Taste And See Films, Inc.
(the “Company”)
a Delaware Corporation

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

Years Ended December 31, 2025 and 2024

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To: Taste And See Films, Inc. Management

We have reviewed the accompanying financial statements of Taste And See Films, Inc. (the Company) which comprise the balance sheets as of December 31, 2025 and 2024, and the related statements of operations, statements of changes in shareholders' equity, and statements 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:
The accountant's 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.

The accountant is required to be independent of the entity and to meet the accountant's other ethical responsibilities, in accordance with the relevant ethical requirements relating to the review.

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 conclusion is not modified with respect to the matter.

RNB Capital LLC

Tavares, FL

October 21, 2026

TASTE AND SEE FILMS, INC.
BALANCE SHEET

AS OF DECEMBER 31,		**2025**	**2024**
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$	3,266	8,580
Total Current Assets		3,266	8,580
TOTAL ASSETS	$	3,266	8,580
LIABILITIES AND EQUITY			
Non-Current Liabilities:			
SAFE	$	30,000	30,000
Total Non-Current Liabilities	$	30,000	30,000
TOTAL LIABILITIES		30,000	30,000
EQUITY			
Common Stock	$	14	12
Accumulated Deficit		(26,747)	(21,432)
TOTAL EQUITY	$	(26,734)	(21,420)
TOTAL LIABILITIES AND EQUITY	$	3,266	8,580

See Accompanying Notes to these Unaudited Financial Statements

TASTE AND SEE FILMS, INC.
STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31,		2025	2024
Operating Expenses			
General and administrative		5,315	1,777
Total Operating Expenses		**5,315**	**1,777**
Total Loss from Operations	$	**(5,315)**	**(1,777)**

See Accompanying Notes to these Unaudited Financial Statements

TASTE AND SEE FILMS, INC.
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

	Common Stock		Retained Earnings (Deficit)	Total Shareholders' Equity
	# of Shares	$ Amount		
Beginning balance at 1/1/24	1,223,974	12	(19,655)	(19,643)
Common stock	100,000	1	-	1
Subscription receivable		(1)		(1)
Net loss	-	-	(1,777)	(1,777)
Ending balance at 12/31/24	1,323,974	12	(21,432)	(21,420)
Issuance of Common Stock	150,000	2	-	2
Net loss	-	-	(5,315)	(5,315)
Ending balance at 12/31/25	1,473,974	14	(26,747)	(26,734)

See Accompanying Notes to these Unaudited Financial Statements

TASTE AND SEE FILMS, INC.
STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31,		**2025**	**2024**
OPERATING ACTIVITIES			
Net Loss	$	(5,315)	(1,777)
Net Cash used in Operating Activities	$	(5,315)	(1,777)
FINANCING ACTIVITIES			
Common Stock		2	-
Net Cash provided by Financing Activities	$	2	-
Cash at the beginning of period		8,580	10,357
Net Cash decrease for period	$	(5,314)	(1,777)
Cash at end of period	$	3,266	8,580

Supplemental Disclosures of Cash Flow Information:

Cash paid during the year for:		
Interest	-	-
Income taxes	-	-

See Accompanying Notes to these Unaudited Financial Statement

NOTE 1 – DESCRIPTION OF ORGANIZATION AND BUSINESS OPERATIONS

Taste and See Films, Inc. ("the Company") was formed in Delaware on April 20th, 2023. The Company operates as a digital media and entertainment production entity focused on creating unscripted, cinematic documentary content. Specifically, the Company owns, develops, and produces the original episodic documentary series titled "Taste and See", which explores the cultural, culinary, and spiritual dimensions of food, farming, and shared meals. The Company's headquarters is in Sanford, North Carolina. The Company's customers will be located in the United States.

The Company will conduct a crowdfunding campaign under Regulation CF in 2026 to raise operating capital.

Risks & Uncertainties:

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 the Company's capital requirements. Management's plans include securing third-party production financing, conducting equity crowdfunding campaigns, and issuing convertible debt or SAFE instruments. However, there is no assurance that these efforts will be successful. The financial statements do not include any adjustments that may 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 December 31, 2025 and December 31, 2024.

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 $3,266 and $8,580 in cash and cash equivalents as of December 31, 2025 and December 31, 2024, respectively.

Revenue Recognition

The Company recognizes revenue from the sale of products and services in accordance with ASC 606, "Revenue from Contracts with Customers" 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 will identify and analyze its performance obligations with respect to customer contracts once the first contract is signed.

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 primarily consist of professional accounting and legal fees, edit and post-production costs, software and application subscriptions, corporate taxes, independent contract labor, travel expenses, bank service charges, and other general office operating 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.

Significant Components of Deferred Tax Assets and Liabilities
As of December 31, 2025 and December 31, 2024, significant components of the Company's deferred tax assets and liabilities were as follows:

	2025	**2024**
Net Operating Loss Carryforwards	6,219	5,037
Other Temporary Differences	-	-
Gross Deferred Tax Asset	**6,219**	**5,037**
Less: Valuation Allowance	(6,219)	(5,037)
Net Deferred Tax Asset (Liability)	**-**	**-**

The Company has recorded a full valuation allowance against its deferred tax assets due to cumulative operating losses and absence of objectively verifiable evidence that the assets will be realized.

