United Against Human Trafficking

Financial Statements
December 31, 2025 and 2024

SFC
Certified Public Accountants

United Against Human Trafficking
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Independent Auditors' Report

To the Board of Directors of
United Against Human Trafficking

Opinion

We have audited the accompanying financial statements of United Against Human Trafficking (UAHT) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of UAHT as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of UAHT 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 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 GAAP, 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 UAHT's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 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, including omissions, 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 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 UAHT'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 UAHT'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.

Sutton Frost Cary

A Limited Liability Partnership

Arlington, Texas
July 9, 2026

United Against Human Trafficking
Statements of Financial Position
December 31, 2025 and 2024

	2025	2024
Assets		
Current assets:		
Cash	$ 141,617	$ 124,199
Government grants receivable	41,342	69,033
Contributions receivable	83,706	-
Prepaid expenses	5,400	5,400
Other assets	1,408	1,408
Total current assets	273,473	200,040
Property and equipment, net	933,612	962,526
Right-of-use asset - operating lease, net	83,363	182,430
Total assets	$ 1,290,448	$ 1,344,996
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	$ 39,024	$ 10,065
Accrued expenses	70,294	61,056
Right-of-use liability - operating lease, current portion	44,341	102,000
Note payable, current portion	13,434	12,498
Lines of credit	314,407	311,401
Total current liabilities	481,500	497,020
Right-of-use liability - operating lease, long-term portion, net	43,244	81,975
Note payable, net	726,886	739,487
Total liabilities	1,251,630	1,318,482
Net assets (deficit) without donor restrictions	(6,213)	26,514
Net assets with donor restrictions	45,031	-
Total net assets	38,818	26,514
Total liabilities and net assets	$ 1,290,448	$ 1,344,996

See notes to financial statements.

United Against Human Trafficking
Statement of Activities
Year Ended December 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Government grants	$ -	$ 855,514	$ 855,514
Contributions of financial assets	856,908	105,000	961,908
Contributions of nonfinancial assets	85,627	-	85,627
Program revenue	276,993	-	276,993
Other income	1,576	-	1,576
Special events, net of direct costs of $50,670	68,944	-	68,944
Net assets released from restriction	915,483	(915,483)	-
Total revenue and support	2,205,531	45,031	2,250,562
Expenses:			
Program services	1,762,303	-	1,762,303
Management and general	276,426	-	276,426
Fundraising	199,529	-	199,529
Total expenses	2,238,258	-	2,238,258
Change in net assets	(32,727)	45,031	12,304
Net assets at beginning of year	26,514	-	26,514
Net assets (deficit) at end of year	$ (6,213)	$ 45,031	$ 38,818

See notes to financial statements.

United Against Human Trafficking
Statement of Activities
Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Government grants	$ -	$ 616,961	$ 616,961
Contributions of financial assets	751,836	-	751,836
Contributions of nonfinancial assets	94,098	-	94,098
Program revenue	238,109	-	238,109
Other income	24,375	-	24,375
Special events, net of direct costs of $33,487	49,028	-	49,028
Net assets released from restriction	616,961	(616,961)	-
Total revenue and support	1,774,407	-	1,774,407
Expenses:			
Program services	1,680,091	-	1,680,091
Management and general	310,937	-	310,937
Fundraising	210,480	-	210,480
Total expenses	2,201,508	-	2,201,508
Change in net assets	(427,101)	-	(427,101)
Net assets at beginning of year	453,615	-	453,615
Net assets at end of year	$ 26,514	$ -	$ 26,514

See notes to financial statements.

