
Sharebot, Inc.
(the “Company”)
a Delaware Corporation

Financial Statements (unaudited) and Independent Accountant’s Review Report

As of Inception to June 30, 2025

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To: Sharebot, Inc. Management

We have reviewed the accompanying financial statements of Sharebot, Inc (the Company) which comprise the balance sheets as of Inception to June 30, 2025 and the related statements of operations, statement of changes in shareholders' equity, and statement of cash flows for the years 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 financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's 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 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.

Substantial Doubt About the Entity's Ability to Continue as a Going Concern:

As discussed in Note 1, specific circumstances raise substantial doubt about the Company's ability to continue as a going concern in the foreseeable future. The provided financial statements have not been adjusted for potential requirements in case the Company cannot continue its operations. Management's plans in regard to these matters are also described in Note 1. Our opinion is not modified with respect to the matter.

RNB Capital LLC

Tamarac, FL
August 19, 2025

SHAREBOT, INC.
BALANCE SHEET

AS OF INCEPTION TO JUNE 30, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 94,068
<i>Total Current Assets</i>	94,068
TOTAL ASSETS	\$ 94,068

EQUITY

Common Stock	\$ 70
Additional Paid-in Capital	112,324
Accumulated Deficit	(18,326)
<i>TOTAL EQUITY</i>	\$ 94,068
TOTAL LIABILITIES AND EQUITY	\$ 94,068

See Accompanying Notes to these Unaudited Financial Statements

SHAREBOT, INC.
STATEMENT OF OPERATIONS

AS OF INCEPTION TO JUNE 30,	2025
Operating Expenses	
Advertising and Marketing	\$ 11,460
General and Administrative	439
Legal and Professional	6,527
Total Operating Expenses	18,426
Total Loss from Operations	\$ (18,426)
Other Income (Expense)	
Other Income	\$ 100
Total Other Income (Expense)	100
Net Income (Loss)	\$ (18,326)

See Accompanying Notes to these Unaudited Financial Statements

SHAREBOT, INC.
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

	Common Stock			Retained Earnings (Deficit)	Total Shareholders' Equity
	# of Shares	\$ Amount	APIC		
Issuance of Common Stock	7,005,000	70	112,324	-	112,394
Net income (loss)	-	-	-	(18,326)	(18,326)
Ending balance at June 30, 2025	7,005,000	70	112,324	(18,326)	94,068

See Accompanying Notes to these Unaudited Financial Statements

SHAREBOT, INC.
STATEMENT OF CASH FLOWS

AS OF INCEPTION TO JUNE 30,

2025

OPERATING ACTIVITIES

Net Income (Loss)	\$ (18,326)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
<i>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</i>	-
<i>Net Cash provided by (used in) Operating Activities</i>	\$ <u>(18,326)</u>

INVESTING ACTIVITIES

<i>Net Cash provided by (used in) Investing Activities</i>	\$ <u>-</u>
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FINANCING ACTIVITIES

Common Stock	\$ 70
Additional Paid-in Capital	112,324
<i>Net Cash provided by (used in) Financing Activities</i>	\$ <u>112,394</u>
Cash at the beginning of period	-
Net Cash increase (decrease) for period	\$ <u>94,068</u>
Cash at end of period	\$ <u>94,068</u>

See Accompanying Notes to these Unaudited Financial Statements

NOTE 1 – DESCRIPTION OF ORGANIZATION AND BUSINESS OPERATIONS

Sharebot, Inc. ("the Company") was formed in Delaware on May 5, 2025. The Company is a peer-to-peer robotics sharing platform designed to serve individuals and businesses in need of robotic equipment, in markets where individual owners or companies are willing to lease such technology. The Company plans to generate revenue through transaction fees or profit-sharing on completed rentals. The Company is committed to becoming the world's first and leading robotics sharing platform. Its headquarters are located in Albuquerque, New Mexico, and its operations will serve customers within the United States.

Concentrations of Credit Risks

The Company's financial instruments that are exposed to concentrations of credit risk primarily consist of its cash and cash equivalents. The Company places its cash and cash equivalents with financial institutions of high credit worthiness. The Company's management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

Substantial Doubt about the Entity's Ability to Continue as a Going Concern:

The accompanying balance sheet has been prepared on a going concern basis, which means that the entity expects to continue its operations and meet its obligations in the normal course of business during the next twelve months. Conditions and events creating the doubt include the fact that the Company has not commenced principal operations and will likely realize losses prior to generating positive working capital for an unknown period of time. The Company's management has evaluated this condition and plans to generate revenues and raise capital as needed to meet its capital requirements.

