HUMIDORS CLUB INTERNATIONAL CORP.
REVIEWED FINANCIAL STATEMENTS

FOR THE PERIOD FROM OCTOBER 27, 2026 (Inception) THROUGH NOVEMBER 9, 2026

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Streamlined Reviews

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To the Stockholders
Humidors Club International Corp.
Sheridan, WY

We have reviewed the accompanying financial statements of Humidors Club International Corp., which comprise the balance sheet as of November 9, 2026, and the related statements of operations, changes in stockholders' equity, and cash flows for the period from October 27, 2026, through November 9, 2026, 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 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 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.

We are required to be independent of Humidors Club International Corp. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our 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.

Streamlined Reviews

Streamlined Reviews
Mark Deazeley, CPA
Costa Mesa, CA

November 9, 2026

HUMIDORS CLUB INTERNATIONAL CORP.
BALANCE SHEETS
AS OF NOVEMBER 9, 2026

ASSETS	
Cash	$ 20
Total current assets	20
Total Assets	$ 20
LIABILITIES AND STOCKHOLDERS' EQUITY	
Liabilities	
Accounts payable - related party	20
Total current liabilities	20
Total liabilities	20
Stockholders' Equity	
Common stock	-
Additional paid-in capital	-
Retained earnings	-
Total stockholders' equity	-
Total liabilities and stockholders' equity	$ 20

HUMIDORS CLUB INTERNATIONAL CORP.
STATEMENT OF OPERATIONS
FOR THE PERIOD FROM OCTOBER 27, 2026, THROUGH NOVEMBER 9, 2026

Revenues, net of returns and allowances	$ -
Cost of sales	-
Gross Profit	-
General, administrative, and selling expense	-
Total general, administrative, and selling expense	-
Income from operations	-
Provision for income taxes	-
Net income	$ -

HUMIDORS CLUB INTERNATIONAL CORP.
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE PERIOD FROM OCTOBER 27, 2026, THROUGH NOVEMBER 9, 2026

	Common Stock Issued	Contributed Capital	Retained Earnings	Total Stockholders' Equity
BALANCE - October 27, 2026	22,000,000	$ -	-	$ -
Net income	-	-	-	-
Distributions	-	-	-	-
BALANCE - November 9, 2026	22,000,000	$ -	-	$ -

See Note 3, Stockholders' Equity for explanation of common stock issued.

See independent accountant's review report and accompanying notes.

HUMIDORS CLUB INTERNATIONAL CORP.
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM OCTOBER 27, 2026, THROUGH NOVEMBER 9, 2026

Cash Flow From Operating Activities:		
Net income	$	-
Adjustments to reconcile net income to net cash		
Changes in Operating Assets And Liabilities:		-
Net Cash Provided By Operating Activities		-
Cash Flows From Financing Activities:		
Accounts payable - related party		20
Net Cash Provided By Financing Activities		20
Net Increase In Cash		20
Cash At Beginning Of Period		-
Cash At End Of Period	$	20
Supplemental Cash Flow Disclosures:		
Income Taxes Paid	$	-
Interest Paid	$	-

See independent accountant's review report and accompanying notes.

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Operations

Humidors Club International Corp. (the "Company") was incorporated in the State of Wyoming on October 27, 2026 (inception) under the Wyoming Business Corporation Act. The Company's registered office and principal office are located at 30 N Gould St, Ste R, Sheridan, Wyoming 82801.

The Company is a family-owned business with roots in three generations of Cuban tobacco heritage and a history of cigar manufacturing in Nicaragua. Its business activities include the development, marketing, importation, and distribution of premium handmade cigars, whole-leaf tobacco products, and related accessories under brands including Cubanacan, Mederos, and Tabacalera Serrano.

The Company serves the wholesale and retail markets through relationships with distributors, specialty tobacco retailers, and cigar lounges. The Company is currently operating on a limited commercial scale and is pursuing additional financing to support working capital, expand distribution, and develop its business operations.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles ("GAAP") as promulgated in the United States of America.

Cash and Cash Equivalents

Cash equivalents are liquid investments with maturities of three months or less when purchased. Cash includes cash on hand, checking, and savings deposit accounts with banks. The Company maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Company does not have any cash equivalents outstanding as of November 9, 2026. The Company has not experienced any losses related to this concentration of risk.

