UNIVERSAL LIMBS FOUNDATION

Financial Statements

For the Year ended March 31, 2026

UNIVERSAL LIMBS FOUNDATION

Statement of Operations

For the year ended Mar 31, 2026

	NOTE	TOTAL
Income		
4100 Individual Donations (not receipted)	4.)	24,580
4150 In-Kind Donations	5.)	7,638
Total for Income	3.)	**32,218**
Cost of Goods Sold		
5200 Cost of Goods Sold - Rehab		6,787
Total for Cost of Goods Sold		**6,787**
Gross Profit		**25,430**
Expenses		
5210 Advertising		283
5240 Legal and professional fees		6,780
5270 Memberships, Dues and Subscriptions		74
5280 Office expenses		40
5300 R&D Materials		1,932
5410 Freight and Delivery		224
5420 Software		387
5430 Supplies		92
5450 Insurance		920
5460 Travel		5,403
5510 Interest expense		0
5520 Bank charges		1,157
Total for Expenses		**17,291**
Other Income		
4910 Interest Income		30
Total for Other Income		**30**
Other Expenses		
Unrealized Gain or Loss		
5530 Miscellaneous		269
Total for Other Expenses		**269**
Excess Revenue Over Expenses		**7,900**

UNIVERSAL LIMBS FOUNDATION

Statement of Financial Position

For the year ended Mar 31, 2026

	NOTE	TOTAL
Assets		
Current Assets		
Cash and Cash Equivalent		
1050 RBC Bank Account		5,143
1060 Stripe		651
1065 Stripe Clearing		0
1070 In-Kind Donations Clearing		0
1080 Petty Cash		0
Total for Cash and Cash Equivalent		**5,794**
1400 Inventory		2,462
Total for Current Assets		**8,256**
Non-current Assets		
1500 Fixed Assets		
1510 Computer Hardware and Printers		2,315
Total for 1500 Fixed Assets		**2,315**
Total for Non-current Assets		**2,315**
Total for Assets	4.)	**10,571**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable (A/P)		
2000 Accounts Payable		2,671
Total for Accounts Payable (A/P)		**2,671**
2200 GST/HST - QST Payable		0
Total for Current Liabilities		**2,671**
Total for Liabilities		**2,671**
Equity		
Net Assets - unrestricted		7,900
Total for Equity		**7,900**
Total for Liabilities and Equity		**10,571**

UNIVERSAL LIMBS FOUNDATION

Statement of Changes in Net Assets

For the year ended Mar 31, 2026

	UNRESTRICTED	INVESTED IN CAPITAL ASSETS	TOTAL	NOTE
Net Assets at the beginning of the year	0	0	0	
Excess Revenue Over Expenses	7,900	0	7,900	
Inter-fund transfer purchase of capital assets	-2,315	0	-2,315	
Net Assets Invested in Capital Assets	0	2,316	2,316	
Net Assets Internally Restricted for Special Projects	0	0	0	
Total Net Assets	**5,586**	**2,316**	**7,900**	4.)

UNIVERSAL LIMBS FOUNDATION

Notes to Financial Statements

For the year ended March 31, 2026

1.) The Corporation is established to operate exclusively for charitable purposes within Canada and internationally, with a primary focus on improving the lives of individuals, particularly children and youth, who have experienced upper limb loss due to war, trauma, illness, or displacement. Specifically, the Corporation's purposes are:

To relieve conditions associated with disability by designing, producing, and distributing free, customized 3D-printed upper limb prosthetics for individuals who cannot otherwise access or afford such devices;

To advance health by providing access to physical rehabilitation, physiotherapy protocols, and psychosocial support resources for individuals with limb differences, including through digital platforms and community-based care;

To build capacity within health and rehabilitation systems by training local healthcare providers, technicians, and caregivers in the maintenance, fitting, and psychosocial adaptation of upper limb prosthetics;

To carry out humanitarian aid by delivering medical devices and associated health services in areas impacted by conflict or disaster, including the establishment of partnerships with NGOs, UN bodies, and public health institutions;

To advance education by developing and distributing public awareness campaigns, educational materials, and training programs on limb difference, disability inclusion, and the applications of medical 3D printing technologies;

To undertake or support research and data collection initiatives related to prosthetic needs, impact assessment, and best practices in upper limb rehabilitation and trauma-informed care;

To do all such other things that are incidental or conducive to the attainment of the above charitable purposes;

2.) These unaudited financial statements were prepared in accordance with Canadian accounting standards for not- for-profit organizations (ASNPO). The fiscal year ended March 31, 2026 is the first year after incorporation and includes the period from April 25, 2025 to March 31, 2026. All amounts are presented in Canadian dollars.

3.) The statement of operations was prepared using the deferral method.

4.) None of the assets have donor or internal restrictions as of March 31, 2026.

5.) In-Kind donations have been recognized when volunteers have submitted expenses incurred on behalf of ULF and waived reimbursement.