OPERATION INTERNATIONAL LTD
FINANCIAL STATEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2025 and 2024

OPERATION INTERNATIONAL LTD
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BRUCE FABRIZIO
Certified Public Accountant
44 Laurel Dr
Brentwood, NY 11717
(631) 273-0526

INDEPENDENT AUDITOR'S REPORT

2018 NYS 6th Assembly District Businessman of the Year

To the Board of Directors
Operations International LTD

Opinion

I have audited the accompanying financial statements of Operational International LTD (a nonprofit organization), which comprises the statements of financial position as of December31, 2025 and 2024, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Operations International LTD as of December 31, 2025 and 2024, and the changes in net assets and it's cash flows for the year then ended in accordance with accounting principals generally accepted in the United States of America

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am required to be independent of Operational International Ltd and to meet my other ethical responsibilities in accordance with the relevant requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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 Operational International LTD 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

My objective is 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 my 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, internal omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

Email:brucefabriziocpa@yahoo.com Website: brucefcpa.com

In performing an audit in accordance with generally accepted standards I:

Exercise professional judgement

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 examine, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of interna control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of Operational International LTD'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 my judgment, there are conditions or events, considered in the aggregate, that raises substantial doubt about Operational International; LTD's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged wit 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.

Report on Supplementary Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion the information is fairly stated in all material respects in relation to the financial statements as a whole.

Bruce Fabrizio
Certified Public Accountant
September 29, 2026

OPERATION INTERNATIONAL LTD
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025 and 2024

ASSETS:	**December 31, 2025**	**December 31, 2024**
Current assets:		
Cash and cash equivalents	$ 1,016,196	$ 782,135
Investments	1,288,645	1,067,216
Accrued Interest	6	10,686
Total Current Assets	2,304,847	1,860,037
Property, Plant and Equipment (net)	-	-
TOTAL ASSETS	$ 2,304,847	$ 1,860,037
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Credit Cards Payable	$ 32,041	$ 1,172
	2,500	-
Total Current Liabilities	34,541	1,172
NET ASSETS:		
Without Donor Restrictions	2,270,306	1,858,865
With Donor Restrictions	-	-
	-	-
Total net assets	2,270,306	1,858,865
TOTAL LIABILITIES AND NET ASSETS	$ 2,304,847	$ 1,860,037

OPERATIONS INTERNATIONAL LTD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDING DECEMBER 31, 2025

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
REVENUES:			
Donation Income	$ 1,604,409	-	$ 1,604,409
Fundraising Income	328,747	-	328,747
Total Revenue and other Support	1,933,156	-	1,933,156
EXPENSES:			
Program	1,406,884	-	1,406,884
Supporting service expense:	-	-	-
Fundraising expenses	113,843	-	113,843
Management & General expense	42,377	-	42,377
TOTAL EXPENSES	1,563,104	-	1,563,104
Investment Income	41,389	-	27,500
CHANGE IN NET ASSETS	411,441	-	411,441
Net Assets January 1, 2025	1,858,865	-	1,858,865
Net Assets December 31, 2025	$ 2,270,306	$ -	$ 2,270,306

See independent accountant's audit report and notes to the financial statements

OPERATIONS INTERNATIONAL LTD
STATEMENT OF ACTIVITIES
AS OF DECEMBER 31, 2024

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
REVENUES:			
Donation Income	$ 1,389,698	-	$ 1,389,698
Total Revenue and other Support	1,389,698	-	1,389,698
EXPENSES:			
Program	1,314,194	-	1,314,194
Supporting service expense:			
Fundraising expenses	95,117	-	95,117
Management & General expense	36,713	-	36,713
TOTAL EXPENSES	1,446,024	-	1,446,024
			-
Sub total	(56,326)	-	(56,326)
Other Income:			
Unrealized Gain	2,375	-	2,375
Accrued Interest	(5,393)	-	(5,393)
Interest Income	53,420	-	53,420
CHANGE IN NET ASSETS	(5,924)	-	(5,924)
			-
Net Assets January 1, 2024	1,864,789		1,864,789
Net Assets December 31, 2024	$ 1,858,865	$ -	$ 1,858,865

See independent accountant's report and notes to financial position

OPERATION INTERNATIONAL LTD
STATEMENT OF CASH FLOWS
AS OF DECEMBER 31, 2025 and 2024

	December 31, 2025	December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase(decrease)in Net Assets	$ 411,441	$ (5,924)
Change in assets		
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation and Amortization	-	-
Changes in assets (increase) decrease		
Accrued interest	10,680	5,393
Changes in liabilities increase (decrease)		
Accounts payable	33,369	(20,644)
Net cash provided (used) by operating activitie	455,490	(21,175)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments	(221,429)	(55,795)
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
NET INCREASE (DECREASE) IN CASH	234,061	(76,970)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	782,135	859,105
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,016,196	$ 782,135

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See independent accountant's review report and notes to financial statements

