WULA LLC

doing business as PetSkyNook

Financial Statements

For the period from March 12, 2025 (inception) to December 31, 2025
and the nine months ended September 30, 2026 (interim, unaudited)

Prepared by management in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP)

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Certification of the Principal Executive Officer

I, Isa Bako, the principal executive officer of WULA LLC (d/b/a PetSkyNook), certify that the financial statements of WULA LLC included in this document are true and complete in all material respects.

WULA LLC is a limited liability company that has not filed a separate federal income tax return for 2025. As a single-member LLC, its activity is reported on the federal income tax return of its member. The Company had no revenue and no taxable income in 2025.

Signature: BakoisaDanasabe Date: 10/22/2026

Name: Isa Bako

Title: Founder, CEO and Member

WULA LLC

d/b/a PetSkyNook

Balance Sheets

As of December 31, 2025 and September 30, 2026

	December 31, 2025	September 30, 2026 (interim)
Assets		
Cash	$ -	$ -
Total assets	**$ -**	**$ -**
Liabilities and members' equity		
Liabilities	-	-
Members' equity	-	-
Total liabilities and members' equity	**$ -**	**$ -**

WULA LLC

d/b/a PetSkyNook

Statements of Operations

	Period from March 12, 2025 (inception) to December 31, 2025	Nine months ended September 30, 2026 (interim)
Revenue	$ -	$ -
Operating expenses		
Research and development: product design and CAD	500	-
Research and development: prototypes	2,000	1,500
Travel (prototype development, China)	-	2,000
Patent filing costs	-	500
Website and other	-	500
Organization costs	200	-
Total operating expenses	2,700	4,500
Net loss	**$ (2,700)**	**$ (4,500)**

WULA LLC

d/b/a PetSkyNook

Statements of Changes in Members' Equity

	Period from March 12, 2025 (inception) to December 31, 2025	Nine months ended September 30, 2026 (interim)
Members' equity, beginning of period	$ -	$ -
Member contributions (expenses paid by the member)	2,700	4,500
Net loss	(2,700)	(4,500)
Members' equity, end of period	**$ -**	**$ -**

WULA LLC

d/b/a PetSkyNook

Statements of Cash Flows

	Period from March 12, 2025 (inception) to December 31, 2025	Nine months ended September 30, 2026 (interim)
Cash flows from operating activities		
Net loss	$ (2,700)	$ (4,500)
Expenses paid directly by the member (non-cash)	2,700	4,500
Net cash provided by operating activities	-	-
Cash flows from investing activities	-	-
Cash flows from financing activities	-	-
Net change in cash	-	-
Cash, beginning of period	-	-
Cash, end of period	**$ -**	**$ -**
Supplemental non-cash financing activity		
Expenses paid by the member, recorded as member contributions	2,700	4,500

WULA LLC (d/b/a PetSkyNook)

Notes to the Financial Statements

For the period from March 12, 2025 (inception) to December 31, 2025 and the nine months ended September 30, 2026

1. Organization and nature of business

WULA LLC (the "Company") is a New York limited liability company formed on March 12, 2025 (DOS ID 7557608). The Company is filing to do business under the assumed name PetSkyNook. It is developing PetSkyNook, an enclosed pet balcony that installs in a standard window and is designed for pets up to 30 lb. The Company is in the product development stage, has not begun selling products and has generated no revenue. Its operations are based in New York, New York.

2. Summary of significant accounting policies

Basis of presentation. These financial statements are prepared on the accrual basis in accordance with U.S. GAAP. The fiscal year ends December 31. Statements for the nine months ended September 30, 2026 are interim and unaudited.

Use of estimates. Preparing financial statements requires management to make estimates. Actual results may differ.

Cash. The Company has no bank account and held no cash at any balance sheet date.

Research and development. Design, CAD and prototype costs are expensed as incurred under ASC 730.

Start-up and organization costs. These are expensed as incurred under ASC 720-15.

Patent costs. Costs of the provisional patent application are expensed as incurred because their future benefit is uncertain.

3. Member contributions

All Company expenses to date were paid personally by the Company's member, Isa Bako, and are recorded as contributions to members' equity: $2,700 in the 2025 period and $4,500 in the nine months ended September 30, 2026 ($7,200 in total). These contributions do not need to be repaid, and the Company owes nothing to its member.

4. Income taxes

The Company is a single-member LLC treated as a disregarded entity for federal and New York income tax purposes. Its income or loss is reported by its member, so no provision for income taxes is recorded. The Company has no uncertain tax positions.

5. Liabilities and commitments

The Company had no liabilities, debt, leases or other commitments at December 31, 2025 or September 30, 2026.

6. Going concern

The Company has no revenue, no cash and has incurred net losses since inception. It depends on contributions from its member and on raising capital to fund production, testing and marketing. These conditions raise substantial doubt about the Company's ability to continue as a going concern within one year of the date these statements are issued. Management plans to raise capital through a Regulation Crowdfunding offering on Wefunder. There is no assurance the offering will succeed. The financial statements do not include any adjustments that might result from this uncertainty.

7. Intellectual property

In 2026 the Company's founder filed a U.S. provisional patent application titled "Window-Mounted Pet Perch with Transparent Panels." A provisional application expires 12 months after filing unless a non-provisional application is filed. No patent has been granted. [Confirm that the application is owned by or assigned to WULA LLC.]

8. Subsequent events

Management evaluated subsequent events through October 22, 2026, the date these financial statements were available to be issued. In October 2026 the Company began preparing a Regulation Crowdfunding offering on Wefunder, under which it plans to raise up to $50,000 through a revenue share agreement, and prepared filings with the New York Department of State to register the assumed name PetSkyNook and change its address. No other events require adjustment or disclosure.