Specifically, the Company is in the process of raising additional capital and anticipates receiving \$200,000 in new investments within the next month. Approximately \$100,000 of these funds are projected to support development, testing, and initial advertising efforts in preparation for a Series A fundraising round. Ongoing monthly expenditures are expected to remain at \$17,000–\$18,000, with management actively monitoring to ensure efficiency and avoid unnecessary costs. In addition, the Company has secured commitments of more than \$173,000 through an equity crowdfunding platform, which will be received upon the filing of Form C.

However, there is no guarantee of success in these efforts. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company's financial statements are prepared in accordance with U.S. generally accepted accounting principles ("GAAP"). The Company's fiscal year ends on December 31. The Company has no interest in variable interest entities and no predecessor entities.

Use of Estimates and Assumptions

In preparing these unaudited financial statements in conformity with U.S. GAAP, the Company's management makes 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 expenses during the reporting period.

Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates.

Fair Value of Financial Instruments

FASB Accounting Standards Codification (ASC) 820 "*Fair Value Measurements and Disclosures*" establishes a three-tier fair value hierarchy, which prioritizes the inputs in measuring fair value. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

These tiers include:

Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.

Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.

There were no material items that were measured at fair value as of inception to June 30, 2025.

Cash and Cash Equivalents

The Company considers all short-term investments with an original maturity of three months or less when purchased to be cash equivalents. The Company had \$94,068 in cash and cash equivalents as of June 30, 2025.

Revenue Recognition

The Company recognizes revenue from the sale of products and services in accordance with ASC 606, "Revenue Recognition" following the five steps procedure:

- Step 1: Identify the contract(s) with customers
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to performance obligations

Step 5: Recognize revenue when or as performance obligations are satisfied

The Company plans to generate revenues through a percentage-based fee on each rental transaction or by sharing in the profit from the successful completion of such transactions. Payments will be received only upon the occurrence of a transaction between peers. The Company's primary performance obligation will be to effectively facilitate these peer-to-peer transactions; in the absence of such facilitation, no transaction will occur and, consequently, no revenue will be recognized.

Advertising Costs

Advertising costs associated with marketing the Company's products and services are expensed as costs are incurred.

General and Administrative

General and administrative expenses consist of business licenses, office supplies, and other miscellaneous expenses.

Income Taxes

The Company accounts for income taxes in accordance with ASC 740, Income Taxes, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of temporary differences between the financial reporting and tax bases of assets and liabilities.

The Company was formed on May 5, 2025 and had no operations, taxable income, or filing requirements during the period ended June 30, 2025. As such, the Company was not required to file a federal or state income tax return for the period, and no provision for income taxes has been recorded in the accompanying financial statements.

Management has evaluated the Company's tax positions and concluded that there are no uncertain tax positions requiring recognition or disclosure in the financial statements in accordance with ASC 740, *Income Taxes*.

Recent Accounting Pronouncements

The FASB issues Accounting Standards Updates (ASUs) to amend the authoritative literature in ASC. There have been a number of ASUs to date that amend the original text of ASC. Management believes that those issued to date either (i) provide supplemental guidance, (ii) are technical corrections, (iii) are not applicable to us or (iv) are not expected to have a significant impact on our financial statements.

NOTE 3 – RELATED PARTY TRANSACTIONS

The Company follows ASC 850, "Related Party Disclosures," for the identification of related parties and disclosure of related party transactions. No transactions require disclosure.

NOTE 4 – COMMITMENTS, CONTINGENCIES, COMPLIANCE WITH LAWS AND REGULATIONS

The Company is not currently involved with or knows of any pending or threatening litigation against it or any of its officers. Further, the Company is currently complying with all relevant laws and regulations. The Company does not have any long-term commitments or guarantees.

NOTE 5 – LIABILITIES AND DEBT

The Company has no outstanding liabilities and debt as of inception to June 30, 2025.

NOTE 6 – EQUITY

The Company has authorized 10,000,000 of common shares with a par value of \$0.00001 per share. 7,005,000 shares were issued and outstanding as of inception to June 30, 2025.

Voting: Common stockholders are entitled to one vote per share.

Dividends: The holders of common stock are entitled to receive dividends when and if declared by the Board of Directors.

NOTE 7 – SUBSEQUENT EVENTS

The Company has evaluated events subsequent to June 30, 2025 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through August 19, 2025, the date these financial statements were available to be issued. No events require recognition or disclosure.