HUNGER RELIEF INTERNATIONAL, INC.

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2025

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CITRUS AUDIT GROUP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Hunger Relief International, Inc.
Oklahoma City, Oklahoma

Opinion

We have audited the accompanying financial statements of Hunger Relief International, Inc., which comprises of the Statement of Financial Position, Statement of Changes in Net Assets, Statement of Cash Flows and Statement of Functional Expenses as of December 31, 2025.

In our opinion, the financial statements referred to above present fairly, in all material respects, Hunger Relief International, Inc. for December 31, 2025.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Hunger Relief International, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.

Responsibilities of Management 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 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 Hunger Relief International, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not 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 generally accepted auditing standards, 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 a 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 Hunger Relief International, Inc.'s internal control. Accordingly, 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 Hunger Relief International, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required 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.

Citrus Audit Group LLC
San Antonio, TX
EIN:39-3401992

Date: 30th October, 2026

Hunger Relief International, Inc.

December 31, 2025

Statement of Financial Position

	Note	2025 ($)
Assets		
Current Assets		
Cash and Cash Equivalents		142,469
Cash and Cash Equivalents – Restricted		28,076
Undeposited Funds		3,289
Other Receivables and Advances		2,582
Total Current Assets		176,416
Property and Equipment		
Furniture and Equipment		2,299
Vehicles		-
Total Property and Equipment		2,299
Less Accumulated Depreciation		(1,614)
Net Property and Equipment		685
Total Assets		**177,101**
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Credit Cards Payable		767
Accrued Invoices		11,795
Total Liabilities		**12,562**
Net Assets		
With Donor Restrictions		-
Without Donor Restrictions		164,539
Total Net Assets		**164,539**
Total Liabilities and Net Assets		**177,101**

See Notes to Financial Statements

Hunger Relief International, Inc.

Year Ended December 31, 2025

Statement of Activities and Changes in Net Assets

	Note	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support				
Revenue				
Contributions in Cash		$ 519,386	–	$ 519,386
Gifts in Kind		1,100	–	1,100
Grant Income		390,852	–	390,852
Other Income		8,983	–	8,983
Total Revenue		**920,321**	**–**	**920,321**
Expenses				
Program Services		710,780	–	710,780
Supporting Services – Management and General		72,365	–	72,365
Fundraising		40,611	–	40,611
Total Expenses		**823,756**	**–**	**823,756**
Change in Net Assets from Operations		**96,565**	**–**	**96,565**
Nonoperating Activities – (Loss) on Foreign Exchange		**(1,920)**	**–**	**(1,920)**
Change in Net Assets		**94,645**	**–**	**94,645**
Net Assets, Beginning of Year, as Previously Reported		88,927	–	88,927
Prior-Period adjustments to Net Assets	**3**	(19,033)	–	(19,033)
Net Assets, Beginning of Year, as Adjusted		69,894	–	69,894
Net Assets, End of Year		**$ 164,539**	**–**	**$ 164,539**

See Notes to Financial Statements

Hunger Relief International, Inc.

Year Ended December 31, 2025

Statement of Functional Expenses

	Program Services	Management and General	Fundraising	Total Expenses
Payroll Expense	$ 4,195	$ 53	–	$ 4,248
Employee Benefits	1,417	–	–	1,417
Contract Services	135,319	40,363	17,562	193,244
Fundraising, Donor Management and Marketing	–	–	13,873	13,873
Computer Expenses	465	1,772	2,463	4,700
Operations	–	4,324	–	4,324
Office Rent and Expense	14,343	–	44	14,387
Bank Charges	1,308	9,132	2,926	13,366
Embassy of Japan Grant Expenses	13,092	–	–	13,092
Postage and Printing	–	–	2,109	2,109
Insurance	3,322	657	–	3,979
Charitable Contributions	345	–	–	345
Interest Expense	57	–	–	57
Professional Fees	17,957	14,350	–	32,307
San Marcos School Project	15,713	–	–	15,713
Nutrition Expenses	101,363	–	–	101,363
Empowerment and Self Sufficiency	13,777	–	–	13,777
Christmas Parties	5,649	–	–	5,649
Special Projects	39,578	–	–	39,578
Travel and Transportation	1,955	737	–	2,692
WFP Project Expenses	300,471	–	–	300,471
Program Supplies and Equipment	19,341	–	–	19,341
Medical Expenses	2,805	–	–	2,805
WASH Expenses	13,711	–	–	13,711
Utilities	3,328	360	400	4,088
Communications and Public Relations	–	–	1,234	1,234
Depreciation	671	–	–	671
Miscellaneous	598	617	–	1,215
Total Expenses	**$ 710,780**	**$ 72,365**	**$ 40,611**	**$ 823,756**