OPERATIONS INTERNATIONAL LTD
SUPPLEMENTAL STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2025

	Program	Fundraising	Management & General	TOTAL
Mission expense	$ 1,312,485	$ -	$ -	1,312,485
Medical equipment	20,536	-	-	20,536
Medical supplies	68,879	-	-	68,879
Travel	1,292	-	-	1,292
Insurance	2,890	-	-	2,890
Website Expenses	802	-	-	802
Fundraiser expense	-	113,843	-	113,843
Office Expense	-	-	9,941	9,941
NJ fees	-	-	60	60
Rent	-	-	6,000	6,000
Storage	-	-	15,809	15,809
Supplies	-	-	173	173
Postage	-	-	2,023	2,023
Professional Fees	-	-	2,500	2,500
Credit Card Fees	-	-	2,478	2,478
Bank charges	-	-	3,393	3,393
	$ 1,406,884	$ 113,843	$ 42,377	$ 1,563,104

See independent's accountant's audit report and notes to financial statements

OPERATIONS INTERNATIONAL LTD
SUPPLEMENTAL STATEMENT OF FUNCTIONAL EXPENSES
FOR TE YEAR ENDED DECEMBER 31, 2024

	Program	Fundraising	Management & General	TOTAL
Mission expense	$ 1,212,431	$ -	$ -	1,212,431
Medical equipment	27,971	-	-	27,971
Medical supplies	67,892	-	-	67,892
Insurance	2,788	-	-	2,788
Interest Expense	2,036	-	-	2,036
Website Expenses	1,076	-	-	1,076
Fundraiser expense	-	95,117	-	95,117
Office Expense	-	-	10,545	10,545
Fees	-	-	525	525
Storage	-	-	16,327	16,327
Travel	-	-	492	492
Postage	-	-	278	278
Professional Feea	-		2,500	2,500
Bank charges	-	-	6,046	6,046
	$ 1,314,194	$ 95,117	$ 36,713	$1,446,024

See independent accountant's audit report and notes to financial statements

Note 1 - Description of Organization

Organization and Activity:

Operation International Ltd. Is a not-for-profit, tax exempt entity incorporated on September 17, 2002 in Suffolk County, NY. The Organization's principal function is to provide medical and surgical expertise to the indigent.

Qualifying contributions to the organization are tax deducible.

Note 2 - Summary of Significant Accounting Policies

Basis of presentation - The financial statements of the organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulation imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assists are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities

Measure of operations - The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the organization's program services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash and cash equivalents -The organization's cash consists of cash on deposit with banks, Cash equivalents represent money market funds or short term investments with original maturated of three months or less of from the date of purchase, except for those amounts that are held in investment portfolio which are invested for long term purposes.

Note 2 - Summary of Significant Accounting Policies (continued)

Grants Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realized value.

As of December 31, 2025 the organization's Grants Receivable consisted of promises of $0.

Advertising Costs

The Organization uses advertising to promote among its programs among the audience it serves. The production costs of advertising are expensed as incurred.

Functional Allocation of Expenses

The cost of providing the program and other activities have been summarized basis in the statements of activities. Accordingly, certain costs have been allocated among program and supporting services benefited. Such allocations are determined by management on an equitable basis.

Use of estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are classified without donor and are reported I the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with Donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net restrictions assets with donor restrictions; otherwise, the contributions are recorded as net assets without restrictions.

Accordingly, certain costs have been allocated between the program and the supporting services in reasonable ratios determined by management

Note 2 - Summary of Significant Accounting Policies (continued)

Concentration of credit risk

Financial instruments that potentially subject the organization to concentrations of credit risk consists principally of cash and cash equivalents. maintains its cash and cash equivalents in various bank accounts. The organization's cash and cash equivalents account have been placed with high credit quality financial institutions. The organization has not experienced, nor does it anticipate, any loses with respect to such accounts.

Income taxes

The organization is exempt from income tax under IRC section 501 (c) (3), though it is subject to tax on subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The organization is exempt from income tax under IRC section 501 (c) (3), though it is subject to tax on disclosure in the financial statements.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

New Accounting Pronouncement

On August 16, 2016, FASB issued ASU 2016-14, Not- for -Profit Entities (topic 958)- Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net assets classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Note 3- Intangible Assets

As of December 31, 2025 Intangible Asset consists of the following:

	December 31, 2025	December 31, 2024
Organizational Costs	$ 1,028	$ 1,028
Less: Accumulated Amortization	1,028	1,028
Intangible Asset (net)	$ -	$ -

Note 4 - Availability and Liquidity

The following represents the organization's financial assets at December 31, 2025:

Financial assets at year end:	2024	2024
Cash and cash equivalents	$ 1,016,196	$ 782,135
Accounts receivable	-	-
Total financial assets	1,016,196	782,135
Less amounts not available to be used within one year:		
Net assets with donor restrictions	-	-
Less net assets with purpose restrictions to be m		
met in less than a year	-	-
	-	-
Financial assets available to meet general expenditures		
over the next twelve months	$ 1,016,196	$ 782,135
;		

The Organization's goal is generally to maintain financial assets to meet 90 days of operation expenses (approximately $390,776). The Organization has assets to meet it's cash flow needs.

Note 5 -Net assets with donor restrictions

Net assets with donor restrictions were as follows for the years ended December 31, 2025

Specific purpose	2025	2024
	$ -	$ -
Total	$ -	$ -

Net assets without donor restrictions for the years ended December 31, 2025 and 2024 were as follows:

	2025	2024
Undesignated	$ 2,270,306	$ 1,858,865

Note 6 - Subsequent Events

Management has evaluated subsequent events through September 29, 2026 which is the date the financial statements were available to be issued. The company notes that it is not aware of any material subsequent events other than an international pandemic which has affected the entire nation.