AMOR FELINE Inc.

Financial Statements

For the Period from Inception (April 9, 2026) through June 30, 2026

Unaudited

AMOR FELINE Inc.

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Independent Accountant's Review Report

Board of Directors
AMOR FELINE Inc.
Ravenna, OH

We have reviewed the accompanying financial statements of AMOR FELINE Inc., which comprise the balance sheet as of June 30, 2026, and the related statements of operations, changes in stockholders' equity, and cash flows for the period from inception (April 9, 2026) through June 30, 2026, and the related notes to the financial statements. A review includes primarily applying analytical procedures to the member'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 control 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 American Institute of Certified Public Accountants. 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.

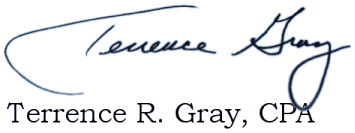
We are required to be independent of AMOR FELINE Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion on the Financial Statements

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.

Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2, certain conditions raise an uncertainty about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our conclusion is not modified with respect to this matter.



Terrence R. Gray, CPA
Georgetown, Texas
July 14, 2026

Financial Statements

AMOR FELINE Inc.

Balance Sheet

June 30, 2026

(Unaudited)

Assets		
Current Assets		
Cash	**$**	**255,516**
Prepaid expenses and other current assets		**41,456**
Total Current Assets		**296,972**
Intangible assets, net		**6,000,000**
Total Assets	**$**	**6,296,972**
Liabilities and Stockholders' Equity		
Current Liabilities		
Accounts payable and accrued expenses	**$**	**5,782**
Total Current Liabilities		**5,782**
Total Liabilities		**5,782**
Stockholders' Equity		
Common stock, at par value of $0.001; 10,000,000 shares authorized, 5,808,120 shares issued and outstanding	**$**	**5,808**
Additional paid-in capital		**6,302,322**
Accumulated deficit		**(16,940)**
Total Stockholders' Equity		**6,291,190**
Total Liabilities and Stockholders' Equity	**$**	**6,296,972**

The accompanying notes are an integral part of these financial statements.

AMOR FELINE Inc.

Statement of Operations

For the period from Inception (April 9, 2026) through June 30, 2026

(Unaudited)

Net Sales	**$**	-
Cost of Sales		-
Gross Profit		-
Operating Expenses		
Selling and Marketing		**2,363**
General and administrative		**14,577**
Total Operating Expenses		**16,940**
Loss Before Provision for Income Taxes		**(16,940)**
Income Tax Expense		-
Net Loss	**$**	**(16,940)**

The accompanying notes are an integral part of these financial statements.

AMOR FELINE Inc.
Statement of Changes in Stockholders' Equity
For the period from Inception (April 9, 2026) through June 30, 2026
(Unaudited)

	Common Stock		Additional Paid-In	Accumulated	Total Stockholders'
	Shares	Amount	Capital	Deficit	Equity
Balance, April 9, 2026	-	$ -	$ -	$ -	$ -
Issuance of stock for cash	308,120	308	307,822	-	308,130
Issuance of stock for licensing rights	5,500,000	5,500	5,994,500	-	6,000,000
Net loss	-	-	-	(16,940)	(16,940)
Balance, June 30, 2026	5,808,120	$ 5,808	$ 6,302,322	$ (16,940)	$ 6,291,190

The accompanying notes are an integral part of these financial statements.

AMOR FELINE Inc.

Statement of Cash Flows

For the period from Inception (April 9, 2026) through June 30, 2026

(Unaudited)

Cash Flows from Operating Activities		
Net loss	**$**	**(16,940)**
Reconciliation of net loss to net cash provided by operating activities:		
Prepaid expenses and other current assets		**(41,456)**
Accounts payable and accrued liabilities		**5,782**
Net Cash Used in Operating Activities		**(52,614)**
Cash Flows from Financing Activities		
Proceeds from issuance of stock		**308,130**
Net Cash (Used by) Provided by Financing Activities		**308,130**
Net Change in Cash		**255,516**
Cash, beginning of period		**-**
Cash, end of period	**$**	**255,516**
Non-Cash Investing and Financing Activities		
Acqusition of product distribution rights with issuance of equity	**$**	**6,000,000**

The accompanying notes are an integral part of these financial statements.

1. Organization and Nature of Business

AMOR FELINE Inc. ("the Company") was incorporated as a Delaware C Corporation on April 9, 2026 by Standard H2 Inc. ("Standard H2") for the purpose of commercially developing and marketing to the pet cat industry products that utilize Standard H2's patented odor absorbing product called SULFUR MAGNET®. The Company is headquartered in Ravenna, Ohio.

