Convenient Cocktail Company LLC

a Tennessee Limited Liability Company

Financial Statements

For the fiscal year ended December 31, 2024 and 2025

Unaudited

Convenient Cocktail Company LLC
Balance Sheet
As of December 31, 2025

	2024	2025
Assets		
Current Assets		
Bank Accounts		
Cash	-411.30	-277.30
Convenient Cocktail 3205 - 1	8,824.25	-4,505.37
Total Bank Accounts	**8,412.95**	**-4,782.67**
Accounts Receivable		
Accounts Receivable (A/R)	111.00	12,192.23
Total Accounts Receivable	**111.00**	**12,192.23**
Other Current Assets		
Payments to deposit	130.00	1,500.00
QuickBooks Tax Holding Account		0.00
Total Other Current Assets	**130.00**	**1,500.00**
Total Current Assets	**8,653.95**	**8,909.56**
Fixed Assets		
Tools, machinery, and equipment	6,300.00	5,300.00
Total Fixed Assets	**6,300.00**	**5,300.00**
Total Assets	**14,953.95**	**14,209.56**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable (A/P)	-944.69	-944.69
Total Accounts Payable	**-944.69**	**-944.69**
Credit Cards		
AmEx Delta Card		13,524.60
Capital One x1236	2,606.56	-3,784.44
Total Credit Cards	**2,606.56**	**9,740.16**
Other Current Liabilities		
Direct Deposit Payable	0.00	0.00
Out Of Scope Agency Payable	0.00	0.00
Payroll Liabilities		
Federal Taxes (941/943/944)	204.71	2,471.48
Federal Unemployment (940)	95.89	93.32
TN Quarterly Taxes	-35.88	-287.58
Total for Payroll Liabilities	**264.72**	**2,277.22**
Short-term loans from partners	10,500.00	10,500.00
Reimbursement	-4,500.00	-5,500.00
Total for Short-term loans from partners	**6,000.00**	**5,000.00**
Tennessee Department of Revenue Payable	0.00	0.00
Total Other Current Liabilities	**6,264.72**	**7,277.22**
Total Current Liabilities	**7,926.59**	**16,072.69**

Unaudited

Convenient Cocktail Company LLC
Balance Sheet
As of December 31, 2025

	2024	2025
Long-term Liabilities		
KC Ricks	15,000.00	12,500.00
Total Long-term Liabilities	**15,000.00**	**12,500.00**
Total Liabilities	**22,926.59**	**28,572.69**
Equity		
Opening balance equity	2,033.91	2,033.91
Partner distributions		-24,367.00
Equity Buyout		-4,999.98
Total for Partner distributions		**-29,366.98**
Retained Earnings		-10,006.55
Net Income	-10,006.55	22,976.49
Total Equity	**-7,972.64**	**-14,363.13**
Total Liabilities and Equity	**14,953.95**	**14,209.56**

Note regarding Long-term Liability - "KC Ricks"

The Company received an unsecured, non-interest-bearing loan from an individual lender in the original principal amount of $15,000. The loan has no stated maturity date or formal repayment schedule. Under an informal understanding between the parties, repayment is expected to occur as the Company's financial resources permit.

As of December 31, 2025 and 2024, the outstanding principal balances were $12,500 and $15,000, respectively.

