

UNITED STATES BANKRUPTCY COURT

DISTRICT OF Utah

In Re. Power Block Coin, LLC

Case No. 24-23041

Debtor(s)

Jointly Administered

Monthly Operating Report

Chapter 11

Reporting Period Ended: 12/31/2025

Petition Date: 06/20/2024

Months Pending: 19

Industry Classification: 5 2 2 1

Reporting Method: Accrual Basis

Cash Basis

Debtor's Full-Time Employees (current):

0

Debtor's Full-Time Employees (as of date of order for relief):

0

Supporting Documentation (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- Statement of cash receipts and disbursements
Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
Statement of operations (profit or loss statement)
Accounts receivable aging
Postpetition liabilities aging
Statement of capital assets
Schedule of payments to professionals
Schedule of payments to insiders
All bank statements and bank reconciliations for the reporting period
Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Aaron Tilton

Aaron Tilton

Signature of Responsible Party

Printed Name of Responsible Party

01/20/2026

Date

1145 S. 800 E. Suite 117 Orem, UT 84097

Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Debtor's Name Power Block Coin, LLC

Case No. 24-23041

Part 1: Cash Receipts and Disbursements	Current Month	Cumulative
a. Cash balance beginning of month	\$0	
b. Total receipts (net of transfers between accounts)	\$1,000	\$433,072
c. Total disbursements (net of transfers between accounts)	\$3,354	\$448,295
d. Cash balance end of month (a+b-c)	\$-2,354	
e. Disbursements made by third party for the benefit of the estate	\$0	\$0
f. Total disbursements for quarterly fee calculation (c+e)	\$3,354	\$448,295

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)	Current Month
a. Accounts receivable (total net of allowance)	\$0
b. Accounts receivable over 90 days outstanding (net of allowance)	\$0
c. Inventory (Book <input type="radio"/> Market <input type="radio"/> Other <input checked="" type="radio"/> (attach explanation))	\$0
d. Total current assets	\$30,102,061
e. Total assets	\$30,140,892
f. Postpetition payables (excluding taxes)	\$0
g. Postpetition payables past due (excluding taxes)	\$0
h. Postpetition taxes payable	\$0
i. Postpetition taxes past due	\$0
j. Total postpetition debt (f+h)	\$0
k. Prepetition secured debt	\$0
l. Prepetition priority debt	\$0
m. Prepetition unsecured debt	\$81,569,216
n. Total liabilities (debt) (j+k+l+m)	\$81,569,216
o. Ending equity/net worth (e-n)	\$-51,428,324

Part 3: Assets Sold or Transferred	Current Month	Cumulative
a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$0
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$0
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)	Current Month	Cumulative
a. Gross income/sales (net of returns and allowances)	\$151,851	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$151,851	
d. Selling expenses	\$0	
e. General and administrative expenses	\$3,483	
f. Other expenses	\$0	
g. Depreciation and/or amortization (not included in 4b)	\$0	
h. Interest	\$70,937	
i. Taxes (local, state, and federal)	\$0	
j. Reorganization items	\$0	
k. Profit (loss)	\$77,431	\$1,337,225

Debtor's Name Power Block Coin, LLC

Case No. 24-23041

**Part 5: Professional Fees and Expenses**

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$0	\$229,595	\$2,805	\$229,595
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Ampleo	Financial Professional	\$0	\$29,700	\$2,805	\$29,700
ii	Parson, Behle, & Latimer	Lead Counsel	\$0	\$190,970	\$0	\$190,970
iii	Joli Lofstedt, P.C.	Special Counsel		\$8,925	\$0	\$8,925
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			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>						
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
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Debtor's Name Power Block Coin, LLC

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Debtor's Name Power Block Coin, LLC

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c.	All professional fees and expenses (debtor & committees)					

Part 6: Postpetition Taxes	Current Month	Cumulative
a. Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b. Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c. Postpetition employer payroll taxes accrued	\$0	\$0
d. Postpetition employer payroll taxes paid	\$0	\$0
e. Postpetition property taxes paid	\$0	\$0
f. Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g. Postpetition other taxes paid (local, state, and federal)	\$0	\$0

**Part 7: Questionnaire - During this reporting period:**

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes  No
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes  No
- c. Were any payments made to or on behalf of insiders? Yes  No
- d. Are you current on postpetition tax return filings? Yes  No
- e. Are you current on postpetition estimated tax payments? Yes  No
- f. Were all trust fund taxes remitted on a current basis? Yes  No
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes  No
- h. Were all payments made to or on behalf of professionals approved by the court? Yes  No  N/A
- i. Do you have:
  - Worker's compensation insurance? Yes  No
  - If yes, are your premiums current? Yes  No  N/A  (if no, see Instructions)
  - Casualty/property insurance? Yes  No
  - If yes, are your premiums current? Yes  No  N/A  (if no, see Instructions)
  - General liability insurance? Yes  No
  - If yes, are your premiums current? Yes  No  N/A  (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes  No
- k. Has a disclosure statement been filed with the court? Yes  No
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes  No

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**Part 8: Individual Chapter 11 Debtors (Only)**

- a. Gross income (receipts) from salary and wages \$0
- b. Gross income (receipts) from self-employment \$0
- c. Gross income from all other sources \$0
- d. Total income in the reporting period (a+b+c) \$0
- e. Payroll deductions \$0
- f. Self-employment related expenses \$0
- g. Living expenses \$0
- h. All other expenses \$0
- i. Total expenses in the reporting period (e+f+g+h) \$0
- j. Difference between total income and total expenses (d-i) \$0
- k. List the total amount of all postpetition debts that are past due \$0
- l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? Yes  No
- m. If yes, have you made all Domestic Support Obligation payments? Yes  No  N/A