Net Operating Loss Carryforwards
As of December 31, 2025, and 2024, the Company had federal net operating loss carryforwards of approximately $26,747 and $21,432, respectively. Federal NOLs arising after December 31, 2017, generally do not expire but are subject to an 80% taxable income limitation. Utilization of these losses may be subject to annual limitations under Section 382 of the Internal Revenue Code.

Components of Income Tax Expense (Benefit)

During 2025 and 2024, the Company paid no income taxes to federal or state jurisdictions.

Component	**2025**	**2024**
Current tax expense	-	-
Deferred tax expense (benefit)	6,219	5,037
Valuation Allowance	(6,219)	(5,037)
Net Deferred Tax Asset (Liability)	**-**	**-**

Income Taxes Paid

	2025	**2024**
Federal	-	-
State	-	-
Foreign	-	-
Net Deferred Tax Asset (Liability)	**-**	**-**

Rate Reconciliation

The reconciliation of the U.S. federal statutory tax rate to the Company's effective tax rate is as follows:

	2025		2024	
	Amount ($)	% of Pretax Income (Loss)	Amount ($)	% of Pretax Income (Loss)
Income tax benefit at U.S. Statutory Rate (21%)	(1,116)	21.00%	(373)	21.00%
State taxes, net of federal benefit	(120)	2.25%	(44)	2.50%
Change in Valuation Allowance	1,182	-22.24%	418	-23.50%
Other	54	-1.01%	-	0.00%
Total Income Tax Expense (benefit)	-	-	-	-

Explanation of Significant Reconciling Items:
The Company's income tax benefit at the federal statutory rate is offset by a corresponding increase in the valuation allowance. Management determined that, due to continuing losses and lack of objectively verifiable positive evidence, the deferred tax asset is not realizable.

Unrecognized Tax Benefits:
The Company had no material uncertain tax positions as of December 31, 2025 and December 31, 2024. Income tax returns for years ending 2024 through 2025 remain open to examination by federal and state tax authorities.

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.

Affiliate Relationships:
The Company is affiliated through common ownership and executive management with Crossover Consulting, LLC, Ignite Studios, LLC, and Joy Media LLC (collectively, the "Affiliates"). Certain executive officers and stockholders of the Company hold 100% controlling ownership interests in these respective entities

2024 Share Issuance
Crossover Consulting, LLC: On November 21, 2024, the Board of Directors approved the issuance of 100,000 shares of Common Stock to Crossover Consulting, LLC at a purchase price of $0.00001 per share, or $1.00 in total. Crossover Consulting, LLC is a related party wholly owned and operated by the Company's Chief Financial Officer and Treasurer, Sanjeevan "Jeeva" Ratnathicam. The shares were fully vested upon issuance.

2025 Share Issuance
Ignite Studios, LLC: On May 22, 2025, the Board of Directors approved the issuance of 150,000 shares of Common Stock to Ignite Studios, LLC at a purchase price of $0.00001 per share, or $1.50 in total. Ignite Studios, LLC is a related party wholly owned and operated by the Company's Chief Operating Officer and Secretary, Erin Mae Miller. The shares were fully vested upon issuance.

Balances and Commercial Transactions:
Other than the stock grants described above, the Company did not enter into commercial sales or vendor transactions with the Affiliates during the years ended December 31, 2025 and 2024. As of December 31, 2025 and 2024, there were no outstanding accounts receivable or accounts payable balances due to or from these related entities

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

Simple Agreements for Future Equity (SAFE) - In May 2023, the Company entered into a Simple Agreement for Future Equity ("SAFE") with Angel Acceleration Fund, a third party, for an aggregate investment of $30,000. The SAFE has no maturity date and bears no interest. It provides the investor with rights to future equity upon a qualified equity financing, liquidity event, or change in control, subject to an agreed valuation cap and discount rate. As of December 31, 2024 and 2025, the carrying amount of the outstanding SAFE was $30,000.

NOTE 6 – EQUITY

The Company has authorized 10,000,000 of common shares with a par value of $0.00001 per share. 1,473,974 and 1,323,974 shares were issued and outstanding as of 2025 and 2024.

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 December 31, 2025 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through October 21, 2026, the date these financial statements were available to be issued.

Execution of Preferred Debt Offering

Between July 2026 and August 2026, the Company initiated a private placement Preferred Debt Offering under a confidential Offering Memorandum seeking up to $1,800,000 in aggregate debt obligations to fund episode production and creative development.

The offering set a Minimum Close Threshold of $500,000, under which subscriber funds were held in escrow until aggregate subscriptions met or exceeded $500,000.

In September 2026, upon securing three (3) subscription agreements totaling exactly $500,000, the minimum threshold was met, and the funds were released to the Company.

Approval of Stock Option Plan and Grants

On January 1, 2026, the Board of Directors adopted a written consent establishing the Company's Stock Option Plan and appointing its executive officers and directors. Under the plan, the Board approved the grant of 1,870,000 stock options to executive officers and directors, exercisable at $0.01 per share, which was determined in good faith to represent the fair market value of the underlying Common Stock on the grant date. No shares of Common Stock were issued upon the grant of the options.