United Against Human Trafficking
Statement of Functional Expenses
Year Ended December 31, 2025

	Program Services	Management and General	Fundraising	Total
Salaries, taxes and benefits	$ 1,146,807	$ 157,799	$ 113,443	$ 1,418,049
Communication and IT	20,747	7,944	15,450	44,141
Consultants	85,518	16,543	7,725	109,786
Depreciation	-	28,914	-	28,914
Insurance	2,646	6,857	2,526	12,029
Interest	64,738	9,248	13,872	87,858
Office expenses and supplies	378,291	48,131	39,876	466,298
Other	47,430	460	460	48,350
Special events	-	-	50,670	50,670
Travel	16,126	530	6,177	22,833
Total expenses	1,762,303	276,426	250,199	2,288,928
Less expenses included with revenues on the statement of activities				
Direct costs of special events	-	-	(50,670)	(50,670)
Total expenses included in the expense section on the statement of activities	$ 1,762,303	$ 276,426	$ 199,529	$ 2,238,258

See notes to financial statements.

United Against Human Trafficking
Statement of Functional Expenses
Year Ended December 31, 2024

	Program Services	Management and General	Fundraising	Total
Salaries, taxes and benefits	$ 1,223,704	$ 165,176	$ 123,927	$ 1,512,807
Communication and IT	23,745	3,233	3,229	30,207
Consultants	132,225	20,651	26,689	179,565
Depreciation	-	26,472	-	26,472
Insurance	30,429	-	-	30,429
Interest	-	57,417	-	57,417
Office expenses and supplies	141,759	15,533	33,426	190,718
Other	81,149	18,047	19,717	118,913
Special events	-	-	33,487	33,487
Travel	47,080	4,408	3,492	54,980
Total expenses	1,680,091	310,937	243,967	2,234,995
Less expenses included with revenues on the statement of activities				
Direct costs of special events	-	-	(33,487)	(33,487)
Total expenses included in the expense section on the statement of activities	$ 1,680,091	$ 310,937	$ 210,480	$ 2,201,508

See notes to financial statements.

United Against Human Trafficking
Statements of Cash Flows
Years Ended December 31, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Change in net assets	$ 12,304	$ (427,101)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	28,914	26,472
Amortization of right-of-use asset - operating lease	99,067	61,579
Donated property and equipment	-	(10,904)
Changes in operating assets and liabilities:		
Government grants receivable	27,691	(42,875)
Contributions receivable	(83,706)	152,502
Prepaid expenses	-	1,596
Other assets	-	(500)
Accounts payable	28,959	8,486
Accrued expenses	9,238	13,548
Right-of-use liability - operating lease	(96,390)	(60,034)
Net cash provided (used) by operating activities	26,077	(277,231)
Cash flows from investing activities:		
Purchases of property and equipment	-	(960,554)
Cash flows from financing activities:		
Proceeds from issuance of note payable	-	760,000
Principal payments on note payable	(11,665)	(8,015)
Draws on lines of credit	19,341	285,114
Payments on lines of credit	(16,335)	(15,853)
Net cash provided (used) by financing activities	(8,659)	1,021,246
Net change in cash	17,418	(216,539)
Cash at beginning of year	124,199	340,738
Cash at end of year	$ 141,617	$ 124,199
Supplemental disclosure of cash flow information:		
Cash paid for interest	$ 87,858	$ 57,417
Right-of-use assets obtained in exchange for operating lease liabilities	$ -	$ 234,852
Noncash investing activities:		
Donated property and equipment	$ -	$ 10,904

See notes to financial statements.

1. Organization

United Against Human Trafficking (UAHT) is a Texas nonprofit, tax-exempt corporation and is classified as a public charity. UAHT is on a mission to end human trafficking through educating the community, preventing exploitation and empowering survivors. UAHT is primarily supported by program revenue and grants and contributions from individuals and other organizations.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Financial Statement Presentation

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

> *Net assets without donor restrictions* - Net assets not subject to donor-imposed stipulations. Net assets without donor restrictions may be designated for specific purposes by action of the board of directors.
>
> *Net assets with donor restrictions* - Net assets subject to donor stipulations that will be met by actions of UAHT and/or the passage of time.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting UAHT to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board of directors approved spending policy. As of December 31, 2025 and 2024, no such net asset restrictions existed.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Donor restricted contributions whose restrictions are met in the same year the contributions are received are reported as net assets without donor restrictions. Expirations of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Financial Instruments and Credit Risk Concentrations

Financial instruments, which are potentially subject to concentrations of credit risk consist principally of cash, government grants receivable and contributions receivable. UAHT maintains cash balances at high credit quality financial institutions to minimize risk. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At December 31, 2025, UAHT's cash balances were fully insured by the FDIC.