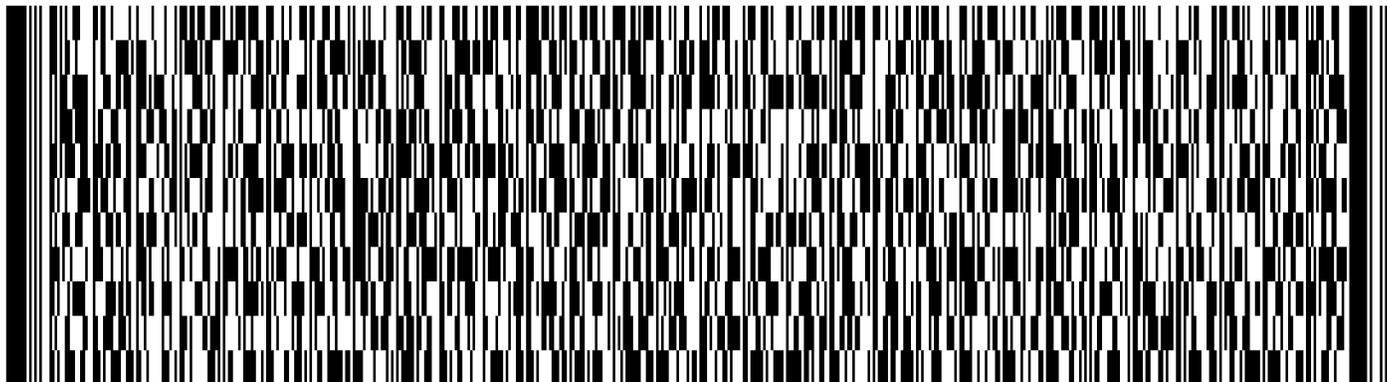
**Privacy Act Statement**

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: [http://www.justice.gov/ust/eo/rules\\_regulations/index.htm](http://www.justice.gov/ust/eo/rules_regulations/index.htm). Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

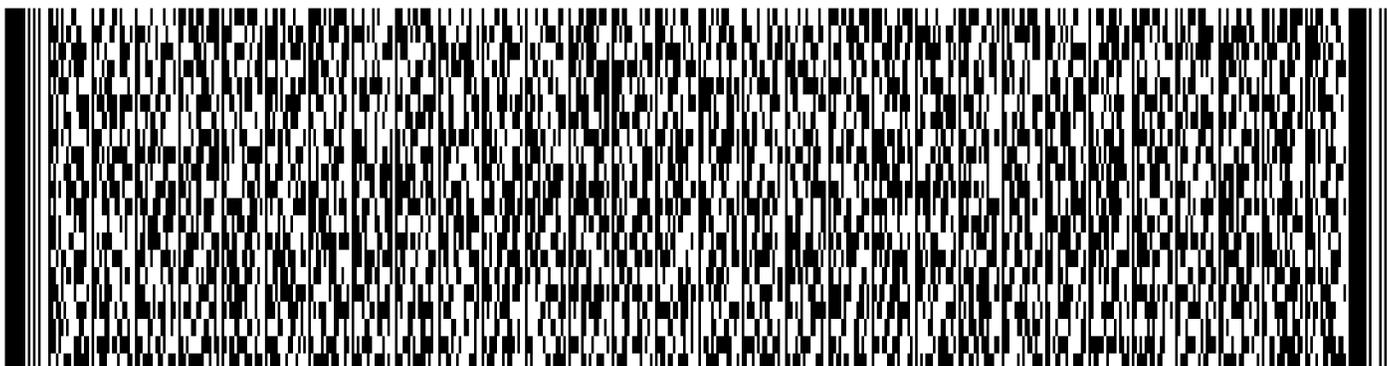
**I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.**

/s/ Aaron Tilton  
 \_\_\_\_\_  
 Signature of Responsible Party  
 CEO  
 \_\_\_\_\_  
 Title

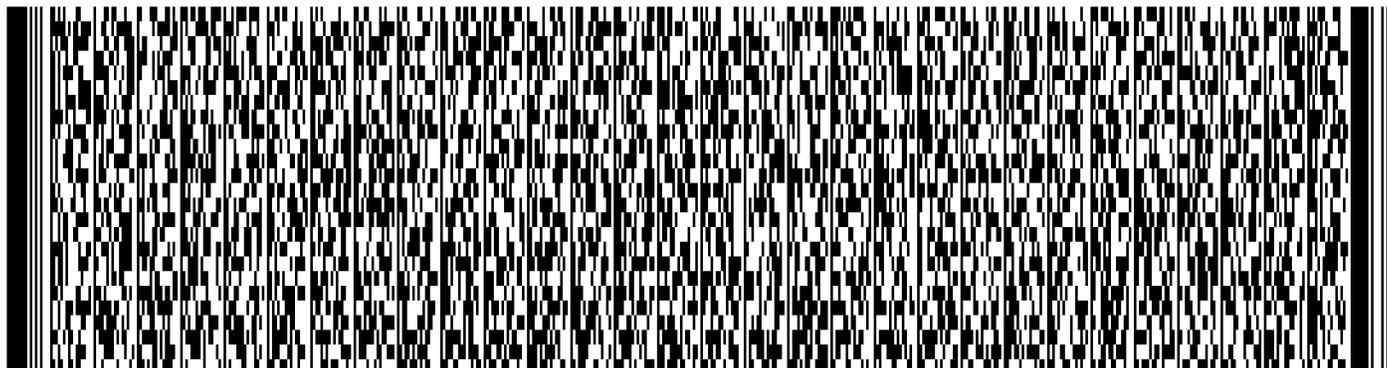
Aaron Tilton  
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 Printed Name of Responsible Party  
 01/20/2026  
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 Date