Convenient Cocktail Company LLC
Income Statement

	2024	2025	Total
Income			
Discounts given	-29,988.17	-2,837.46	-32,825.63
Sales	8,658.00		8,658.00
Sales of Product Income	146,150.00	191,099.22	337,249.22
Shipping Income	13.75	380.22	393.97
Total Income	**124,833.58**	**188,641.98**	**$313,475.56**
Cost of Goods Sold			
Cost of goods sold			
Supplies & materials - COGS	40,340.13	56,590.75	96,930.88
Total for Cost of goods sold	**40,340.13**	**56,590.75**	**$96,930.88**
Shipping	5,879.22	1,571.34	7,450.56
Total Cost of Goods Sold	**46,219.35**	**58,162.09**	**$104,381.44**
Gross Profit	**78,614.23**	**130,479.89**	**$209,094.12**
Expenses			
Advertising & marketing		0.00	$0.00
Email Marketing		174.80	174.80
Event & Trade Show Entry Fees	27.23		27.23
Gifts	79.14		79.14
Listing fees		15.20	15.20
On Premise Marketing	290.00	2,641.09	2,931.09
Promotional Expenses		230.98	230.98
Samples Expenses	490.97	279.84	770.81
Social media		161.04	161.04
Total for Advertising & marketing	**887.34**	**3,502.95**	**$4,390.29**
Business licenses	1,060.83	518.01	1,578.84
Commissions & fees	220.00	13.82	233.82
Contract labor	2,244.25	11,413.87	$13,658.12
Social Media Posting		1,500.00	1,500.00
Total for Contract labor	**2,244.25**	**12,913.87**	**$15,158.12**
Entertainment			
Employee Appreciation	179.51		179.51
Total for Entertainment	**179.51**		**$179.51**
General business expenses	0.00		$0.00
Bank fees & service charges	114.84	46.37	161.21
Memberships & subscriptions	-0.01		-0.01
Uniforms	296.62		296.62
Total for General business expenses	**411.45**	**46.37**	**$457.82**
Insurance			
Business insurance	471.59	526.20	997.79
Liability insurance	418.88	891.87	1,310.75
Total for Insurance	**890.47**	**1,418.07**	**$2,308.54**

Unaudited

	2024	2025	Total
Interest paid	0.72		$0.72
Credit card interest	0.49	1,595.01	1,595.50
Total for Interest paid	**1.21**	**1,595.01**	**$1,596.22**
Legal & accounting services			
Accounting fees	2,000.00	1,300.00	3,300.00
Legal fees		819.70	819.70
Total for Legal & accounting services	**2,000.00**	**2,119.70**	**$4,119.70**
Meals			
Meals with clients	566.93	1,974.27	2,541.20
Partner Meals		360.00	360.00
Team meals	3,553.40	712.68	4,266.08
Total for Meals	**4,120.33**	**3,046.95**	**$7,167.28**
Office expenses			
Merchant account fees	334.35	379.78	714.13
Office supplies	1,363.99	348.33	1,712.32
Shipping & postage		8.12	8.12
Small tools & equipment	3,569.26	892.66	4,461.92
Software & apps	874.60	1,533.73	2,408.33
Total for Office expenses	**6,142.20**	**3,162.62**	**$9,304.82**
Payroll expenses			
Payments to partners	12,699.95		12,699.95
Salaries & wages	6,214.86		6,214.86
Taxes	3,101.25	5,169.87	8,271.12
Wages	27,523.12	57,333.82	84,856.94
Total for Payroll expenses	**49,539.18**	**62,503.69**	**$112,042.87**
Promotional/Samples Not for Sale	0.00	210.00	210.00
QuickBooks Payments Fees	1,479.66	2,662.53	4,142.19
Rent			
Building & land rent	6,378.00	7,616.39	13,994.39
Total for Rent	**6,378.00**	**7,616.39**	**$13,994.39**
Repairs & maintenance	9,699.62	1,794.38	11,494.00
Research & Development	441.69	107.89	549.58
Supplies			
Supplies & materials - Non-COGS	1,275.48	1,683.15	2,958.63
Total for Supplies	**1,275.48**	**1,683.15**	**$2,958.63**
Taxes paid	170.39	415.73	$586.12
Property taxes		18.70	18.70
Total for Taxes paid	**170.39**	**434.43**	**$604.82**
Travel	35.40		$35.40
Airfare		349.56	349.56
Hotels	555.22		555.22
Taxis or shared rides		62.59	62.59

	2024	2025	Total
Travel Meals		37.97	37.97
Total for Travel	**590.62**	**450.12**	**$1,040.74**
Utilities			
Electricity	424.00		424.00
Internet & Phone services	1,018.24	1,377.12	2,395.36
Total for Utilities	**1,442.24**	**1,377.12**	**$2,819.36**
Total Expenses	**89,174.47**	**107,177.07**	**$196,351.54**
Net Operating Income	**-10,560.24**	**23,302.82**	**$12,742.58**
Other Income			
Credit card rewards	303.95	57.15	361.10
Refund	709.65		709.65
Total Other Income	**1,013.60**	**57.15**	**$1,070.75**
Other Expenses			
Vehicle expenses			
Parking & tolls	70.24	68.30	138.54
Vehicle gas & fuel	389.67	315.18	704.85
Total for Vehicle expenses	**459.91**	**383.48**	**$843.39**
Total Other Expenses	**459.91**	**383.48**	**$843.39**
Net Other Income	**553.69**	**-326.33**	**$227.36**
Net Income	**-10,006.55**	**22,976.49**	**$12,969.94**