Government grants receivable and contributions receivable are unsecured and are due from various government agencies and donors, respectively. UAHT periodically evaluates the collectability of government grants receivable and contributions receivable and maintains allowances as considered necessary. As of December 31, 2025 and 2024, no allowance was considered necessary for government grants or contributions receivable. All receivables are expected to be collected within one year.

During the years ended December 31, 2025 and 2024, approximately 38% and 35%, respectively, of total revenue and support was received from and administered by federal and state grants. Continued funding from these sources at current levels is dependent upon various factors. Such factors include economic conditions, compliance with grant provisions, continued government approval, new legislation, donor satisfaction and public perception of mission effectiveness and related importance. Collection of receivables and ongoing revenue is dependent, in part, upon the economic conditions of the area. At December 31, 2025 and 2024, the entirety of government grants receivable was due from one government agency. At December 31, 2025, 100% of total contributions receivable was due from four donors.

During the year ended December 31, 2025, UAHT received 42% of contributions of financial assets from two donors. During the year ended December 31, 2024, UAHT received 65%, of contributions of financial assets from three donors.

Property and Equipment

Property and equipment purchased by UAHT are recorded at cost or if acquired by gift, at fair value at the date of the gift. UAHT follows the practice of capitalizing all expenditures for property and equipment in excess of $500; the fair value of donated property and equipment is similarly capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of 5-40 years.

Impairment of Long-Lived Assets

Management of UAHT periodically reviews the carrying value of its long-lived assets, including property and equipment, whenever events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is recognized to the extent fair value of a long-lived asset is less than the carrying amount. Fair value is determined based on the estimated future cash inflows attributable to the assets less estimated future cash outflows. No such losses were recognized during the years ended December 31, 2025 and 2024.

Revenue Recognition

UAHT recognizes contributions when cash, securities, or other assets or an unconditional promise to give is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. All contributions are considered available for unrestricted use unless specifically restricted by the donor.

Conditional promises to give, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Amounts received prior to meeting measurable performance or other barriers are reported as refundable advances.

A portion of UAHT's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when UAHT has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. UAHT was awarded cost-reimbursable government grants of $717,370 that have not been recognized in the financial statements as of December 31, 2025 because qualifying expenditures have not yet been incurred.

Donated goods, equipment, furniture and airline vouchers are reflected as contributions at their estimated fair value at the date of receipt. Donated use of facilities is reflected as a contribution at the estimated fair value of the rent. Contributions of services are recorded at estimated fair value if the services received create or enhance nonfinancial assets or require specialized skills and would typically need to be purchased if not provided by donation.

Numerous volunteers have donated significant time to UAHT's program activities. No amounts have been recognized in the accompanying statements of activities because the criteria for recognition under GAAP have not been satisfied. Although no amounts have been reflected in the financial statements, management estimates that volunteer hours with a value of $1,026 and $4,961 were provided to UAHT during the years ended December 31, 2025 and 2024, respectively.

Program revenue consists of revenue earned from the Stopping Sexual Exploitation program and A 2nd Cup coffee shop. Profits from the coffee shop help support human trafficking victims. This revenue is recognized at point of sale or when services are provided.

Special event revenue is recognized at the time of the event.

Federal Income Taxes

UAHT is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code (IRC) and has not been classified as a private foundation as defined in the IRC. Income generated from activities unrelated to UAHT's exempt purposes is subject to tax under IRC Section 511. UAHT had no unrelated business income for the years ended December 31, 2025 and 2024. Accordingly, no provision has been made for federal income tax in the accompanying financial statements.