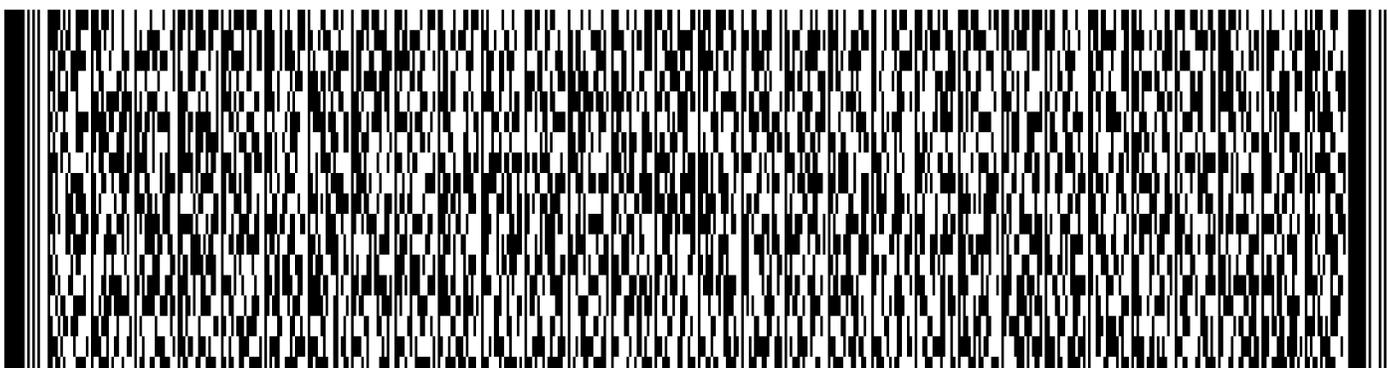
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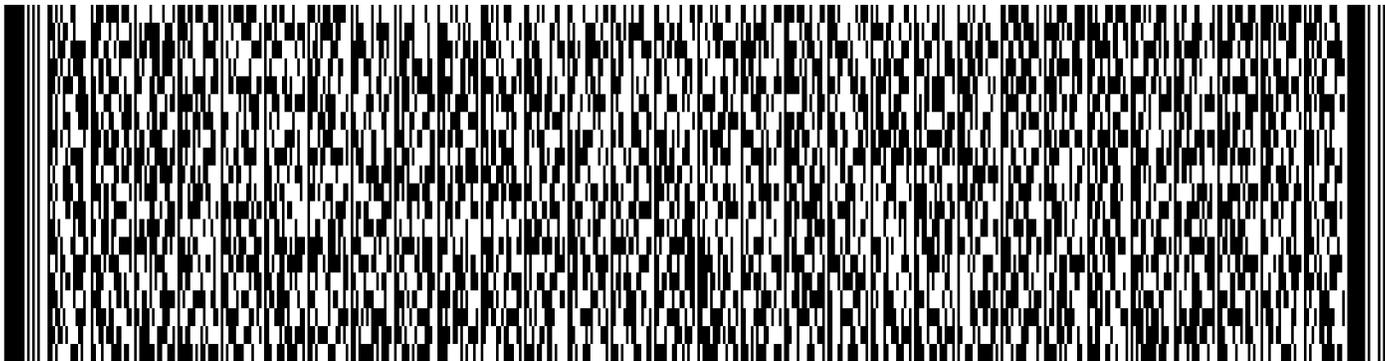
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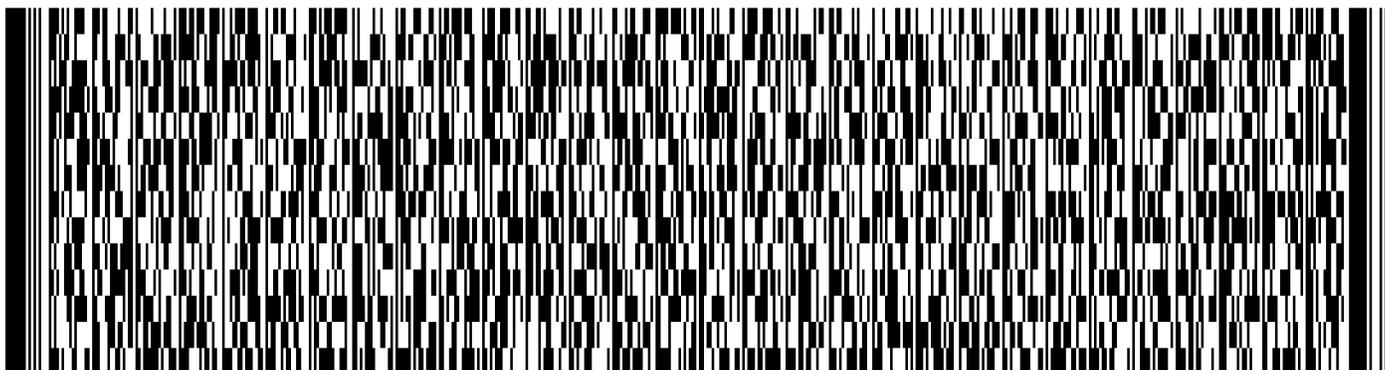
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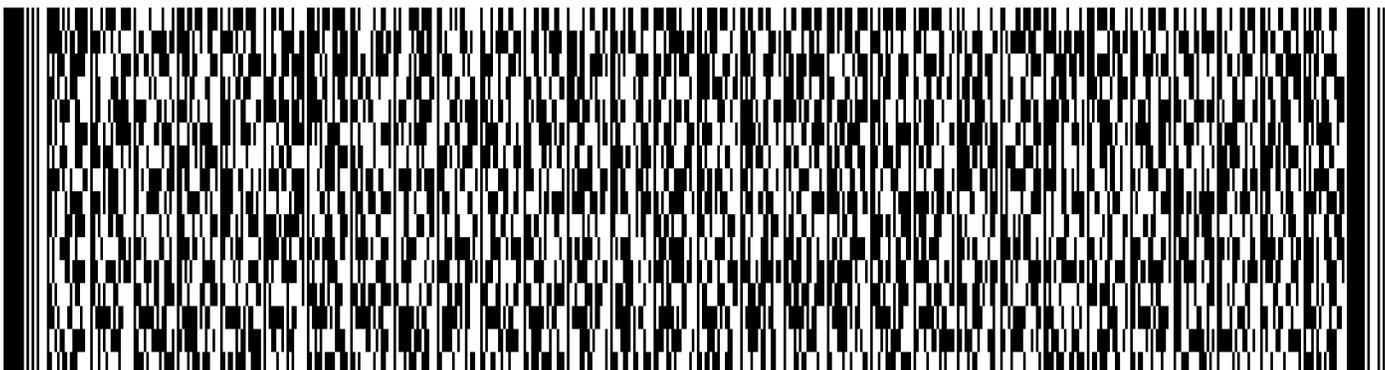
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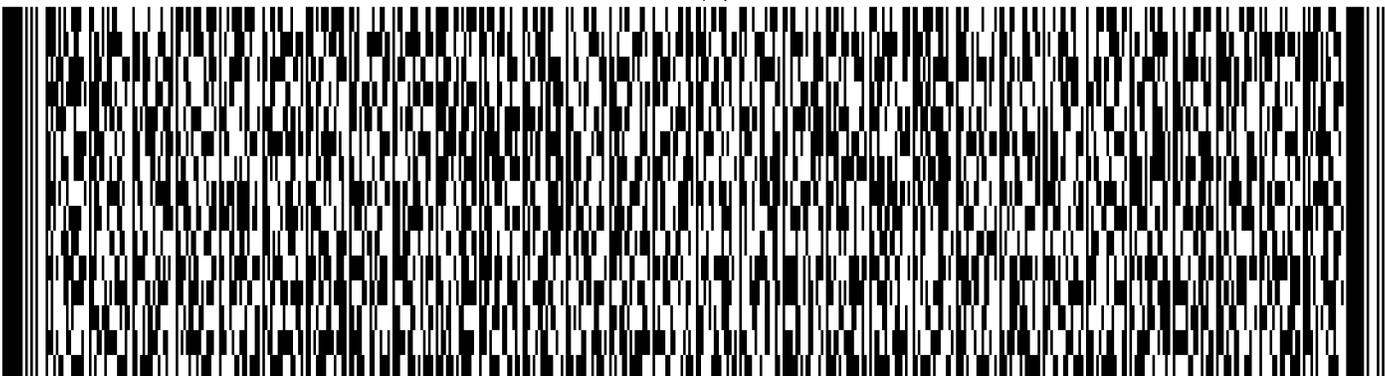
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Bankruptcy51to100



