RxAir360, Inc.

Unaudited Interim Financial Statements

For the Three Months Ended March 31, 2026

Basis of Accounting: Accrual — U.S. GAAP
Report Type: Unaudited — Management Prepared
Prepared in connection with OTC Markets / FINRA Form 211
Date Prepared: September 13, 2026

These replacement financial statements reflect the Company's updated accounting records and capitalization reconciliation for the periods presented.

RxAir360, Inc.
Balance Sheet
As of March 31, 2026

ASSETS	
Cash and cash equivalents	$1,467.87
Fixed assets, net	$2,147.94
Intangible assets — Patents/IP	$3,000,000.00
Total Assets	**$3,003,615.81**
LIABILITIES	
Short-term business loans	$19,983.56
Note payable — inventor	$2,535,825.00
SAFE notes payable	$717,653.26
Due to Related Party — Founder	$0.00
Total Liabilities	**$3,273,461.82**
STOCKHOLDERS' EQUITY (DEFICIT)	
Preferred stock — share-based par value	$211.03
APIC — preferred offerings	$2,425,417.60
Capitalization reconciliation / historical equity	$381,948.47
Founder contribution	$31,081.76
Initial stock purchase for founder	$75.00
Retained earnings	($3,045,624.84)
Net loss — current period	($62,955.03)
Total Stockholders' Equity (Deficit)	**($269,846.01)**
Total Liabilities and Equity	**$3,003,615.81**

RxAir360, Inc.

Statement of Operations

For the Three Months Ended March 31, 2026

REVENUES	
Total revenues	$0.00
OPERATING EXPENSES	
Advertising & marketing	$1,625.00
Consultant reimbursements	$1,004.87
Consulting services	$26,667.00
General business expenses	$611.30
Legal & accounting services	$1,639.50
Madison Trust quarterly fees	$139.00
Meals	$719.94
Office expenses	$569.16
Regulatory testing & certification	$23,100.00
Supplies & materials	$635.12
Travel	$4,534.98
Utilities	$665.28
Website & email related costs	$882.50
Total Operating Expenses	**$62,793.65**
Other income	$3.00
Other expense — vehicle	($164.38)
NET LOSS	**($62,955.03)**

RxAir360, Inc.

Statement of Cash Flows

For the Three Months Ended March 31, 2026

OPERATING ACTIVITIES	
Net loss	($62,955.03)
Net cash used in operating activities	**($62,955.03)**
INVESTING ACTIVITIES	
Net cash used in investing activities	**$0.00**
FINANCING ACTIVITIES	
SAFE note proceeds	$57,425.00
Founder contributions	$5,005.00
Net cash provided by financing activities	**$62,430.00**
NET CHANGE IN CASH	**($525.03)**
Cash — beginning of period	$1,992.90
Cash — end of period	**$1,467.87**

RxAir360, Inc.

Statement of Changes in Stockholders' Equity

For the Three Months Ended March 31, 2026

	Preferred Stock	APIC	Cap. Recon.	Founder/Other	Accum. Deficit	Total
Balance, Dec. 31, 2025	**$211.03**	**$2,425,417.60**	**$381,945.00**	**$26,155.23**	**($3,045,624.84)**	**($211,895.98)**
Founder contributions	$0.00	$0.00	$0.00	$5,005.00	$0.00	$5,005.00
Net loss — Q1 2026	$0.00	$0.00	$0.00	$0.00	($62,955.03)	($62,955.03)
Balance, Mar. 31, 2026	**$211.03**	**$2,425,417.60**	**$381,945.00**	**$31,160.23**	**($3,108,579.87)**	**($269,846.01)**

RxAir360, Inc.

Notes to Unaudited Financial Statements

As of and for the period ended March 31, 2026

NOTE 1 — ORGANIZATION AND NATURE OF OPERATIONS

RxAir360, Inc. (the "Company") is a Delaware corporation formed in 2022 to develop and commercialize a compact vertical monoplace hyperbaric oxygen therapy chamber for physician-office and outpatient clinical environments. The Company is in the pre-commercial stage and is focused on product engineering, regulatory preparation, capital formation and commercialization readiness.

NOTE 2 — BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

These financial statements are management-prepared and unaudited and are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Cash and cash equivalents consist of demand deposits. The Company has not recognized commercial revenue from its core HBOT platform.

NOTE 3 — INTANGIBLE ASSETS AND NOTE PAYABLE — INVENTOR

The Company records its patent and intellectual-property rights at a contracted assignment value of $3,000,000 pursuant to the October 1, 2022 IP Assignment and Reimbursement Agreement. The related inventor obligation is presented separately as a long-term liability. The Company has not commenced amortization of the recorded patent/IP asset.

NOTE 4 — SAFE NOTES PAYABLE

The Company has issued Simple Agreements for Future Equity (SAFEs) as part of its capital-formation activities. The Company presents the outstanding SAFE balance as a liability in these management-prepared statements.

RELATED-PARTY TRANSACTIONS

The founder has made contributions to support Company operations. The balance sheet separately presents the inventor reimbursement obligation. The "Due to Related Party - Founder" balance was $0.00 at the 2025 year-end and 2026 interim reporting dates presented in the updated accounting records.

EQUITY STRUCTURE

The Company has financed operations through preferred-stock offerings, founder contributions and other equity transactions. Preferred stock is stated at $0.00001 par value based on shares issued, and the excess of credited offering consideration over par value is presented as additional paid-in capital (APIC). Final preferred-offering controls are: Series Pre-Seed, 4,245,000 shares and $424,500.00 consideration; Series A-1, 10,551,559 shares and $1,055,155.82 consideration; and Series A, 6,306,497 shares and $945,972.81 consideration. Dynamic Stock Transfer serves as transfer agent.

GOING CONCERN

The Company has incurred recurring losses, has not yet commenced commercial sales of its core product, and requires additional capital to execute its operating plan. These conditions raise substantial doubt about the Company’s ability to continue as a going concern. Management’s plans include continued capital formation, completion of the FDA regulatory pathway, commercialization following required clearance, and development of additional financing sources. There can be no assurance that these plans will be successful.

COMMITMENTS AND CONTINGENCIES

Management is not aware of material legal proceedings requiring accrual in these management-prepared financial statements. The Company continues to incur costs related to regulatory testing, professional services, engineering and commercialization preparation.

SUBSEQUENT EVENTS

Management evaluated subsequent events through September 13, 2026, the date these replacement financial statements were prepared. Subsequent financing and operating activity is not reflected in the period-end balances unless it relates to conditions existing at the reporting date.

Management statement: These financial statements are unaudited and have not been audited or reviewed by an independent certified public accountant. No CPA assurance is expressed.