See Notes to Financial Statements

Hunger Relief International, Inc.

Year Ended December 31, 2025

Statement of Cash Flows

	Note	2025 ($)
Cash Flows from Operating Activities		
Change in Net Assets		$ 94,645
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation		671
Loss on Foreign Exchange		1,920
(Increase) Decrease in:		
Undeposited Funds		7,087
Other Receivables and Advances		(2,582)
Increase (Decrease) in:		
Accounts Payable and Credit Cards Payable		(4,702)
Accrued Invoices and Other Liabilities		(1,068)
Net Cash Provided by (Used in) Operating Activities		**95,971**
Cash Flows from Investing Activities		
Net Cash Provided by Investing Activities		–
Cash Flows from Financing Activities		
Net Cash Provided by Financing Activities		–
Effect of exchange rate changes on cash		(1,920)
Net (Decrease) in Cash and Cash Equivalents		**94,051**
Cash, Cash Equivalents and Restricted Cash		
Beginning of Year,		90,229
Adjustment: Prior period correction of cash	**3**	(13,735)
Cash beginning of year restated		**76,494**
End of Year		**$ 170,545**
Reconciliation to the Statement of Financial Position		
Cash and Cash Equivalents		142,469
Cash and Cash Equivalents – Restricted		28,076
Total Cash, Cash Equivalents and Restricted Cash		**$ 170,545**

Hunger Relief International, Inc.

Notes to Financial Statements

December 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Organization and Principal Activity

Hunger Relief International (the Organization) was incorporated in Oklahoma City as a not-for-profit organization. The Organization offers services to enhance the lives of children and families living in extreme poverty by building resiliency, fighting hunger, promoting family unity, and increasing self-sufficiency. HRI does this through direct programming and by raising public awareness.

The Organization carries out its programs principally in Haiti and Guatemala. Program activities during 2025 included nutritional support for orphans and pre-school children, school feeding (including the San Marcos School Project), water, sanitation and hygiene (WASH), health, scholarships and empowerment activities, and grant-funded projects, including projects funded by the World Food Programme (WFP) and the Embassy of Japan. The Organization's head office is located in Oklahoma City, Oklahoma.

1-B. Basis of Accounting

The Financial Accounting Standards Board ("FASB") is the designated entity for establishing standards of financial accounting that govern the preparation of financial reports by nongovernmental entities, including nonprofit organizations, in the United States of America.

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Under the accrual method, revenues are recorded in the period earned and when the amount and timing of the revenue can be reasonably determined. Expenses and asset additions are recognized at the time a liability arises, which is normally at the time a service is received or title to an asset passes to the Organization. Accordingly, the Organization's financial statements reflect all significant receivables, payables, and other liabilities.

1-C. Financial Statement Presentation

These financial statements have been prepared in accordance with ASU 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Amounts are presented in whole U.S. dollars. The financial statements present the year ended December 31, 2025 only

1-D. Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. These assets may be used at the discretion of the Organization's management.

Net Assets With Donor Restrictions – Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets without donor

restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

1-E. Income Taxes

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes.

The Organization believes that it has appropriate support for any tax positions taken affecting its annual filing requirements and, as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

1-F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and differences could be material.

1-G. Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less to be cash and cash equivalents. Restricted cash is cash set aside for notes and bonds payable reserve requirements and unexpended bond monies designated for construction.