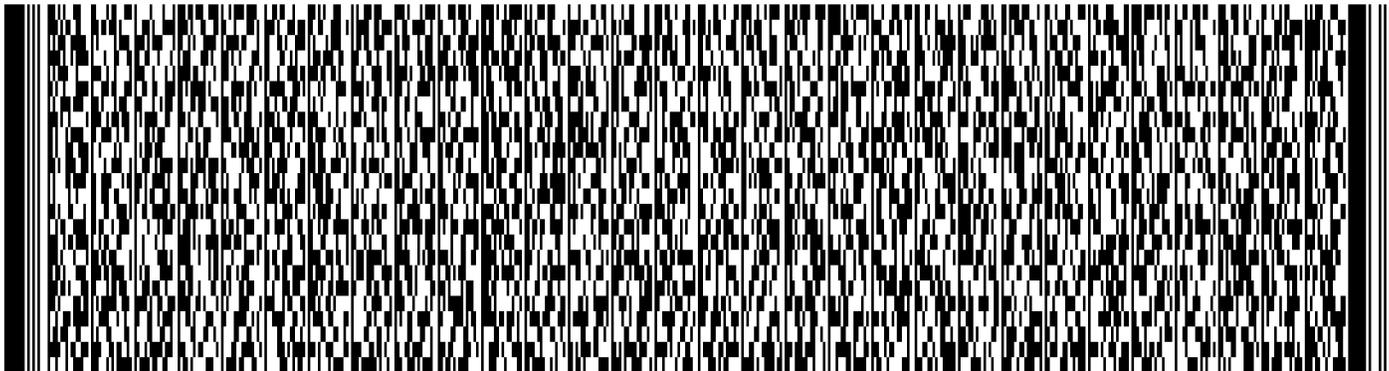
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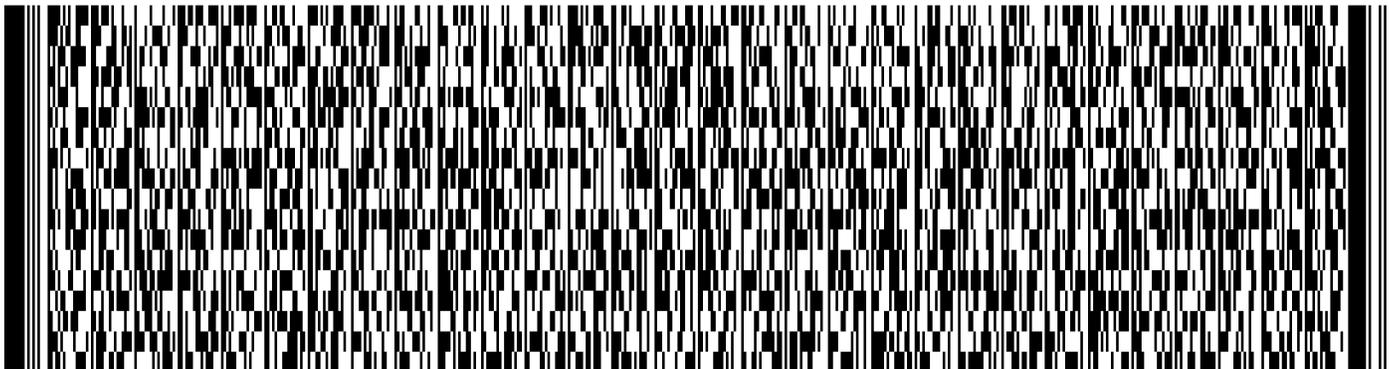
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Debtor's Name Power Block Coin, LLC