GAAP requires the evaluation of tax positions taken in the course of preparing UAHT's tax return and recognition of a tax liability (or asset) if UAHT has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by UAHT, and has concluded that as of December 31, 2025 and 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

Allocation of Functional Expenses

UAHT allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program or support service are allocated directly according to their natural expenditure classification. General and administrative expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of UAHT. Other expenses that are common to several functions are allocated based on time and effort of other quantifiable metrics.

Contract Compliance

UAHT is responsible for compliance with provisions of contracts and grant agreements. Noncompliance could result in the disallowance of expenditures and a request for reimbursement. In the opinion of UAHT's management, such disallowance, if any, would not be significant to UAHT's financial statements.

Estimates and Assumptions

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent 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.

3. Property and Equipment

Property and equipment consists of the following as of December 31:

	2025	2024
Building	$ 887,689	$ 887,689
Equipment	15,106	15,106
Furniture	8,647	8,647
Land	72,720	72,720
Vehicles	19,859	19,859
	1,004,021	1,004,021
Accumulated depreciation	(70,409)	(41,495)
Property and equipment, net	$ 933,612	$ 962,526

UAHT received $10,904 of donated equipment during the year ended December 31, 2024.

Depreciation expense totaled $28,914 and $26,472 for the years ended December 31, 2025 and 2024, respectively.

4. Leases

In evaluating its contracts, UAHT separately identifies lease and nonlease components, such as common area and other maintenance costs, in calculating the right-of-use (ROU) assets and lease liabilities for its office space. UAHT has elected the practical expedient to not separate lease and nonlease components and classifies the contract as a lease if consideration in the contract allocated to the lease component is greater than the consideration allocated to the nonlease component.

Leases result in the recognition of ROU assets and lease liabilities on the statement of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. UAHT determines lease classification as operating or finance at the lease commencement date.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. UAHT uses the implicit rate when readily determinable. As most of the leases do not provide an implicit rate, UAHT uses the risk-free rate based on the information available at the commencement date to determine the present value of lease payments. Risk-free rates used to determine the present value of lease payments were derived by reference to the interest paid on short-term government debt.

The lease term may include options to extend or to terminate the lease that UAHT is reasonably certain to exercise. Lease expense is generally recognized on a straight-line basis over the lease term. UAHT has elected not to record leases with an initial term of 12 months or less on the statement of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

Nature of Lease

UAHT has entered into an operating lease agreement for a building that expires in 2027. This lease generally contains renewal options and requires UAHT to pay all executory cost (property taxes, maintenance and insurance). Termination of the lease is generally prohibited unless there is a violation under the lease agreement.

Future minimum lease payments and reconciliations to the statement of financial position as of December 31, 2025 are as follows for the years ending December 31:

2026	47,000
2027	44,000
Total future undiscounted lease payments	91,000
Less present value discount	(3,415)
Operating lease liability	$ 87,585

The following lease cost and required information for the years ended December 31:

	2025	2024
Total operating lease cost	$ 102,000	$ 54,600
Cash paid for amounts included in the measurement of lease liability:		
Operating cash flows from operating lease	$ (96,390)	$ (60,034)
Right-of-use assets obtained in exchange for new operating lease liabilities	$ -	$ 234,852
Weighted-average remaining lease term:		
Operating lease	1.91 years	2.28 years
Weighted-average discount rate:		
Operating lease	4.18%	4.38%

5. Long-Term Debt

Lines of Credit

In January 2024, UAHT entered into a $50,000 line of credit with a bank. In February 2024, the line of credit was amended and increased to $65,000. The line of credit bears interest at the *Wall Street Journal* Prime rate plus 1.75% (6.75% at December 31, 2025). The line of credit is unsecured with no specified maturity date. The balance outstanding on the line of credit at December 31, 2025 and 2024, totaled $64,407 and $61,401, respectively.