Cash Flow Presentation

The Company uses the indirect method for cash flow presentation, which reconciles net earnings to cash flow from operating activities. The reconciliation adjustments include the removal of timing differences between the occurrence of operating receipts and payments and their recognition in net earnings. The adjustments also remove cash flows arising from investing and financing activities, which present separately from operating activities.

Use of Estimates

The preparation of financial statements in conformity with 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, 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. Actual results could differ from those estimates.

Organization and Start-Up Costs

Costs of start-up activities, including organization costs, are expensed as incurred in accordance with FASB ASC 720-15. Costs of the Company's incorporation were paid by the incorporators of the Company and have not been reimbursed by the Company; accordingly, no such costs are reflected in these financial statements.

Income Taxes

The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial statement carrying amounts and tax bases of assets and liabilities, and for net operating loss and tax credit carryforwards. Deferred tax assets are reduced by a valuation allowance when, in management's judgment, it is more likely than not that some portion or all of the deferred tax assets will not be realized.

Recent Accounting Pronouncements

Management has evaluated recent accounting pronouncements issued by the Financial Accounting Standards Board ("FASB") and has determined that there are no recently issued accounting standards that are expected to have a material impact on the Company's financial position, results of operations, or cash flows.

2. LIQUIDITY AND GOING CONCERN

In accordance with FASB ASC 205-40, management evaluated whether conditions or events, considered in the aggregate, raise substantial doubt about the Company's ability to continue as a going concern within one year after the date the financial statements are available to be issued.

The Company is currently in the development and early operational stages and has generated limited revenues. Management and the Company's principals have extensive experience in the premium cigar and tobacco industry, including established relationships with manufacturers, distributors, and retailers. These relationships, together with management's industry knowledge and existing business infrastructure, are expected to facilitate the commencement and expansion of commercial operations.

Management anticipates generating revenues through the distribution and sale of premium cigars and related tobacco products. The Company intends to finance its operations through existing capital resources, additional shareholder contributions, and planned financing activities. Management believes that its industry experience, established business relationships, anticipated revenues, and access to financing will provide sufficient liquidity to meet the Company's obligations as they become due.

The Company's ability to execute its business plan remains dependent upon successfully expanding operations and obtaining financing as necessary. Management believes that its plans will support the Company's continued operations for the foreseeable future.

3. STOCKHOLDERS' EQUITY

The Company is authorized to issue 100,000,000 shares of common stock. As of November 9, 2026, the Company had 22,000,000 shares of common stock issued prior to the proposed preferred offering/capital raise. The Company issued 20,000,000 shares of common stock to the Company's Chief Executive Officer and founder and 2,000,000 shares of common stock to Lightwave Partners Corp.

The Company is contemplating a preferred share offering through Wefunder pursuant to Regulation Crowdfunding ("Reg CF") for gross proceeds of up to $1.2 million. The Company expects to finalize the authorization of preferred shares and the related preferred share terms (including, as applicable, dividend, liquidation, voting, and conversion provisions) in the final offering documents. The Company-reported capitalization information described above is subject to, and final corporate records and approvals govern.

4. CONCENTRATION OF CREDIT RISK

The Company maintains cash deposits with financial institutions insured by the Federal Deposit Insurance Corporation ("FDIC"). Deposits are generally insured up to $250,000 per depositor, per insured bank, for each account ownership category. The Company's deposits may exceed insured limits at times. The Company has not experienced any losses on its deposits.

The Company is exposed to various risks, including market risk, credit risk, and liquidity risk. Management believes market risk is mitigated by a diversified customer base in the near future.

5. COMMITMENTS AND CONTINGENCIES

The Company's staff works remotely, and the Company does not lease office space.

Litigation

The Company is not currently involved in any material litigation or legal proceedings.

6. RELATED PARTIES

The Company evaluates related-party relationships and transactions in accordance with FASB ASC 850, Related Party Disclosures. Related parties include principal stockholders, officers, directors, and other individuals or entities that may exercise significant influence over the Company's operations.

During the period from October 27, 2026 (inception) through November 9, 2026, the Company received an initial cash deposit of $20 from its founder for the purpose of establishing activity in connection with the Company's shell review. The deposit was not made in exchange for common stock or any other equity interest in the Company. Accordingly, the Company recorded the $20 as a related-party payable as of November 9, 2026.

7. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through November 11, 2026, the date the financial statements were available to be issued.

Management has determined that there were no subsequent events that require adjustment to or disclosure in the financial statements.