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01/10/26

**BLUE CASTLE HOLDINGS INC**

**Reconciliation Detail**

Hillcrest Bank, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						2,947.09
<b>Cleared Transactions</b>						
<b>Checks and Payments - 5 items</b>						
Bill Pmt -Check	12/01/2025		APPRIVER LLC	X	-896.90	-896.90
Bill Pmt -Check	12/03/2025	1030	Unites States Trustee	X	-250.91	-1,147.81
Bill Pmt -Check	12/16/2025	Debit	Fireblocks, Inc.	X	-644.70	-1,792.51
Bill Pmt -Check	12/17/2025	1031	Sinan Causevic	X	-1,543.48	-3,335.99
Check	12/19/2025	EFTPS	State of Utah	X	-18.00	-3,353.99
Total Checks and Payments					-3,353.99	-3,353.99
<b>Deposits and Credits - 1 item</b>						
Check	12/17/2025	2317	Blue Caslte Holdings	X	1,000.00	1,000.00
Total Deposits and Credits					1,000.00	1,000.00
Total Cleared Transactions					-2,353.99	-2,353.99
Cleared Balance					-2,353.99	593.10
Register Balance as of 12/31/2025					-2,353.99	593.10
<b>New Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Bill Pmt -Check	01/06/2026	1032	Sinan Causevic		-1,673.31	-1,673.31
Total Checks and Payments					-1,673.31	-1,673.31
<b>Deposits and Credits - 1 item</b>						
Check	01/07/2026	2318	Blue Caslte Holdings		3,000.00	3,000.00
Total Deposits and Credits					3,000.00	3,000.00
Total New Transactions					1,326.69	1,326.69
<b>Ending Balance</b>					<b>-1,027.30</b>	<b>1,919.79</b>



**Hillcrest Bank**  
A division of NBH Bank, Member FDIC

PO Box 26528  
 Kansas City, MO 64196  
 HillcrestBank.com

Last statement: November 30, 2025  
 This statement: December 31, 2025  
 Total days in statement period: 31

BLUE CASTLE HOLDINGS, INC.  
 1145 S 800 E SUITE 117  
 OREM UT 84097-7254

Page 1  
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**PRIVACY NOTICE -- FEDERAL LAW REQUIRES US TO TELL YOU HOW WE COLLECT, SHARE AND PROTECT YOUR PERSONAL INFORMATION. YOU MAY REVIEW OUR POLICY AND PRACTICES WITH RESPECT TO YOUR PERSONAL INFORMATION AT [NBHBANK.COM/PRIVACY-NOTICE](http://NBHBANK.COM/PRIVACY-NOTICE). WE WILL MAIL YOU A FREE COPY UPON REQUEST IF YOU CALL US AT THE NUMBER ABOVE.**

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**Small Business Checking**

Account number	XXXXXX8922
Enclosures	3
Low balance	\$593.10
Average balance	\$1,945.05
Avg collected balance	\$1,945

**DAILY ACTIVITY**

Date	Description	Additions	Subtractions	Balance
11-30	Beginning balance			\$2,947.09
12-02	' POS Purchase MERCHANT PURCHASE TERMINAL 469216 APR APPRIVER 850 932 5 FL XXXXXXXXXXXX0126		-896.90	2,050.19
12-10	Check 1030		-250.91	1,799.28
12-16	' POS Purchase MERCHANT PURCHASE TERMINAL 401134 FIREBLOCKS INC WWW FIREB NJ XXXXXXXXXXXX0126		-644.70	1,154.58
12-17	Deposit	1,000.00		2,154.58
12-19	' POS Purchase MERCHANT PURCHASE TERMINAL 469216 UT BUSINESS LICENSE 801 530 4 UT XXXXXXXXXXXX0126		-18.00	2,136.58

BLUE CASTLE HOLDINGS, INC.  
December 31, 2025

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XXXXXX8922

<u>Date</u>	<u>Description</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Balance</u>
12-30	Check 1031		-1,543.48	593.10
12-31	<b>Ending totals</b>	<b>1,000.00</b>	<b>-3,353.99</b>	<b>\$593.10</b>

**CHECKS**

<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Number</u>	<u>Date</u>	<u>Amount</u>
1030	12-10	250.91	1031	12-30	1,543.48

**DEBIT CARD USAGE INFORMATION**

Total number of point-of-sale purchases made this period 3  
Total point-of-sale dollar spend this period \$1,559.60

**OVERDRAFT/RETURN ITEM FEES**

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

*Thank you for banking with Hillcrest Bank*

**Checking Deposit Credit Ticket**  
**DDA DEP**

CustomerAccount: 03014038922  
 BusinessDate: 12-17-2025  
 TranDate: 12-17-2025  
 TranTime: 12:08  
 Branch: 3018  
 Cash Drawer: 31904  
 TranDescription: Deposit Checking

JournalSequence: 28  
 TranName: DepositChecking  
 ProcessingMode: Online

Amount: \$ 1,000.00

⑆5011⑆6699⑆ 03014038922⑆ 600

12/17/2025 Deposit \$1,000.00

Blue Castle Holdings, Inc.  
 1145 South 800 East Suite 117  
 Orem, UT 84087

Hillcrest Bank  
 215 West 8230 North  
 Provo, UT 84604

1030  
 12/8/2025

PAY TO THE ORDER OF United States Trustee \$ \*\*250.91  
 Two Hundred Fifty and 91/100 DOLLARS

United States Trustee Payment Center  
 PO Box 6200-19  
 Portland, OR 97228-8200

MEMO Q3 2025 Fee

⑆001030⑆ ⑆101002716⑆ 3014038922⑆

12/10/2025 1030 \$250.91

Blue Castle Holdings, Inc.  
 1145 South 800 East Suite 117  
 Orem, UT 84087

Hillcrest Bank  
 215 West 8230 North  
 Provo, UT 84604

1031  
 12/17/2025

PAY TO THE ORDER OF Sinan Causevic \$ \*\*1,543.48  
 One Thousand Five Hundred Forty-Three and 43/100 DOLLARS