In March 2024, UAHT entered into a $250,000 line of credit with a bank. The line of credit bears interest at the *Wall Street Journal* Prime rate plus 2.00% (6.75% at December 31, 2025), until maturity in October 2026, when all outstanding principal and interest is due. The line of credit is collateralized by accounts receivable and inventory. The balance outstanding on the line of credit at December 31, 2025 and 2024, totaled $250,000.

Mortgage Loan

In March 2024, UAHT entered into a $760,000 mortgage loan agreement with a bank. The loan bears interest at 7.25% with monthly payments of principal and interest totaling $5,546, until maturity in March 2034, when all outstanding principal and interest is due. The loan is collateralized by a deed of trust on real property. The balance outstanding on the loan at December 31, 2025 and 2024, totaled $740,320 and $751,985, respectively.

Minimum required future principal payments on the long-term debt are as follows for the years ending December 31:

2026	$ 327,841
2027	14,442
2028	15,524
2029	16,687
2030	17,939
Thereafter	662,294
	$ 1,054,727

6. Contributed Nonfinancial Assets

UAHT received the following contributions of nonfinancial assets which were allocated as follows during the year ended December 31, 2025:

	Program Services	Management and General	Total
Services	$ 11,164	$ 2,057	$ 13,221
Rent	48,558	-	48,558
Goods	7,848	-	7,848
Airline vouchers	16,000	-	16,000
	$ 83,570	$ 2,057	$ 85,627

UAHT received the following contributions of nonfinancial assets which were allocated as follows during the year ended December 31, 2024:

	Program Services	Management and General	Assets	Total
Services	$ 32,787	$ 7,750	$ -	$ 40,537
Rent	-	11,999	-	11,999
Equipment	-	-	10,904	10,904
Goods	14,658	-	-	14,658
Airline vouchers	16,000	-	-	16,000
	$ 63,445	$ 19,749	$ 10,904	$ 94,098

Services

Donated services are valued based on the fair market value of similar services.

Rent

Donated rent is valued based on the fair market value of similar office spaces.

Equipment

Donated equipment is valued based on purchase prices reflective of fair market value.

Goods

Donated goods are valued based on the fair market value of similar goods for sale online.

Airline Vouchers

Donated tickets are valued based on the fair market value of similar airline tickets for sale online.

There were no donor restrictions on the contributions of nonfinancial assets received during the years ended December 31, 2025 and 2024.

7. Employee Benefits

UAHT purchases health insurance for full-time employees. During the years ended December 31, 2025 and 2024, $43,952 and $57,886 was paid on behalf of the employees for health insurance benefits, respectively. UAHT has a 403(b) plan covering eligible employees in which employees are encouraged to contribute to the plan under a salary reduction agreement. UAHT makes matching contributions according to plan provisions.

8. Net Assets with Donor Restrictions

Net assets with donor restrictions are designated for the following purposes at December 31, 2025:

Building Renovation Project	$ 10,983
Real Talk Program	14,050
Housing Program	19,998
	$ 45,031

9. Liquidity and Availability of Resources

UAHT's financial assets available within one year of the statement of financial position date for general expenditure are as follows at December 31:

	2025	2024
Cash	$ 141,617	$ 124,199
Government grants receivable	41,342	69,033
Contributions receivable	83,706	-
Total financial assets	266,665	193,232
Less amounts unavailable for general expenditures within one year, due to:		
Donor restricted net assets	(45,031)	-
Total financial assets available to meet cash needs for general expenditures within one year	$ 221,634	$ 193,232

As part of UAHT's liquidity management, it has a policy to structure its financial assets to be available as general expenditures, liabilities and other obligations come due.

10. Subsequent Events

In January 2026, UAHT's Board of Directors voted to terminate the 2nd Cup operations which accounted for 11% of total revenue and support during the year ended December 31, 2025, with the possibility of reopening operations in the future.

UAHT has evaluated subsequent events through July 9, 2026, the date the financial statements were available to be issued, and concluded no additional disclosures are required.