Unaudited

Convenient Cocktail Company LLC
Statement of Cash Flows

Statement of Cash Flows
January, 2024-December, 2025

Account Name	2024	2025	Total
OPERATING ACTIVITIES			
Net Income	-10,006.55	22,976.49	12,969.94
Adjustments to reconcile Net Income to Net Cash provided by operations:			
Accounts Payable (A/P)	-944.69	0.00	-944.69
Accounts Receivable (A/R)	-111.00	-12,081.23	-12,192.23
AmEx Delta Card		13,524.60	13,524.60
Capital One x1236	2,606.56	-6,391.00	-3,784.44
Direct Deposit Payable	0.00	0.00	0.00
Out Of Scope Agency Payable	0.00	0.00	0.00
Payroll Liabilities:Federal Taxes (941/943/944)	204.71	2,266.77	2,471.48
Payroll Liabilities:Federal Unemployment (940)	95.89	-2.57	93.32
Payroll Liabilities:TN Quarterly Taxes	-35.88	-251.70	-287.58
QuickBooks Tax Holding Account		0.00	0.00
Short-term loans from partners	10,500.00	0.00	10,500.00
Short-term loans from partners:Reimbursement	-4,500.00	-1,000.00	-5,500.00
Tennessee Department of Revenue Payable	0.00	0.00	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	**7,815.59**	**-3,935.13**	**$3,880.46**
Net cash provided by operating activities	**-2,190.96**	**19,041.36**	**$16,850.40**
INVESTING ACTIVITIES			
Tools, machinery, and equipment	-6,300.00	1,000.00	-5,300.00
Net cash provided by investing activities	**-6,300.00**	**1,000.00**	**-$5,300.00**
FINANCING ACTIVITIES			
KC Ricks	15,000.00	-2,500.00	12,500.00
Opening balance equity	2,033.91		2,033.91
Partner distributions		-24,367.00	-24,367.00
Partner distributions:Equity Buyout		-4,999.98	-4,999.98
Net cash provided by financing activities	**17,033.91**	**-31,866.98**	**-$14,833.07**
NET CASH INCREASE FOR PERIOD	**8,542.95**	**-11,825.62**	**-$3,282.67**

Unaudited

Convenient Cocktail Company LLC
Statement of Members' Equity
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	2025	2024
Beginning members' equity	($7,972.64)	$2,033.91
Net income (loss)	$22,976.49	($10,006.55)
Member distributions	($24,367.00)	-
Equity buyout	($4,999.98)	-
Ending members' equity	**($14,363.13)**	**($7,972.64)**

Amounts are based on QuickBooks comparative balance sheets and profit and loss reports.

Note regarding "Equity Buyout" - Changes in Membership Ownership

During 2025, the Company completed the buyout of departing member Brandon Wise's ownership interest for total consideration of $4,999.98. The transaction is reflected as a reduction of members' equity in the accompanying December 31, 2025 financial statements.

1. ORGANIZATION AND PURPOSE

Convenient Cocktail Company LLC (the "Company") is a Limited Liability Company organized in November 2022 under the laws of Tennessee. The company primarily manufactures dehydrated fruit cocktail garnishes for sale to bars, restaurants, hotel beverage programs, and individuals.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies applied in the preparation of the accompanying financial statements follows:

a) Basis of Accounting

The Company prepares its financial statements on an accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

b) Fiscal Year

The company operates on a 52-week fiscal year ending on December 31st.

c) Cash and Cash Equivalents

Cash and cash equivalents include all cash balances, and highly liquid investments with maturities of three months or less when purchased.

d) Legal Fees

Legal fees consist of legal services provided for the creation of the Company and equity financing.

e) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions

that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

3. COMMITMENTS, CONTINGENCIES, COMPLIANCE WITH LAWS AND REGULATIONS

We are currently not involved with or know of any pending or threatening litigation against the Company or any of its officers. Further, the Company is currently complying with all relevant laws and regulations.