Sinan Causevic  
 2722 Hawk Ridge Court  
 Kentwood, MI 49508

MEMO 10-18-10.31.25 Services

⑆001031⑆ ⑆101002716⑆ 3014038922⑆

12/30/2025 1031 \$1,543.48



<b>Power Block Coin, LLC</b>	
<b>Report of Cash Sources and Uses</b>	
<b>Period Ending December 31, 2025</b>	
	<b>12/31/2025</b>
<b>Beginning Cash Balance</b>	<b>\$0</b>
<b>Sources</b>	
Receipts and Offsets on Loans Receivable	\$ 1,000
Other Receipts	
<b>TOTAL SOURCES</b>	<b>\$ 1,000</b>
<b>Cash Uses</b>	
Contract Labor	\$ -
Payroll Expenses	\$ -
Dues & Subscriptions	\$ 1,560
Computer & Internet	\$ -
Shared Services Fees	
Management Fees	
Accounting & Audit Fees	\$ 1,543
Consulting Fees	
Bank Charges & Other Fees	
Financial Advisor Fee	\$ -
US Trustee Fees	\$ 251
Legal Fees	\$ -
<b>Total Operating Uses</b>	<b>\$ 3,354</b>
<b>Net change in Cash</b>	<b>(\$2,354)</b>

**Disclaimer:** PBC doesn't have a bank account. Operating expenses are paid on behalf of Power Block Coin from Hillcrest Bank xx8922, belong to Blue Castle Holdings.

**Combined Balance Sheet**

As of December 31, 2025

**Power Block Coin LLC**

**ASSETS**

**Current Assets**

Checking/Savings

Total Checking/Savings 0.00

**Other Current Assets**

Loan Receivable Smartfi Lending 1,928,361.45

Loan Receivable/BCH 2 1,194,965.63

Loan Receivable (Commercial) 17,400,000.00

**Interest Receivable**

Interest Receivable - Crypto L 1,789,219.94

Interest Receivable - Real Est: 3,296,465.75

Prepaid Expenses 2,817.50

DOGE 0.00

Accrued Interest Receivable 0.00

Loan Receivable 4,490,230.32

Due from Power Block Coin 0.00

**Total Other Current Assets 30,102,060.60**

**Total Current Assets 30,102,060.60**

**Fixed Assets**

Accumulated Depreciation -11,631.45

Equipment 17,257.95

**Total Fixed Assets 5,626.50**

**Other Assets**

**Collateral Inventory**

USD 18,740.62 \*\*

USDC 0.00

USDT 5,544.62

BTC 0.00

ETH 0.00

BCH 2,473.27

CRO 0.00

DOGE 0.00

DOT 0.00

EOS 0.00

ETHW 0.00

FLY 0.00

LINK 1,096.12

LTC 5,350.44

SFUSD 0.00

SMTF 0.00

SOL 0.00

XLM 0.00

BNB 0.00

Collateral Inventory - Other 0.00

**Total Collateral Inventory 33,205.06**

**Total Capitalized Development Costs 0.00**

**Total Note Receivable 0.00**

**Total Other Assets 33,205.06**

**TOTAL ASSETS 30,140,892.16**

**Combined Balance Sheet**

As of December 31, 2025

**Power Block Coin LLC**

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

<b>Total Accounts Payable</b>	0.00
<b>Total Line of Credit</b>	0.00
<b>Due to Smartfi Toquerville, LL</b>	1,132,037.02
<b>Loans Payable</b>	
<b>Collateral Payable - BTC I</b>	42,122,229.49
<b>Collateral Payable - ETH I</b>	2,455,021.16
<b>Total Loans Payable</b>	44,577,250.65
<b>Coin Interest Payable</b>	
<b>USDC</b>	4,450,424.44
<b>USDT</b>	2,535.37
<b>BTC</b>	24,895,834.18
<b>ETH</b>	4,877,984.30
<b>Coin Interest Payable - Ot</b>	0.00
<b>Total Coin Interest Payable</b>	34,226,778.28
<b>Buy Back Guarantee</b>	1,633,149.87
<b>Total Payroll Liabilities</b>	0.00
<b>Total Other Current Liabilities</b>	81,569,215.82
<b>Total Current Liabilities</b>	81,569,215.82
<b>Total Long Term Liabilities</b>	0.00
<b>Total Liabilities</b>	81,569,215.82

**Equity**

<b>Member 1 Draws</b>	-400.00
<b>Opening Balance Equity</b>	-1,456,948.76
<b>Retained Earnings</b>	-50,963,280.05
<b>Net Income</b>	992,305.15
<b>Total Equity</b>	-51,428,323.66

**TOTAL LIABILITIES & EQUITY** 30,140,892.17

(0.00)

**\*\* Note:** On 12/31/2025, due to the inability of PBC to provide adequate KYC documentation to B2C2, B2C2 liquidated all crypto currencies on its platform into USD. PBC was informed via telegram on 1/13/2026 that this had taken place without prior knowledge or explanation. As such, the balance sheet reflects this liquidation and creditor inventory assets are reflected based on this liquidation of assets on the B2C2 platform and reflected as USD. It is the intent of PBC to request B2C2 to convert those USD to stable coin and transfer them to Fireblocks to be held there as creditor assets.

