THE OYATE GROUP, INC.

Financial Statements
for year ended
DECEMBER 31, 2025

THE OYATE GROUP, INC.

TABLE OF CONTENTS

Financial Section	**Page No.**
Independent Auditors' Report	1-2
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses-	6
Notes to Financial Statements	7-11

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Certified Public Accountants
Lucas, Tucker & Co.
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Independent Auditors' Report

To the Board of Directors of
The Oyate Group, Inc.
New York, New York

Opinion

We have audited the financial statements of The Oyate Group, Inc, which comprise the statements of financial position as of December 31, 2025, and the related statements activities and changes in net assets and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Oyate Group, Inc., as of December 31, 2025, and the related statement of activities and changes in net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 required to be independent of The Oyate Group, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Oyate Group, Inc's ability to continue as a going concern for the period of January 1, 2026 through December 31, 2026.

Auditor's Responsibilities for the audit of the financial statements

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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Oyate Group, Inc's internal control. According no such opinion is expressed
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Oyate Group, Inc's ability to continue as a going concern for a reasonable period of time.

We are require to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Lucas, Tucker and Company

Mount Vernon
July, 24 2026

THE OYATE GROUP, INC
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

Assets

Current Assets	
Cash and cash equivalents (Note 5)	$ 4,828,921
Security Deposits (Note 6)	32,100
Prepaid Expenses	3,207
Loan Receivable (Note 7)	309,143
Investment (Note 8)	293,490
Property, Plant and Equipment- net (Note 9)	38,914
Total Current Assets	$ 5,505,775
Noncurrent Assets	
Right of use of leased assets-net (Note 11)	819,264
Total Assets	$ 6,325,039

Liabilities and Net Assets

Liabilities	
Accounts Payable and Accrued Expenses (Note 10)	$ 38,003
Total Current Liabilities	38,003
Noncurrent Assets	
Lease commitment for leased assets(Note 11)	890,338
Total Current and Non Current Liabilities	928,341
Net Assets	
Without Donor Restrictions	5,396,698
Total Net Assets	5,396,698
Total Liabilities and Net Assets	$ 6,325,039

The attached notes and auditor's report are an integral part of these financial statements.

THE OYATE GROUP, INC
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total 2025
REVENUES:			
Donations-Individuals	$ 9,146,530	$ -	$ 9,146,530
Donations-Corporate	20,500		20,500
Donations-Foundattions	220,653		220,653
Net assets released from restriction	-	-	
Total Public Support and Revenue	**9,387,683**	**-**	**9,387,683**
EXPENSES:			
Program Services (Note 12)	3,922,614		3,922,614
Management and General (Note 12)	405,554		405,554
Total Expenses	**4,328,168**	**-**	**4,328,168**
Change in Net Assets	**5,059,515**	-	5,059,515
Unrealozed Loss	(6,510)		(6,510)
Net Assets at Beginning of Year	343,693	-	343,693
Net Assets at End of Year	**$ 5,396,698**	**$ -**	**$ 5,396,698**

The attached notes and auditor's report are an integral part of these financial statements.

THE OYATE GROUP, INC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

		2025
Cash Flows from Operating Activities		
Change in Net assets	**$**	**5,059,515**
Adjusment to net Assets	**$**	**-**
Adjustments to reconcile change in net assets to net cash used for operating activities:		
Prepaid Expenses		(964)
Other Assets		5,000
Investments		(300,000)
Accounts payable and accrued expenses		10,834
Lease Commitment		5,181
Depreciation		57,572
Total adjustments		(222,377)
Net cash provided/(used for) operating activities		4,837,138
Cash flows from investing activities:		
Purchase of property, plant and equipment		(20,477)
Net cash flows provided/(used) by investing activities		(20,477)
Cash flows from financing activities:		
Proceeds from loans to employees		(309,143)
Net cash flows provided by financing activities		(309,143)
Increase/Decrease in Cash		4,507,518
Cash at beginning of year		**321,403**
Cash at end of year	**$**	**4,828,921**
Supplemental Information :		
Interest Paid	$	-

