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net Loss	\$ (234,229)
Depreciation	20,903
<b>Adjustments to Reconcile Net Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>	
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts receivables	(67,929)
Inventory	(76,537)
Deposits and prepaid expense	(3,429)
Accounts payable	43,071
<b>NET CASH USED OPERATING ACTIVITIES</b>	<b>(318,150)</b>
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>	
Purchase of property and equipment	(3,767)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(3,767)</b>
<b>CASH FLOWS USED IN FINANCING ACTIVITIES</b>	
Proceeds from capital contributions	596,002
Payment of loan	(305,752)
Distributions	(59,831)
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>230,419</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>(91,498)</b>
Cash and Cash Equivalents - Beginning of Year	160,301
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 68,803</b>

The accompanying notes and independent accountants' review report.

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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**NOTE 1 –DESCRIPTION OF BUSINESS**

Dirty Dill , LLC (the “Company”) was formed in June 2020. The Company was incorporated in the State of Colorado. The Company is a Denver based Distillery offering a variety of vodka/pickle shots.

**NOTE 2 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Preparation**

The Company's financial statements presented are prepared in accordance with the accounting principles generally accepted in the United States of America.

**Use of estimates**

The preparation of the financial statements in conformity with the accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to estimates and assumptions include the carrying value of fixed asset and accounts receivables. Actual results could differ significantly from such estimates.

**Cash and cash equivalents**

Cash and cash equivalents consist of demand deposits at banks and highly liquid deposits at banks with an original maturity of three months or less.

**Revenue Recognition**

The Company has adopted Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, which amended *Revenue from Contracts with Customers (Topic 606)* of the Accounting Standards Codification. As part of the adoption of the new standard, the Company elected the following transition practical expedients:

- (i) to apply the new standard only to contracts that are not completed as of January 1, 2025; and
- (ii) to reflect the aggregate effect of all contract modifications prior to January 1, 2025 in identifying satisfied and unsatisfied performance obligations, determining the transaction price, and allocating the transaction price. Because contract modifications are minimal, there is not a significant impact as a result of electing these practical expedients.

The Company recognizes revenue related to sales of products (i) persuasive evidence of an arrangement exists. (ii) delivery has occurred or services have been rendered to the customer, (iii) the fee is fixed or determinable. and (iv) collectability is reasonably assured. The Company typically records revenues when services are performed .

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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**NOTE 2 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Property and Equipment**

Property and equipment are carried at cost, less accumulated depreciation computed using straight-line methods over the following periods:

<b>Assets</b>	<b>Years</b>
Equipment and Furniture	7

**Impairment of Long-Lived assets**

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets might not be recoverable. Conditions that would necessitate an impairment assessment include a significant decline in the observable market value of an asset, a significant change in the extent or manner in which an asset is used, or a significant adverse change that would indicate that the carrying amount of an asset or group of assets is not recoverable.

For long-lived assets to be held and used, the Company recognizes an impairment loss only if its carrying amount is not recoverable through its undiscounted cash flows and measures the impairment loss based on the difference between the carrying amount and fair value.

**Income taxes**

The Company is a Limited Liability Company, and is classified as a partnership for Federal income tax purposes. The Company's profits and losses are reportable by the members on their respective income tax returns. Accordingly, no provision for income taxes has been reflected in these financial statements.

The Company has no unrecognized tax benefits at December 31, 2025. Currently, the Company's U.S. Federal income tax returns for 2025 are open and subject to examination by the taxing authorities.

The Company's policy for recognizing interest and penalties associated with tax matters is to record them as part of other expenses and include accrued interest and penalties with the related tax liability on the balance sheet.

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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**NOTE 3 – FAIR VALUE MEASUREMENTS**

The Company reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the organization has access at measurement date.
- Level 2. Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
  - I. quoted prices for similar assets or liabilities in active markets;
  - II. quoted prices for identical or similar assets in markets that are not active;
  - III. observable inputs other than quoted prices for asset or liability (for example, interest rates and yield curves); and
  - IV. inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- Level 3. Unobservable inputs for asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

When available the Company measures fair value using level 1 inputs because they generally provide the most reliable evidence of fair value. The primary use of fair value measures in the financial statements is the initial measurement of cash and cash equivalents.

**DIRTY DILL, LLC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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**NOTE 4 — PROPERTY AND EQUIPMENT**

	<u>2025</u>
Property and Equipment	\$ 147,367
Total	147,367
Less accumulated depreciation	(62,749)
Property and Equipment, net	<u>\$ 84,618</u>

Depreciation expense for the year ended December 31, 2025 was \$20,903.

**NOTE 5 - RELATED PARTY TRANSACTIONS**

During December 2025, the Company received funds from a related party. These funds were used primarily to pay for the Company's operating expenses. As of December 31, 2025, the amount due to the related party was \$5,914.

**NOTE 6 - SUBSEQUENT EVENTS**

The Company has evaluated subsequent events that occurred after December 31, 2025, through April 25, 2026, the issuance date of the financial statements.