Power Block Coin LLC  
Profit Plan  
July 2024 - November 2025

	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	March 25	April 25	May 25	June 25	July 2025	August 2025	September 2025	October 2025	November 2025	November 2025	December 2025	
<b>Ordinary Income/Expense</b>																				
<b>Income</b>																				
Transaction Fee	2,735	45	281	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Smart Loan Interest Income	67,896	67,894	65,705	67,894	65,705	67,894	67,894	61,323	67,894	65,268	67,894	65,268	67,894	67,894	65,268	67,894	65,267.65	65,267.65	67,893.57	*
Real Estate Loan Income	71,507	73,890	71,507	73,890	71,507	73,890	73,890	66,740	73,890	71,507	73,890	71,507	73,890	73,890	71,507	73,890	71,506.85	71,506.85	73,890.41	*
BCH Loan Interest	3,902	3,906	3,674	3,779	3,661	6,009	6,009	7,074	4,062	3,936	4,009	3,909	4,044	4,050	3,914	4,047	3,921.90	3,921.90	4,057.66	*
Smartfi Lending Interest	6,009	6,009	5,815	6,009	5,815	3,796	3,792	5,428	6,009	5,815	6,009	5,815	6,009	6,009	5,815	6,009	5,815.33	5,815.33	6,009.04	*
<b>Total Income</b>	<b>152,049</b>	<b>151,744</b>	<b>146,982</b>	<b>151,601</b>	<b>146,689</b>	<b>151,589</b>	<b>151,585</b>	<b>140,565</b>	<b>151,855</b>	<b>146,526</b>	<b>151,862</b>	<b>146,499</b>	<b>151,837</b>	<b>151,843</b>	<b>146,504</b>	<b>151,840</b>	<b>146,511.73</b>	<b>146,511.73</b>	<b>151,850.68</b>	
<b>Gross Profit</b>		151,744	146,982	151,601	146,689	151,589	151,585	140,565	151,855	146,526	151,862	146,499	151,837	151,843	146,504	151,840	146,511.73	146,511.73	151,850.68	
<b>Expense</b>																				
Interest Expense	49,152	46,872	57,597	47,286	58,972	56,830	58,717	55,669	62,907	49,872	56,371	72,664	63,151	66,561	67,102	67,586.23	60,041.05	60,041.05	70,937.03	*
Management Services Fee	33,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting Fees	8,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	460	460	-	460	460	460	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	12,707	901	1,500	2,401	-	2,401	1,078	175	901	1,801	906	-	906	906	1,542	899.47	896.90	896.90	1,559.60	*
Management Fees	10,735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outside Services																				
Contracted Labor	16,958	13,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Outside Services</b>	<b>16,958</b>	<b>14,719</b>	<b>1,500</b>	<b>2,861</b>	<b>460</b>	<b>2,861</b>	<b>1,078</b>	<b>175</b>	<b>901</b>	<b>1,801</b>	<b>906</b>	<b>-</b>	<b>906</b>	<b>905.59</b>	<b>1,542.14</b>	<b>899.47</b>	<b>896.90</b>	<b>896.90</b>	<b>1,559.60</b>	
Payroll Expenses	23,160	14,719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fees																				
Accounting and Audits	12,500	5,000	2,500	2,500	2,500	2,500	1,486	1,846	1,594	1,695	2,500	1,543	1,428	4,305	1,644	1,615.60	1,543.48	1,543.48	1,673.31	
Legal Fees	-	-	-	-	-	-	-	-	-	-	9,426	-	-	254	-	-	0.00	0.00	0.00	290.01
<b>Total Professional Fees</b>	<b>12,500</b>	<b>5,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>1,486</b>	<b>1,846</b>	<b>1,594</b>	<b>1,695</b>	<b>11,926</b>	<b>1,543</b>	<b>1,428</b>	<b>4,559</b>	<b>1,644</b>	<b>1,616</b>	<b>1,543.48</b>	<b>1,543.48</b>	<b>1,923.32</b>	
<b>Total Expense</b>	<b>167,698</b>	<b>82,671</b>	<b>61,597</b>	<b>52,647</b>	<b>61,932</b>	<b>62,191</b>	<b>61,279</b>	<b>57,660</b>	<b>65,402</b>	<b>53,368</b>	<b>68,203</b>	<b>74,207</b>	<b>65,485</b>	<b>72,026</b>	<b>70,289</b>	<b>70,101</b>	<b>62,481.43</b>	<b>62,481.43</b>	<b>74,419.95</b>	
<b>Net Ordinary Income</b>	<b>(167,698)</b>	<b>69,073</b>	<b>85,385</b>	<b>98,954</b>	<b>84,757</b>	<b>89,398</b>	<b>90,306</b>	<b>82,874</b>	<b>86,454</b>	<b>93,158</b>	<b>82,659</b>	<b>72,291</b>	<b>86,352</b>	<b>79,817</b>	<b>76,216</b>	<b>81,739</b>	<b>84,030.29</b>	<b>84,030.29</b>	<b>77,430.73</b>	
<b>Net Income</b>	<b>\$ (167,698)</b>	<b>\$ 69,073</b>	<b>\$ 85,385</b>	<b>\$ 98,954</b>	<b>\$ 84,757</b>	<b>\$ 89,398</b>	<b>\$ 90,306</b>	<b>\$ 82,874</b>	<b>\$ 86,454</b>	<b>\$ 93,158</b>	<b>\$ 82,659</b>	<b>\$ 72,291</b>	<b>\$ 86,352</b>	<b>\$ 79,816.53</b>	<b>\$ 76,216.54</b>	<b>\$ 81,739.14</b>	<b>\$ 84,030.29</b>	<b>\$ 84,030.29</b>	<b>\$ 77,430.73</b>	

\* All of these numbers are just accruals. No cash is received or paid out.

<b>Power Block Coin LLC</b>	
<b>Summary of Note Receivables &amp; Inventory</b>	
<b>As of December 31, 2025</b>	
<b>Note Description</b>	<b>Totals</b>
PBC Promissory Note BCH #2	\$1,194,965.64
Smart Loans - Interest	\$1,789,219.94
Smart Loans - Principal	\$4,490,230.00
RE Loan - Interest	\$3,296,465.75
RE Loan - Principal	\$17,400,000.00
SmartFi Lending	\$1,928,361.59
Collateral Inventory	\$33,205.06
<b>Totals</b>	<b>\$30,132,447.99</b>

**Power Block Coin LLC**  
**Blue Castle Holdings Note Receivables**  
**As of December 31, 2025**

Date	4/3/2023		
Note Balance	751,000.00		
Interest Rate	4%		
	4/3/2023	12/31/2023	272

