

Balance Sheet

STM Consulting Inc.

As of Dec 31, 2025

	TOTAL
Assets	
Current Assets	
Bank Accounts	
Bank of Hope-9811	\$33,189.52
Cash in Hand	\$1,106.00
Choice Financial Group (Mercury Bank)-51545	\$179,515.08
Choice Financial Group (Mercury Bank)-56155 (Saving)	\$160,000.34
HSBC BANK	-\$100.25
HSBC Bank-34832	\$0.00
HSBC Bank-34859	\$0.00
ICICI Bank Limited-840000002572	\$0.00
Mercury - Credit Card	-\$2,920.69
PNC Bank	\$0.00
Wise Bank-8479	\$26,036.00
Total for Bank Accounts	\$396,826.00
Accounts Receivable	
Accounts Receivable (A/R)	\$325,811.85
Total for Accounts Receivable	\$325,811.85
Other Current Assets	
Advance to employee	\$0.00
Current Federal Tax prepaid	\$0.00
Federal Tax paid in Advance	\$10,663.00
Other Asset	\$0.00
Prepaid Expense	\$0.00
prepaid Federal Tax	\$0.00
Prepaid Insurance	\$0.00
Prepaid Salary	\$1,880.24
Retained Amount With Customers	\$10,195.79
Security deposit	\$2,629.52
unbilled Revenue	\$35,971.00
Total for Other Current Assets	\$61,339.55
Total for Current Assets	\$783,977.40
Fixed Assets	
Less Accum Depreciation	\$0.00
Mobile	\$0.00
Total for Fixed Assets	\$0.00
Total for Assets	\$783,977.40

Balance Sheet

STM Consulting Inc.

As of Dec 31, 2025

	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	\$248,790.78
Total for Accounts Payable	\$248,790.78
Credit Cards	
Sidharth Agarwal Credit Card	\$0.00
Vidur Gupta Credit Card	\$0.00
Total for Credit Cards	\$0.00
Other Current Liabilities	
Expense payable	\$0.00
Income tax Payable	\$0.00
Income Tax Payable 2020	\$0.00
Interest and penalty payable	\$0.00
loan from SPECTRUM TALENT MANAGEMENT PRIVATE LIMITED	\$99,955.00
Pay Roll Tax Liability	
CO PIT (Income Tax) Payable	\$0.00
CO SUTA (Unemployment Tax) Payable	\$0.00
CT PFML (Paid family and Medical Leave) Payable	\$0.00
CT PIT (Income Tax) Payable	\$0.00
CT SUTA (unemployment Tax) Payable	\$0.00
Federal Taxes (941/944) Payable	\$0.00
Federal Unemployment (940) Payable	\$0.00
MO PIT (Income Tax) Payable	\$0.00
MO SUTA (unemployment Tax) Payable	\$0.00
NJ FLI (Family Leave Insurance) payable	\$0.00
NJ PIT (income Tax) Payable	\$0.00
NJ SDI (State Disability insurance) Payable	\$0.00
NJ SUI (unemployment Tax) Payable	\$0.00
NJ SUTA (unemployment Tax) Payable	\$0.00
SD SUTA (Unemployment Tax) Payable	\$0.00
TN SUTA (unemployment Tax) Payable	\$0.00
TX SUTA (unemployment Tax) Payable	\$0.00
Total for Pay Roll Tax Liability	\$0.00
Provision for expense	\$0.00
Salary Payable	\$0.00
State payroll Liability	\$0.00
State Tax Payable	\$0.00
Total for Other Current Liabilities	\$99,955.00
Total for Current Liabilities	\$348,745.78
Total for Liabilities	\$348,745.78

Balance Sheet

STM Consulting Inc.

As of Dec 31, 2025

		TOTAL
Equity		
Opening Balance Equity		\$15,000.00
Owner's Equity		\$180,000.00
Retained Earnings		\$231,033.94
Net Income		\$9,197.68
Total for Equity		\$435,231.62
Total for Liabilities and Equity		\$783,977.40

Profit and Loss

STM Consulting Inc.

January 1-December 31, 2025

	TOTAL
Income	
Sales	\$1,758,708.35
Total for Income	\$1,758,708.35
Cost of Goods Sold	
Admin Fee	\$287.00
MSP Fees	\$1,529.26
Vendor Services	\$1,160,570.29
VMS Fee	\$1,101.38
Total for Cost of Goods Sold	\$1,163,487.93
Gross Profit	\$595,220.42
Expenses	
Accounting Software Expenses	\$2,796.13
Advertising & Marketing	-\$10.57
Annual Membership Fee	\$2,630.00
Background Verification Charges	\$6,339.39
Back office Expenses	\$240,000.00
Bank Charges & Fees	\$721.11
Business Promotion Expense	\$8,457.34
Govt Expenses	
Annual report filling fee	\$41.05
CO Annual Report	\$25.00
Delaware Franchise Tax	\$385.00
Delaware Licence Fee	\$150.00
GE Income Tax Expense	\$116.00
Mississippi Annual Report	\$52.59
NJ Annual report	\$78.00
Tennessee franchise Tax	\$100.00
TN Annual report	\$20.46
Total for Govt Expenses	\$968.10
Insurance	\$17,269.43
Interest and penalty	\$47.27
Interest Paid	\$10,000.00
Job Board Subscription	\$29,104.74
Legal & Professional Services	\$22,077.12
Licenses & Fees	\$105.00
Meals & Entertainment	\$384.33
Office Supplies & Software	\$193.62
Other Business Expenses	\$120.00
Payroll Expenses	
Employee Salary	\$166,186.73
ER CO SUTA (Unemployment Tax)	\$0.00
ER Federal Taxes (941/944)	\$14,935.55
ER Federal Unemployment (940)	\$126.00
ER NJ SDI (State Disability Insurance)	\$216.54
ER NJ SUTA (Unemployment Tax)	\$1,929.26

