FUTURENEXUS LABS US, INC.

FINANCIAL STATEMENTS

As of January 8, 2026 (inception)

(Unaudited)

Separate financial statements prepared by management for the proposed Wefunder community round.

FUTURENEXUS LABS US, INC.

Balance Sheet

As of January 8, 2026 (inception) | US dollars | Unaudited

ASSETS	
Cash and cash equivalents	$0.00
Total assets	$0.00
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current liabilities	
Due to founder (Note 3)	$148.00
Total liabilities	$148.00
Stockholders' equity	
Common stock, $0.00001 par value; 10,000,000 shares authorized; no shares issued at inception (Note 4)	$0.00
Additional paid-in capital	$0.00
Accumulated deficit	$(148.00)
Total stockholders' deficit	$(148.00)
Total liabilities and stockholders' equity	$0.00

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

FUTURENEXUS LABS US, INC.

Notes to the Financial Statements

As of January 8, 2026 (inception) | US dollars | Unaudited

1. Organization and reporting period

Futurenexus labs US, Inc. (the Company) was incorporated in Delaware on January 8, 2026. The Company is being established for US operations associated with NeigborDrop. Its fiscal year ends December 31. These statements present the separate financial position of the Company as of inception and exclude other entities' balances and operating results. As an inception-date presentation under Regulation Crowdfunding C&DI 201.01, statements of operations, cash flows and changes in stockholders' equity are not applicable. The inception balance sheet does not present the Company's current financial position.

2. Significant accounting policies

The financial statements are prepared on the accrual basis under accounting principles generally accepted in the United States of America. Liabilities are recognized when incurred, including business costs paid personally by the founder for which reimbursement is owed. Organizational costs are expensed as incurred. The $148 bundled formation order is recognized as organizational expense based on the documented formation order and management's confirmation of the expenditure. First-year registered-agent service is included in the provider's formation package; the $125 displayed service renewal price is not a separate inception payment. Preparation of financial statements requires estimates and judgments that affect reported amounts; actual results may differ. Cash equivalents are highly liquid investments with original maturities of three months or less. There were no cash equivalents at inception. The Company had no revenue at inception.

3. Formation expense and related-party payable

Sunill Kumaar paid US$148 personally for the Company's formation. Management confirms that the Company owes reimbursement and that it remains unpaid as of October 7, 2026. The inception balance sheet recognizes organizational expense of $148, an accumulated deficit of $148, and a current payable to the founder of $148. This amount is not a capital contribution. No interest has been accrued; no interest-bearing reimbursement arrangement has been identified. No other inception liabilities or contributed assets have been identified by management or in the supplied records.

4. Capital stock and subsequent issuance

The certificate of incorporation authorizes 10,000,000 shares with a par value of $0.00001 per share. No shares were issued at January 8 inception based on the corporate records supplied. The Company received $70.11 from Sunill Kumaar on January 15, 2026. The signed July 29, 2026 founder issuance package applies $64.00 of that payment to the issuance of 6,400,000 fully vested common shares at $0.00001 per share, with the remaining $6.11 recorded as additional paid-in capital. Management confirms that the full $70.11 is a permanent, nonrepayable founder contribution. These transactions occurred after the balance sheet date and are not recorded in the inception balances.

5. Income taxes

The Company accounts for income taxes using the asset and liability method. Deferred taxes reflect differences between financial statement and tax bases, and a valuation allowance is recognized when realization is not more likely than not. No income tax benefit is recognized for the inception formation expense because realization of any associated tax benefit is not established. Accordingly, the net income tax asset and liability presented at inception are zero.

6. Subsequent financing and subsequent events

Management evaluated subsequent events through October 7, 2026, the date these statements were available to be issued. In addition to the founder funding and share issuance described in Note 4, the Company received $25,000 on August 25, 2026 associated with a SAFE investment. The SAFE is a subsequent financing transaction and is not included in the inception balance sheet. Supplied Mercury statements reconcile the Company's checking cash to $21,200.75 at September 30, 2026, with zero in the supplied savings-account records. Those later balances do not change inception cash. Future operations depend on access to financing and management's ability to fund planned expenditures. The $124,000 contemplated community-round maximum is a fundraising objective and is not recorded as cash or capital received.

FUTURENEXUS LABS US, INC.

Certification of Principal Executive Officer

Inception financial statements as of January 8, 2026

I, Sunill Kumaar, certify that the financial statements of Futurenexus Labs US, Inc. included in this package and to be included in Form C are true and complete in all material respects.

Signature: Skumaar

Sunill Kumaar
Chief Executive Officer

Date signed: October 6, 2026