<b>PBC Promissory Note BCH #2</b>	<b>Interest</b>	<b>True Up Interest</b>	<b>True Up Loan</b>	<b>Red in Note</b>	<b>Pymt in Stable Coin</b>	<b>Total</b>
Date	8/8/2023					
Note Balance	1,400,000.00					
Interest Rate	4%					
	1.31.25	3,791.76		2,561.38		1,190,654.86
	2.28.25	3,653.52	3,420.73	2,021.35		1,195,707.76
	3.31.25	4,062.13		2,494.61		1,197,275.28
	4.30.25	3,936.25		3,496.24		1,197,715.29
	5.31.25	4,068.95		12,831.55		1,188,952.69
	6.30.25	3,908.89		2,506.77		1,190,354.81
	7.31.25	4,043.95		2,333.67		1,192,065.09
	8.31.25	4,049.76		5,464.79		1,190,650.06
	9.30.25	3,914.47		3,186.59		1,191,377.94
	10.31.25	4,047.42		2,515.07		1,192,910.29
	11.30.25	3,921.90		2,440.38		1,194,391.80
	12.31.25	4,057.66		\$3,483.82 **		1,194,965.64
<b>Total '2025 Interest</b>		<b>50,877.38</b>				

2023 Interest BCH 1&2	44,632.55
2024 Interest BCH 1&2	54,608.73
2025 Interest BCH 1&2	50,877.38

**Balance as of 12/31/2025** **1,194,965.64**

<b>** The Note Receivable balance was reduced due to the following operating expenses being paid to Power Block Coin with Blue Castle funds.</b>	
Sinan Causevic - Accounting Services	\$1,673.31
Appraver - Email Services - Dues & Subscriptions	\$896.90
Fireblocks - Dues & Subscriptions	\$644.70
US Trustee - Legal	\$250.91
State of Utah - Licenses	\$18.00
<b>Total PBC Operating Expenses:</b>	<b>\$3,483.82</b>

**Power Block Coin LLC  
Smart Loans  
As of December 31, 2025**

	<b>Principal</b>	<b>Initial Int</b>	<b>Delinquent Int Accrual</b>	<b>Total Int Receivable</b>
				171,136.90
Jan	4,490,230.00	116,987.04	67,893.57	1,059,464.70
Feb	4,490,230.00	116,987.04	61,323.22	1,120,787.92
March	4,490,230.00	116,987.04	67,893.57	1,188,681.49
Apr	4,490,230.00	116,987.04	65,267.65	1,253,949.14
May	4,490,230.00	116,987.04	67,893.57	1,321,842.71
June	4,490,230.00	116,987.04	65,267.65	1,387,110.36
July	4,490,230.00	116,987.04	67,893.57	1,455,003.93
August	4,490,230.00	116,987.04	67,893.57	1,522,897.50
September	4,490,230.00	116,987.04	65,267.65	1,588,165.15
October	4,490,230.00	116,987.04	67,893.57	1,656,058.72
November	4,490,230.00	116,987.04	65,267.65	1,721,326.37
December	4,490,230.00	116,987.04	67,893.57	1,789,219.94
<b>Interest Receivable Crypto Loans</b>				<b>1,789,219.94</b>
<b>Loan Receivable Balance as of 12/31/2025</b>				<b>4,490,230.00</b>

**Power Block Coin LLC  
Real Estate Loan  
As of December 31, 2025**

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**RE Loan**

**Principal** **\$17,400,000.00**

**Interest** 5%

**Daily Interest** \$2,383.56

<b>Origination Date</b>	3/17/2022	12/31/2022	289.00
	1/1/2023	12/31/2023	364.00
	1/1/2024	12/31/2024	365.00
	1/1/2025	12/31/2025	365.00

**2022 Interest** \$688,849

**2023 Interest** \$867,616

**2024 Interest** \$870,000

**2025 Interest** \$870,000

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**Current Month 12/31/2025** **\$73,890**

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**Interest Receivable Balance as of 12/31/2025** **\$3,296,466**

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**Principal Balance as of 12/31/2025** **\$17,400,000**

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**Power Block Coin LLC**  
**Real Estate Loan**  
**As of December 31, 2025**

Date 9/30/2023  
 Note Balance \$1,768,830.05  
 Interest Rate 4%  
 Daily Interest rate \$193.84  
 Days in Current Month **31**  
 Monthly Charge \$6,009

Date	Interest	Loan Balance
		0.00
01/31/2025	6,009.04	1,863,618.38
02/28/2025	5,427.64	1,869,046.03
03/31/2025	6,009.04	1,875,055.07
04/30/2025	5,815.33	1,880,870.40
05/31/2025	6,009.04	1,886,879.44
06/30/2025	5,815.33	1,892,694.77
07/31/2025	6,009.04	1,898,703.81
08/31/2025	6,009.04	1,904,712.85
09/30/2025	5,815.33	1,910,528.18
10/31/2025	6,009.04	1,916,537.22
11/30/2025	5,815.33	1,922,352.55
12/30/2025	6,009.04	1,928,361.59

**SmartFi Lending Loan Balance as of 12/31/2025** **\$70,752.25** **\$1,928,361.59**

2023 Interest \$17,833.28  
 2024 Interest \$70,946.01  
 2025 Interest \$70,752.25

**Other Inventory or Supplies**  
**As of 12/31/2025**

General Description		Valuation Method	Current Quantity	USD	
				Spot Price	Calculated Value
Crypto	Stable Coins	FMV	5,544.62	1.00	\$5,544.62
Crypto	USD	FMV	18,740.62	1.00	\$18,740.62 **
Crypto	BCH	FMV	4.13	599.19	\$2,473.27
Crypto	LINK	FMV	89.92	12.19	\$1,096.12
Crypto	LTC	FMV	69.71	76.75	\$5,350.44
<b>Total Collateral Inventory</b>					<b>\$33,205.06</b>

**\*\* Note:** On 12/31/2025, due to the inability of PBC to provide adequate KYC documentation to B2C2, B2C2 liquidated all crypto currencies on its platform into USD. PBC was informed via telegram on 1/13/2026 that this had taken place without prior knowledge or explanation. As such, the balance sheet reflects this liquidation and creditor inventory assets are reflected based on this liquidation of assets on the B2C2 platform and reflected as USD. It is the intent of PBC to request B2C2 to convert those USD to stable coin and transfer them to Fireblocks to be held there as creditor assets.