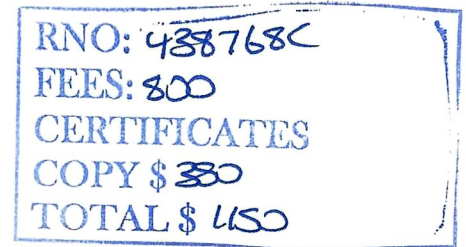


COMPANIES ACT OF GUYANA
(SECTION 153)



ANNUAL RETURN

Name of Company: THE LOTUS CANCER INITIATIVE INC.

Address of Registered Offices: LOT 5 GARNETT STREET
CAMPBELLVILLE GEORGETOWN,
GUYANA

Address of place at which the register of members or debenture holders of the company is kept, if other than at registered office of company: N/A

Return for year ending: DECEMBER 31, 2025

Company No: 17697

Date of incorporation JULY 28, 2025

Number of shares of each class taken up on to the date of this return:

Nil

Number of shares of each class issued subject to payment wholly in cash;

Not Applicable

Number of shares of each class issued as fully paid up for a consideration other than cash;

Not Applicable

Number of shares and each class of shares of the company which have been issued and are outstanding:

Not Applicable

Number of installments due but unpaid in respect of the Company's issued and outstanding shares

Not Applicable

Total amount of the sums (if any) paid by way of commission in respect of any shares or debentures:

Not Applicable

Total number of shares and debentures of each class of company-

Not Applicable

Total amount of outstanding loans made, guaranteed or secured under section 54:

Not Applicable

Particulars of indebtedness

Total amount of the company's indebtedness secured by mortgages or charges which are required to be registered by the Registrar under section 233.



THE LOTUS CANCER INITIATIVE INC.

FINANCIAL STATEMENTS FOR THE FIVE MONTHS ENDED DECEMBER 31, 2025

TOGETHER WITH REPORT OF THE AUDITORS



M. SOOKHAI & CO.
AUDIT | ADVISORY | TAX

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M. SOOKHAI & CO.
AUDIT | ADVISORY | TAX



M. SOOKHAI & CO.
AUDIT | ADVISORY | TAX

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE LOTUS CANCER INITIATIVE INC.**



Opinion

We have audited the accompanying Financial Statements of **THE LOTUS CANCER INITIATIVE INC.** which comprise the statement of financial position as at December 31, 2025, the statement of comprehensive income for the five months then ended and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025, and its financial performance for the five months then ended in accordance with International Financial Reporting Standards for Small and Medium Sized Entities.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company within the meaning of the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* and have fulfilled our other responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter- Taxation

We draw attention to note 6 which states that the financial statements were prepared on the basis that the entity was exempted from taxes. Our opinion is not qualified in respect of this matter.

Material Uncertainty Related to Going Concern

We draw attention to Note 1(b) and Note 5 which state that the company has not commenced activities to date and relies on Related Party for Financing. Continuation of the company is therefore dependent on its ability to generate finance for working capital requirements. As stated in Note 5, this indicates that there is a material uncertainty exists that cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards for Small and Medium Sized Entities and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing applicable matters related to going concern and using the going concern basis of accounting unless management intends to liquidate the company or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

 September 10, 2026

Address A: 222 Charlotte Street, Bourda, Georgetown

Telephone: (592) 502-0106 | (592) 333-3036 | (592) 333-6626 | (592) 333-4890

Email: info@mscgvy.com

Address B: 29 Main Street, New Amsterdam, Berbice

Website: www.mscgy.com



M. SOOKHAI & CO.
AUDIT | ADVISORY | TAX

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentation or the override of internal control.
- Obtain an understanding of the internal control relevant to the audit in order to design the audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditors' report. However, future events or conditions, may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

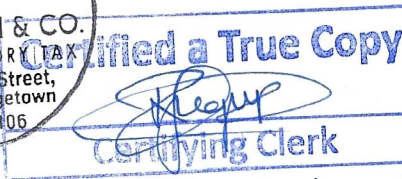
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with the statement that we have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.