1-H. Receivables and Credit Policies

Other receivables and advances consist of an employee advance and other amounts receivable. Management determines any allowance for uncollectible amounts based on historical experience, an assessment of economic conditions and a review of subsequent collections. Receivables are written off when deemed uncollectible. No allowance has been established, as management deems all amounts to be fully collectible.

1-I. Functional Allocation of Expenses

The costs of providing program and supporting services are summarized on a functional basis in the statements of activities and functional expenses. Expenses that are specifically identifiable with a program or supporting function are charged to that function. Certain costs attributable to more than one function — including contract services, professional fees, bank charges, computer expenses and telecommunications — are allocated by management on the basis of estimates.

1-J. Liabilities

Liabilities consist of credit card balances payable and accrued invoices payable, which are expected to be settled within one year. The Organization had no long-term debt at December 31, 2025.

1-K. Uncertain Tax Provisions

Accounting for uncertain income tax positions, relating to both federal and state income taxes, is required when a more-likely-than-not threshold is attained. If such positions result in uncertainties, the unrecognized

tax liability is estimated based on a cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. The Organization has determined that its tax status as a nonprofit corporation is its only tax position and is highly certain. Therefore, this guidance had no impact on the Organization's financial statements.

1-L. Contributions and Grants

The Organization receives contributions, which are recorded as with or without donor restrictions depending on the existence and/or nature of any donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions upon satisfaction of the time or purpose restriction. Contributed property and equipment are recorded at fair value at the date of donation.

1-M. Accounts and Grants Receivable

Receivables consist of billings on grant and contract receivables. The Organization performs periodic evaluations of the collectability of its receivables and does not require collateral. Losses on uncollectible receivables are provided for in the financial statements based on management's expectations. At December 31, 2025, no accounts or grants receivable were recorded and no allowance for doubtful accounts was recorded.

1-O. Foreign Currency

The Organization maintains bank accounts in Haiti and Guatemala, certain of which are denominated in local currency. Transactions are recorded in U.S. dollars, and gains and losses arising from changes in exchange rates are reported as nonoperating activities in the statement of activities.

NOTE 2 – LEGAL PROCEEDINGS, COMMITMENTS AND CONTINGENCIES

The Organization expenses all legal costs as incurred; legal fees were $4,800 in 2025.

NOTE 3 – PRIOR PERIOD ADJUSTMENTS

These adjustments relate to bank accounts maintained in Guatemala and to a vehicle, furniture and equipment recorded in property and equipment. The errors have been corrected by restating unrestricted net assets as of the beginning of the year, January 1, 2025. The corrections had no effect on net assets with donor restrictions or on the change in net assets for the year ended December 31, 2025.

The effect of the corrections on opening unrestricted net assets is as follows:

Description	Amount
Unrestricted net assets, beginning of year, as previously reported	$88,927
(a) Correction of Guatemala bank balances	$(13,735)
(b) Removal of vehicle and adjustment in furniture and equipment, net of accumulated depreciation	$(5298)
Unrestricted net assets, beginning of year, as restated	**$69,894**

NOTE 4 – NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with Donor Restrictions as of December 31, 2025 is as follows:

Time restricted for periods after December 31, 2025 is nil.

The Organization maintains a reserve available for use for expansion of operations when appropriated by vote of the Board of Directors. None of the funds reserved by the Board are subject to donor-imposed restrictions.

There were nil net assets with donor restrictions as of December 31, 2025.

NOTE 5 – RELATED PARTY TRANSACTIONS

No related party transactions of note are recorded in the financial statements.

NOTE 6 – LIQUIDITY AND AVAILABILITY

The Organization regularly monitors liquidity required to meet its operating needs and other financial commitments, while also striving to maximize the investment of its available funds.:

Financial assets available within one year from December 31, 2025 are as follows:

	2025
Cash and cash equivalents	$ 142,469
Cash and cash equivalents – restricted	28,076
Financial assets at year end	**$ 170,545**

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 30, 2026, the date that these financial statements were available to be issued. Management has determined that no events or transactions have occurred subsequent to the statement of assets arising from cash transactions that require additional disclosure in the financial statements.