Profit and Loss

STM Consulting Inc.

January 1-December 31, 2025

	TOTAL
ER TN SUTA (Unemployment Tax)	\$189.18
ER TX SUTA (Unemployment Tax)	\$0.00
Incentive Pay	\$30,067.39
Total for Payroll Expenses	\$213,650.65
Professional Services	\$23,000.00
Rent & Lease	\$1,574.33
Rounding off	-\$1.21
Salary Expenses	-\$260.09
Staff Welfare Expense	\$1,399.28
Travel	\$9,426.71
Total for Expenses	\$589,992.68
Net Operating Income	\$5,227.74
Other Income	
Bank Interest	\$3,777.94
Other Income	\$192.00
Total for Other Income	\$3,969.94
Other Expenses	
Unrealized Gain or Loss	
Total for Other Expenses	
Net Other Income	\$3,969.94
Net Income	\$9,197.68

STM Consulting Inc.

Trial Balance

As of December 31, 2025

	DEBIT	CREDIT
Bank of Hope-9811	33,189.52	
Cash in Hand	1,106.00	
Choice Financial Group (Mercury Bank)-51545	179,515.08	
Choice Financial Group (Mercury Bank)-56155 (Saving)	160,000.34	
HSBC BANK		100.25
Mercury - Credit Card		2,920.69
Wise Bank-8479	26,036.00	
Accounts Receivable (A/R)	325,811.85	
Federal Tax paid in Advance	10,663.00	
Prepaid Salary	1,880.24	
Retained Amount With Customers	10,195.79	
Security deposit	2,629.52	
unbilled Revenue	35,971.00	
Accounts Payable (A/P)		248,790.78
loan from SPECTRUM TALENT MANAGEMENT PRIVATE LIMITED		99,955.00
Opening Balance Equity		15,000.00
Owner's Equity		180,000.00
Retained Earnings		231,033.94
Sales		1,758,708.35
Admin Fee	287.00	
MSP Fees	1,529.26	
Vendor Services	1,160,570.29	
VMS Fee	1,101.38	
Accounting Software Expenses	2,796.13	
Advertising & Marketing		10.57
Annual Membership Fee	2,630.00	
Back office Expenses	240,000.00	
Background Verification Charges	6,339.39	
Bank Charges & Fees	721.11	
Business Promotion Expense	8,457.34	
Govt Expenses:Annual report filling fee	41.05	
Govt Expenses:CO Annual Report	25.00	
Govt Expenses:Delaware Franchise Tax	385.00	
Govt Expenses:Delaware Licence Fee	150.00	
Govt Expenses:GE Income Tax Expense	116.00	
Govt Expenses:Mississippi Annual Report	52.59	
Govt Expenses:NJ Annual report	78.00	
Govt Expenses:Tennessee franchise Tax	100.00	
Govt Expenses:TN Annual report	20.46	
Insurance	17,269.43	
Interest and penalty	47.27	
Interest Paid	10,000.00	
Job Board Subscription	29,104.74	
Legal & Professional Services	22,077.12	
Licenses & Fees	105.00	

STM Consulting Inc.

Trial Balance

As of December 31, 2025

	DEBIT	CREDIT
Meals & Entertainment	384.33	
Office Supplies & Software	193.62	
Other Business Expenses	120.00	
Payroll Expenses:Employee Salary	166,186.73	
Payroll Expenses:ER Federal Taxes (941/944)	14,935.55	
Payroll Expenses:ER Federal Unemployment (940)	126.00	
Payroll Expenses:ER NJ SDI (State Disability Insurance)	216.54	
Payroll Expenses:ER NJ SUTA (Unemployment Tax)	1,929.26	
Payroll Expenses:ER TN SUTA (Unemployment Tax)	189.18	
Payroll Expenses:Incentive Pay	30,067.39	
Professional Services	23,000.00	
Rent & Lease	1,574.33	
Rounding off		1.21
Salary Expenses		260.09
Staff Welfare Expense	1,399.28	
Travel	9,426.71	
Bank Interest		3,777.94
Other Income		192.00
TOTAL	\$2,540,750.82	\$2,540,750.82