M. SOOKHAI & CO.
222 Charlotte Street,
Bourda, Georgetown

September 10, 2026

Client Ref: The Lotus Cancer Initiative Inc. 2025



11/10/2026

Address A: 222 Charlotte Street, Bourda, Georgetown

Telephone: (592) 502-0106 | (592) 333-3036 | (592) 333-6626 | (592) 333-4890

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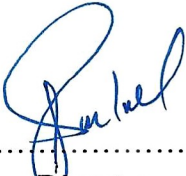
Website: www.mscgy.com

**THE LOTUS CANCER INITIATIVE INC.
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

ASSET	Notes	G\$
Current Asset		
Cash and Cash Equivalents		3,000
Total Asset		<u>3,000</u>
EQUITY AND LIABILITIES		
Capital and Reserve		
Accumulated Deficit		(605,150)
Non Current Liability		
Related Party	3	551,150
Current Liability		
Payables	4	57,000
Total Equity and Liabilities		<u>3,000</u>

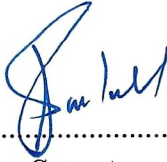


These financial statements were approved by the Board of Directors for issue on 1/10/2026 September 10, 2026



Director


**THE LOTUS CANCER
INITIATIVE INC.**



Secretary

"The attached notes on pages 7 to 10 form an integral part of these financial statements"

**THE LOTUS CANCER INITIATIVE INC.
STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIVE MONTHS ENDED DECEMBER 31, 2025**

	G\$
Expenditure	
Advertising and Promotion	454,600
Audit Fees	57,000
Bank Charges	5,000
Incorporation Fees	63,550
Legal and Professional Fees	-
Office Expenses	<u>25,000</u>
Net Loss for the Period	<u><u>(605,150)</u></u>



"The attached notes on pages 7 to 10 form an integral part of these financial statements"

THE LOTUS CANCER INITIATIVE INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE FIVE MONTHS ENDED DECEMBER 31, 2025

	Accumulated Deficit G\$	Total G\$
Balance - January 01, 2025	-	-
Net Loss for the Period	(605,150)	(605,150)
Balance - December 31, 2025	<u>(605,150)</u>	<u>(605,150)</u>



"The attached notes on pages 7 to 10 form an integral part of these financial statements"

THE LOTUS CANCER INITIATIVE INC.
STATEMENT OF CASH FLOWS
FOR THE FIVE MONTHS ENDED DECEMBER 31, 2025

Cash Flow From Operating Activities	G\$	G\$
Net Loss for the Period		(605,150)
Working Capital Changes		
Related Party	551,150	
Payables	<u>57,000</u>	
		<u>608,150</u>
Net Increase in Cash and Cash Equivalents		3,000
Cash & Cash Equivalents - January 01		<u>-</u>
Cash & Cash Equivalents - December 31		<u><u>3,000</u></u>
Analysis of Cash and Cash Equivalents - December 31:		
Cash at Bank		<u><u>3,000</u></u>



"The attached notes on pages 7 to 10 form an integral part of these financial statements"

THE LOTUS CANCER INITIATIVE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FIVE MONTHS ENDED DECEMBER 31, 2025

1. Incorporation and Principal Activities

(a) Incorporation

This non - profit company was incorporated in the Co-operative Republic of Guyana on July 28, 2025 under the Companies Act 1991. Its registered office is located at Lot 5 Garnett Street Campbellville, Georgetown, Guyana.

(b) Principal Activity

The company has not commenced operations to date.



2. Material Accounting Policies

(a) Basis of Preparation

These financial statements have been prepared under the historical cost convention as modified by the revaluation of tangible fixed assets and fair value recognition for financial investments and in accordance with the International Financial Reporting Standards (IFRS) for Small and Medium Sized Entities and its presentation comply with the Companies Act 1991.

(b) Adoption of New and Revised International Financial Reporting Standards (IFRSs)

There were several new standards and amended standards issued by the International Accounting Standards Board (IASB) which are effective for the current financial year. Management reviews all new and amended standards and generally adopts where applicable.

