

B2B SOFTECH INC.
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

B2B SOFTECH, INC.
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FOR THE YEAR ENDED MARCH 31,2025

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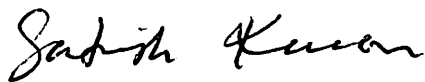
KUMAR AUDITORS
18118 PARTHENIA STREET
NORTHRIDGE, CA 91325
TEL: 818-349-9800

Board of Directors
B2B Softech Inc.
11407 Wistful Vista Way
Porter Ranch, CA 91326.

We have audited the accompanying balance sheet of B2B Softech Inc. as of March 31, 2025, and the related statements of operations, stockholders' equity and cash flows for the year ended March 31, 2025. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the financial position of B2B Softech Inc. as of March 31, 2025 and the results of its operations and its cash flows for the year ended March 31, 2025 in conformity with generally accepted accounting principles.



SATISH KUMAR
KUMAR AUDITORS
Northridge, California
April 12, 2025

18118 Parthenia Street, Northridge, California 91325
Telephone 818-349-9800

B2B SOFTECH, INC.

BALANCE SHEET – MARCH 31,2025

ASSETS

Current Assets:

Cash	\$ 166,681
Accounts receivable	<u>00,000</u>
Total current assets	166,681

Property and Equipment, net of Accumulated depreciation and amortization	<u>0,000</u>
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Total assets \$166,681

Liabilities and Stockholders' Equity

Stockholders' Equity:

Common stock: \$1.00 par value, 1,000,000 shares authorized, 72,000 shares issued and outstanding	72,000
Retained Earnings	<u>94,681</u>
Total stockholders' equity	<u>\$166,681</u>

Total Liabilities and stockholders' equity \$166,681

B2B SOFTECH, INC.
STATEMENT OF INCOME
YEAR ENDED MARCH 31,2025

	<u>Amount</u>	<u>Percent</u>
Net Revenues	\$ 1,065,527	100.000%
	<u>0</u>	<u>0.0</u>
Gross Profit	\$1,065,527	100.000
Operating Expenses	<u>\$ 1,038,305</u>	<u>97.28</u>
Net Income	<u><u>\$ 27,225</u></u>	<u><u>2.72</u></u>

B2B SOFTECH, INC.
STATEMENT OF STOCKHOLDERS' EQUITY
YEAR ENDED MARCH 31,2025

Balance on April 1, 2024,	\$ 139,456
Net Income for the year ended March 31,2025	<u>\$ 27,225</u>
Balance on March 31, 2025,	<u>\$ 166,681</u>

B2B SOFTECH, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31,2025

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

Cash flow provided by (used for) operating activities:	
Net Income	\$ 27,225
Adjustments to reconcile net income to net cash.	
Provided by (used for) operating activities -	
Depreciation and amortization of	\$00,000
Changes in assets and liabilities:	
(Increase) decrease in assets:	
Accounts receivable	000
Increase (decrease) in liabilities –	
Accounts payable	<u>0</u>
Total adjustments	<u>0,000</u>
Net cash provided from operating activities	0,000
Cash and Cash equivalents, beginning of period	<u>\$139,456</u>
Cash and Cash equivalents, end of period	<u>\$ 166,681</u>

B2B SOFTECH, INC
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31,2025

(1) Summary of Significant Accounting Policies:

General:

B2B Softech, Inc (the “Company”) was incorporated under the laws of the state of California on June 19, 2000.

The company is a 100% owned subsidiary of B2B Software Technologies Ltd, a company in India.

Business Activity:

The company designs, develops, markets, and exports proprietary software products to customers worldwide. The Company also provides training and consulting services in exchange for fees from customers. The Company also imports hardware and other products for sale.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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. Actual results could differ from those estimates.

Fair Value:

Unless otherwise indicated, the fair values of all reported assets and liabilities which represent financial instruments, none of which are held for trading purposes, approximate carry values of such amounts.

Cash Equivalents:

For purposes of the statement of cash flows, cash equivalents include all highly liquid debt instruments with original maturities of three months or less which are not securing any corporate obligations.

B2B SOFTECH, INC

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

(2) Major Customers:

During the year ended March 31,2025, one customer accounted for 100% of the total sales of \$1,065,527; and this customer owed approximately \$000 as of March 31,2025

(3) Property and Equipment:

A summary is as follows:

Office Equipment	\$000.00
Furniture and fixtures	000.0
Software	000.00
Capitalized costs of new product line	<u>0000.00</u>
Less accumulated depreciation and amortization	<u>00,000</u>
	<u>\$ 0,000</u>

Depreciation and amortization expenses related to property and equipment is \$000 for the year ended March 31, 2025.

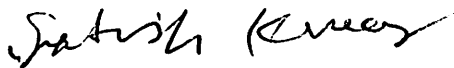
(4) Stockholders' equity:

The Company is authorized to issue 1,000,000 shares with a par value of \$1.00. The company has 72,000 shares issued to B2B Software Technologies Ltd. (the parent company in India).

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The supplemental information for the year ended March 31, 2025, continued page 9, is presented only for supplementary analysis purposes and is the representation of the Board of Directors and management of B2B Softech Inc. Such information has been subjected to the generally accepted accounting principles applied in the audit of the basic financial statements, and we are not aware of any material modification that should be made to the supplemental information for it to be in conformity with accounting principles generally accepted in the United States of America.



SATISH KUMAR
KUMAR AUDITORS
Northridge, California
April 12, 2025

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B2B SOFTECH INC.

**SCHEDULE OF
OPERATING EXPENSES**

FOR THE YEAR ENDED MARCH 31, 2025

	<u>Amount</u>	<u>Percent</u>
General and administrative:		
Salaries and Payroll Taxes	792,747	76.35
Bank Charges	1,092	0.10
Depreciation	0,000	0.000
Health / General Insurance	23,424	2.26
Legal & Accounting	0,000	0.000
Taxes	1,042	0.10
Rent	220,000	21.19
	<hr/>	<hr/>
	<u>\$1,038,305</u>	<u>100.00%</u>