Standard H2 has granted the Company an exclusive, royalty-free, sublicensable, worldwide license to manufacture and sell cat odor products. Since incorporation, the Company has begun working on creating its first batch of products and raised seed round financing from accredited investors. The Company plans to conduct a Regulation Crowdfunding (Reg CF) offering in 2026 to raise operating capital to advance the commercialization of its products and implement its business plans.

2. 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. 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.

3. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles ("GAAP"). The Company's fiscal year ends on December 31.

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Concentrations

The Company's financial instruments that are exposed to concentrations of credit risk primarily consist of its cash and cash equivalents. The Company maintains its cash and cash equivalents in financial institutions, and the amounts held may at times exceed federally insured limits. Management believes any credit risk is low due to the overall financial strength of the financial institutions.

Revenue Recognition

The Company adopted FASB ASC 606, Revenue from Contracts with Customers ("ASC 606"). Revenue is recognized when performance obligations under the terms of the contracts with customers are satisfied. The Company intends to generate revenue primarily through the sale of its products directly to consumers and through distributors.

The Company is currently in the pre-revenue stage and has not recognized revenue to date.

Intangible Assets

The Company's intangible assets consist of the SULFUR MAGNET® product license granted the company (Note 1). The license will be amortized over a period of 10 years once principal operations commence. Accordingly, no amortization expense was recorded during the period ended June 30, 2026.

Advertising

The Company recognizes advertising and promotional costs for the Company's products and services as expenses when they are incurred.

General and Administrative

General and administrative expenses consist of legal services provided for the creation of the Company and equity financing, travel, business licenses, and other miscellaneous expenses.

Income Taxes

The Company was incorporated on April 9, 2026, and did not generate taxable income during the period ended June 30, 2026, and accordingly, has no tax liability as of now. The Company is compliant with all Federal and local tax filings.

Fair Value

ASC 820, *Fair Value Measurements and Disclosures*, defines fair value, establishes a framework for measuring fair value in accordance with existing generally accepted accounting principles and expands disclosures about fair value measurements.

Assets and liabilities recorded at fair value in the accompanying balance sheets are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs, as defined by ASC 820, are as follows:

Level 1 – This level consists of inputs that are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – This level consists of inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.

Level 3 – This level consists of inputs that are unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the asset or liability.

The Company's financial instruments of cash, prepaid costs, accounts payable and accrued expenses approximate their fair values based on their short-term nature or because their terms are market-based. The product distribution rights, recorded as intangible assets, and the equity issued to acquire such, were valued under Level 3 as there was not a viable market for the Company's distribution license or its common stock to determine its fair value. In estimating the fair value, management considered products charged for similar distribution rights and recent sales of its common stock to independent qualified investors. Considerable management judgment is necessary to estimate the fair value. Accordingly, actual results could vary significantly from management's estimates.

Recent Accounting Pronouncements

The FASB issues 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.

4. Related Party Transactions

The Company follows ASC 850, "Related Party Disclosures," for the identification of related parties and disclosure of related party transactions.

The Company's primary shareholder is Standard H2 which holds 95% of the Company's stock as of June 30, 2026. Additionally, the remaining outstanding shares are held by individuals that are shareholders of or have a relationship with Standard H2. To date, Standard H2 has provided management and services to the Company without charge. As the Company implements its primary operations it expects to continue to engage with Standard H2 or entities under its control for products and services. The Company expects these transactions will be conducted at arm's length or under terms considered reasonable given the related party relationship and the Company's needs.

5. Equity and Capitalization

Common Stock

The Company has authorized 10,000,000 of common shares with a par value of $0.001 per share. Issued and outstanding as of June 30, 2026 were 5,808,120 shares.

Voting Rights:

- 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.

Stock Incentive Plan

The Company has adopted a Stock Incentive Plan which provides for the issuance of up to 500,000 shares of common stock for the purposes of offering incentive stock options and restricted stock awards. Options become exercisable over various vesting periods depending on the nature of the grant, not to exceed three (4) years from the date of grant. The options expire at the earlier of ten (10) years from the date the option was granted or the optionee's termination. To date, no options have been granted.

6. 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.

7. Subsequent Events

The Company has evaluated all subsequent events through July 14, 2026, the date the financial statements were available to be issued. Based on this evaluation, no material events were identified which require adjustment or disclosure in the financial statements.