(c) Information about Key Sources of Estimation of Uncertainty and Judgments

The preparation in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of company's accounting policies. Although these estimates are based on management's best knowledge of current events and conditions, actual results could differ from these estimates.

Critical areas that management uses estimates are for depreciation of Property, Plant & Equipment and impairment of trade receivables (where applicable).

THE LOTUS CANCER INITIATIVE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FIVE MONTHS ENDED DECEMBER 31, 2025

2. Summary of Material Accounting Policies (Cont'd)

(d) Reporting Currency

Items in the financial statements are measured using the currency of the primary economic environment in which the company operates. The financial statements are presented in Guyana dollars, which is the company's functional currency.

(e) Related Party

A party is related to the reporting entity if, among other circumstances, it is a parent, subsidiary, fellow subsidiary, associate or joint venture of the reporting entity, or it is controlled, jointly controlled or has significant influence or managed by a person who is a related party.

(f) Cash and Cash Equivalents

Cash and Cash Equivalents comprise of cash in hand and bank balances that are not restricted.

(g) Trade And Other Payables

Trade payables are obligations to pay for goods or services that have been purchased in the ordinary course of business from suppliers. Trade and other payables are classified as current liabilities if payment is due within one year or less. If not, they are classified as non-current liabilities. Trade payables are recognized initially at fair value and subsequent measured at amortized cost using the effective interest method.

(h) Expense Recognition

The Company's expenses are recognised on an accrual basis.



THE LOTUS CANCER INITIATIVE INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FIVE MONTHS ENDED DECEMBER 31, 2025

3. Related Party

Parties are considered related if one party has the ability to control the other party or exercise significant influence over the party in making financial decisions.

Non Current Liability	G\$
Shivani Samlall - Director	<u>551,150</u>

Represents start up expenses paid and working capital support provided to the company. This balance is interest free, unsecured and has no fixed terms for repayment.

4. Payables

	G\$
Accruals	<u>57,000</u>

Represents audit fees for 2025.



5. Material Uncertainty Relating to Going Concern

The company has not commenced operations to date and relies on Related Party for Financing. Continuation of the company is therefore dependent on its ability to generate finance for working capital requirements. This indicates that a material uncertainty exists that may cast doubt on the company's ability to continue as a going concern.

6. Taxation

The financial statements were prepared on the basis that the entity was exempted from taxes.

List of Past and Present Members:

List of persons holding shares or stock in the company within two months before the last day for making the annual return, and of persons who have held shares or stock therein at any time since the date of last return, or in the case of the first return, of the incorporation of the company.

Folio in Register Ledger Containing Particulars	Names and Addresses	Number of shares held by existing members at date of return	Accounts of shares		Remarks
			Particulars of shares transferred since the date of the last return, or in the case of the first return, since incorporation.		
			Number	Date of Registration to transfer	
			N/A	(a) N/A	(b) N/A

Particulars of Directors and Secretaries

Particulars of persons who are directors of the company at the date of this return:

Name (in the case of an individual, present Christian name or names and surnames in the case of a corporation, the corporation's name	Any former Christian name or names and surname	Nationality	Usual residential addresses (in the case of a corporation, the registered or principal office.)	Business occupation and particulars of other directorships
Shivani Samlall	N/A	Guyanese	Lot 2 Middleton Street Campbellville Georgetown, Guyana	Director

Particulars of the person who is secretary of the company at the date of this return:

Name (in the case of an individual, present Christian name or names and surnames in the case of a corporation, the corporation's name	Any former Christian name or names and surname	Usual residential addresses (in the case of a corporation, the registered or principal office.)
Shivani Samlall	Not Applicable	Lot 2 Middleton Street Campbellville Georgetown, Guyana

Name and Address of the auditors of the company:

**M. SOOKHAI & CO.
222 CHARLOTTE STREET
BOURDA, GEORGETOWN**

Statement that the company has complied with laying of accounts in accordance with paragraph 8 of the Fifth Schedule:

The Company has complied with the requirements in the Companies Act 1991 with relation the laying of accounts before the company in general meeting.



Signed:.....
Director/Secretary



1/10/2026.