The attached notes and auditor's report are an integral part of these financial statements

THE OYATE GROUP, INC
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Programs Services	Management and General	Total Expenses 2025
Salaries	$ 705,548	$ 124,509	$ 830,057
Payroll Taxes	52,468	9,259	61,727
Employee Benefits	114,056	20,128	134,184
Direct Assistance-Organizations	758,856		758,856
Direct Assistance-Scholarships	87,222		87,222
Direct Assistance-Gift Cards	303,070		303,070
Direct Assistance-Meals	60,188		60,188
Direct Assistance-Foreign Organizations	112,000		112,000
Direct Assistance-Individuals	17,050		17,050
Specific Events	282,734		282,734
Advertising	31,074	5,484	36,558
Professional Fees-Accounting	38,484	6,791	45,275
Professional Fees-Legal	75,455	13,316	88,770
Professional Fees-Consultants	246,429	43,487	289,916
Professional Fees-Other	446,316	78,762	525,078
Office Expense	14,097	2,488	16,585
Software & Hardware	10,744	1,896	12,640
Subscriptions	17,263	3,046	20,309
Liability Insurance	31,939	5,636	37,575
Travel	87,984	15,527	103,511
Conferences	96,920	17,104	114,024
Rent	118,681	20,944	139,625
Other Rent	45,374	8,007	53,381
Equipment Rental	10,965	1,935	12,900
Utilities	29,993	5,293	35,286
Repairs and Maintenance	7,709	1,360	9,069
Program Expenses	3,355	-	3,355
Supplies and materials	64,852	11,445	76,297
Bank Charges	2,851	503	3,354
Depreciation	48,936	8,636	57,572
Total expenses	$ 3,922,614	$ 405,554	$ 4,328,168

The attached notes and auditor's report are an integral part of these financial statements

THE OYATE GROUP, INC.

Notes to Financial Statements
December 31, 2025

Note 1 – Nature of organization
The Oyate Group, Inc is a New York State not-for-profit organization which was established to provide a variety of services to members of the community. The origin of the word "Oyate," meaning "people," is derived from the Dakota language. The mission of the Oyate Group is to serve "the people." The organization is dedicated to alleviating poverty through a three-prong strategy: first is to educate and inform, the second is to provide resources and services, and the last is to create sustainable and holistic structures to empower our underdeveloped communities all across New York City.

Note 2 – Summary of significant accounting policies

Net assets

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions can be spent at the discretion of the organization.

Net assets with donor restrictions: Net assets that are subject to donor-imposed restrictions would consist of revenues that are restricted for a specific purpose or relate to future periods.

Cash equivalents

The Oyate Group, Inc, considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Investments

The Oyate Group, Inc records investments (if they exist) at fair value in the statements of financial position. The fair value of the investments is based on publicly quoted prices. The cost of investments sold is determined on an average cost basis. Interest, dividends, realized and unrealized gains and losses are included in the statements of activities.

Fair value measurements

For assets measured at fair value on a recurring basis as of December 31, 2025 accounting standards require quantitative disclosures about the fair value measurements separately for each major class of assets.

Functional expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting programs benefited .

Note 2 – Summary of significant accounting policies (continued)

Concentration of credit risk

The Oyate Group's financial instruments that are potentially exposed to concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable. The organization places its cash and cash equivalents with what it believes to be quality financial institutions. At times during the year, its cash and cash equivalents were in excess of the FDIC insurance limit; however, the organizationhas not experienced any losses in these accounts to date. The Oyate Group, Inc receivables consist primarily of revenues from donations and believes that no significant concentration of credit risk exists with respect to its cash and cash equivalents and accounts receivable.

Property and equipment

Property and equipment are recorded at cost. The organization capitalizes property and equipment expenditures for items above a nominal amount with a useful life greater than one year. Depreciation is computed by the straight-line method over the estimated useful lives of the assets.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from these estimates.