4. SUBSEQUENT EVENTS

Management has evaluated subsequent events occurring after December 31, 2025, through November 4, 2026, the date the financial statements were issued. The below transactions occurred subsequent to December 31, 2025, and, to the extent they relate to conditions arising after that date, have not been recognized in the accompanying 2025 financial statements. The Company has evaluated these transactions for disclosure in accordance with ASC 855-10, Subsequent Events:

A. Facility Expansion and Contract Manufacturing Agreement

During 2026, Convenient Cocktail Co. (the "Company") entered into a lease agreement for a manufacturing facility in Norcross, Georgia, comprising approximately 5,000 square feet. The facility substantially increases the Company's available production capacity and supports the expansion of its manufacturing operations.

The expansion enabled the Company to enter into a contract manufacturing agreement with Q&C Products LLC (dba Natural Rapport) for the production of dehydrated chicken products. Under the agreed commercial terms, the Company is to supply 500 pounds of finished product per month at $15.99 per pound, representing approximately $95,940 in annual sales at the agreed monthly volume.

The Company's initial purchase order under this agreement was for 1,000 pounds of finished product, representing $15,990 in gross sales upon fulfillment. This initial order is twice the agreed monthly production volume and indicates the potential for sales exceeding the annualized baseline amount. Future purchasing volumes remain subject to actual customer orders and applicable contractual terms.

Additionally, the Company is engaged in preliminary discussions with a second prospective contract manufacturing customer regarding the supply of dehydrated chicken products. No revenue from this prospective relationship has been included in the amounts described above.

The lease represents a significant increase in the Company's ongoing facility obligations, with monthly base rent and associated operating expenses totaling approximately $6,600.

B. Equipment Acquisition

During 2026, Convenient Cocktail Company, LLC (the "Company") entered into an asset purchase agreement with Q&C Products, LLC, doing business as Natural Rapport, for the acquisition of commercial food manufacturing equipment and related assets for a total purchase price of $50,000.

The acquired assets include one industrial walk-in dehydrator, six commercial dehydrators, food processing and slicing equipment, commercial refrigeration and freezer units, and various additional manufacturing, packaging, and material-handling equipment.

The acquisition significantly expands the Company's production capacity and supports its existing dehydrated fruit operations and expansion into contract manufacturing of additional food products.

The transaction was completed on September 21, 2026. Of the total purchase price, $34,750 was financed through Navitas Credit, with the remainder funded by the Company. The acquisition occurred subsequent to December 31, 2025, and is not reflected in the accompanying 2024 and 2025 financial statements.

C. Financing Arrangements

During 2026, Convenient Cocktail Company, LLC (the "Company") obtained and utilized additional financing to support manufacturing expansion, equipment acquisitions, and working capital requirements.

The Company maintains a line of credit through QuickBooks with a total credit limit of $58,500. As of November 5, 2026, the Company reported an outstanding balance of $45,815.10. Current borrowing arrangements require aggregate monthly payments of approximately $4,494.09.

Additionally, the Company obtained equipment financing on September 21, 2026 through Navitas Credit in the original principal amount of $34,750, requiring monthly payments of $777.46.

On September 15, 2026, the Company entered into a revolving business line of credit agreement with ODK Capital, LLC (OnDeck), with an initial credit limit of $43,000. The facility was established to support the Company's working capital and expansion requirements and is personally guaranteed by a member of the Company.

These arrangements represent a material increase in the Company's financing obligations subsequent to December 31, 2025. The obligations arising from transactions entered into during 2026 are not reflected in the accompanying financial statements for the years ended December 31, 2025 and 2024.

D. Changes in Membership Ownership

During 2026, the Company completed a buyout of a departing member's ownership interest, effective October 1, 2026. As a result of the transaction, the Company's membership structure consists of two members, Devin Chapnick and Caitlin Chapnick, each holding a 50% ownership interest.

On October 9, 2026, the Company paid $15,000 to departing member Josh Mongoven as consideration for his ownership interest. The transaction was completed subsequent to December 31, 2025, and therefore is not reflected in the accompanying financial statements for the years ended December 31, 2025 and 2024.