Subsequent events

The Oyate Group has evaluated events and transactions for potential recognition or disclosure through March 24, 2026, which is the date the financial statements were available to be issued**.**

Note 4 – Tax status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the "Code"). In addition, The Oyate Group, Inc. has been determined by the Internal Revenue Service to be a publicly supported organization and not a private foundation within the meaning of Section 509(a)(2) of the Code. As of December 31, 2025, no amounts were recognized for uncertain income**.**

Note 5 - Cash

The total cash of $ 4,828,921 is held in a checking account at JP Morgan Chase, which is covered by FDIC insurance up to the maximum allowed by law (currently $250,000 per depositor in each bank). At December 31, 2025, cash in bank fully insured by the FDIC was $250,000 and the amount uninsured was $ 4,578,921.

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Note 6–Security Deposit

The amount of $32,100 represents amount held by JCS Realty as per rental lease agreement.

Note 7- Loan Receivable

The amount of $ 309,143 re[resents amount due from a related organization for assumption of its debts.

Note 8-Investment

The amount of $ 293,490 represents initial equity investments of $100,000 each in the following entities: Saela Technologies, WEMU, Inc and Cruz Beverage, LLC, less unrealized loss of $6,510

Note 9-Property, Plant and Equipment

Property, Plant and Equipment consists of the following;

Furniture, Fixture	122,412
Computer Equipment	116,591
	239,003
Accumulated Depreciation	(200,089)
Net	$ 38,914

Note 10-Accounts payable & Accrued Expenses

The amount of $38,003 represents unpaid payroll liabilities and benefits of $14, 076 and unpaid credit cards liabilities of $ 23,927 existing at December 31, 2025. The amounts were subsequently paid.

Note 11-Loans & Lease Agreements

In March 2022, The Oyate Group, Inc entered into an operating loan and lease agreement with JCS Realty to provide space for offices and programming for their participants. This agreement is for a ten-year term. The lease commenced on March 18, 2022, and will terminate on February, 2032.

Note 11-Loans & Lease Agreements (Continued)

The Organization evaluated its current leases to determine if it met the criteria of a lease. The right-of- use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of December 31, 2025 was 2.01%.

The Organization's operating lease expires in March 2032. Rental expenses for the year ending December 31, 2025 was $ 139,625.

Cash paid for operating leases for the year ended December 31, 2024 was approximately $143,330. There were no noncash investing and financing transactions related to leasing.

The right-of-use asset and corresponding liability associated with future lease payments at December 31, 2025 are shown below:

	Operating leases
Right-of-use assets	$ 1,176,458
Amortization	(357,194)
Right-of-use assets, net	$ 819,264
Lease liability	$ (890,338)
Weighted average	
Discount rate	2.34%
Remaining lease term (years)	9.17

Future maturities of lease liabilities under these operating leases are as follows:

December31	
2026	$ 143,814
2027	148,128
2028	152,572
2029	157,149
2030	161,864
Thereafter	194,641
Total lease payments	958,168
Less: Present value discount	(67,830)
Present value of lease liability	$ 890,338

Note 12-Functional Expenses

Expenses are classified as "Program Expenses" or " Management and General Expenses." "Program Expenses include all expenses grouped as "Expenditures-Direct" ." Management and General Expenses consist of "Expenditures-Indirect" and "General

Note 13 – Availability and Liquidity of Resources and Financial Assets

New reporting requirements call for qualitative and quantitative information on how The Oyate Group, Inc manages its liquid available resources and risks associated with those resources and the availability of financial assets to meet its cash needs for the payment of general expenditures for the next year.

The following reflects The Oyate Group Inc's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual restrictions and amounts due after one year of the balance sheet date. Amounts not available include assets that are long term in nature or already designated for use such as prepaid expenses and fixed assets.

Financial assets available to meet cash needs for general expenditures within one year	
Cash and Cash equivalents	$ 4,828,921
Loan receivable	309,143
	5,138,064
Current Liabilities	38,003
	$ 5,100,061

The Organization is substantially supported by grants received from various entities and individuals. As part of The Oyate Group, Inc's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.