Exhibit A

Banghart Properties, LLC

Independent Accountant's Review Report
and Financial Statements

For the Year Ended
December 31, 2022

Banghart Properties, LLC

Table of Contents

ELO

CPAs &
ADVISORS

elocpa.com

Independent Accountant's Review Report

To the Members
Banghart Properties, LLC
Gettysburg, SD

We have reviewed the accompanying financial statements of Banghart Properties, LLC, (the Company) which comprise the balance sheet as of December 31, 2022, and the related statements of operations and members' equity, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles general accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Banghart Properties, LLC and to meet out ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

CLO Pof LLC

Huron, South Dakota
March 4, 2023

Banghart Properties, LLC
Balance Sheet

	2022
Assets	
Current Assets	
Cash and cash equivalents	$
Accounts receivable	
Accrued gain, open contracts	
Total Current Assets	
Property and Equipment	
Furnishings and equipment	
Other Assets	
Loan receivable	
	$
Liabilities and Members' Equity	
Current Liabilities	
Accounts payable	$
Accrued expenses	
Accounts payable grains	
Total Current Liabilities	
Members' Equity	
Total Liabilities and Equity	$

Banghart Properties, LLC

Statement of Operations and Members' Equity

	2022
Revenues	
Sales	$
Cost of Goods Sold	
Net Revenues	
Selling and administrative expenses	
Salaries and wages	
Professional fees	
Insurance	
Grain tax	
Payroll tax	
Dues and subscriptions	
Advertising	
Travel	
Licenses and fees	
Lease	
Office supplies	
Bank charges	
Internet and phone	
Repairs and maintenance	
Meals and entertainment	
Shipping and postage	
Donations	
Total Selling and Administrative Expenses	
Operating Income	
Other Income (Expense)	
Other income	
Interest expense	
Total Other Income (Expense)	
Net Income	
Members' Equity, Beginning of year	
Member Distributions	
Members' Equity, End of year	$

See Independent Accountant's Review Report

The accompanying Notes to Financial Statements are an integral part of this statement.

Banghart Properties, LLC
Statement of Cash Flows

	Year Ended December 31, 2022
Cash Flows from Operating Activities	
Cash received from customers	$
Cash paid to suppliers	
Miscellaneous income received	
Interest paid	
Net Cash Provided by Operating Activities	
Cash Flows from Investing Activities	
Purchase of property and equipment	
Advance on note receivable	
Net Cash (Used) in Investing Activities	
Cash Flows from Financing Activities	
Net repayments on line of credit	
Member distributions	
Net Cash (Used) in Financing Activities	
Net Increase in Cash and Cash Equivalents	
Cash and Cash Equivalents, Beginning of Year	
Cash and Cash Equivalents, End of Year	$

Reconciliation of Net Income to Net Cash Provided by Operating Activities:	
Net income	$
Adjustments to reconcile net income to net cash provided by operating activities:	
Unrealized gain on grain contracts	
(Increase) decrease in:	
Receivables	
Increase (decrease) in:	
Accounts payable	
Accounts payable - grains	
Accrued expenses	
Net Cash Provided by Operating Activities	$

See Independent Accountant's Review Report

The accompanying Notes to Financial Statements are an integral part of this statement.

Banghart Properties, LLC
Notes to Financial Statements
December 31, 2022

1. Significant Accounting Policies:

Nature of Operations: Banghart Properties, LLC is engaged in the grain merchandising industry activity dealing with various grains that are produced and marketed in north central region of the United States.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment: Property and equipment are carried at cost. Depreciation of property and equipment is provided using the straight-line method over the following estimated useful lives. Property and equipment are carried at the lower of depreciated cost or net realizable value. Maintenance and repairs are charged to expense as incurred, and major renewals and betterments are capitalized. Depreciation is provided on the straight-line basis over the estimated useful life of the individual assets, as follows:

	Years
Machinery and equipment	7-10

Accounts Receivable: The Company carries its accounts receivable at cost.

Revenue Recognition: The Company principally generates revenue from merchandising grain commodities. Revenue is measured based on consideration specified in the contract with the customer. Revenue is recognized at a single point in time when it has satisfied its performance obligation by transferring ownership, risks or rewards to the customer. The majority of the Company's contracts with customers have one performance obligation and a contract duration of less than one year.

Forward Contracts: The equity in forward contracts consists of the monetary difference between the priced commitments to deliver and sell and priced commitment to purchase grain and the current cash market prices of the contracted commodity.

Income Taxes: The Company is treated as a single member limited liability company (sole proprietorship). Accordingly, no provision for Federal income taxes is included in the accompanying financial statements as the income of the Company is includible in the individual proprietor's personal income tax returns.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Advertising: The Company's policy is to expense advertising costs as the costs are incurred. Advertising and marketing expenses were r the year ended December 31, 2022.

1. Significant Accounting Policies: (Continued)

Leases: The Company leases certain office space. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

The Company has elected the short-term lease recognition exemption for all applicable classes of underlying assets. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying asset that we are reasonably certain to exercise, are not recorded on the balance sheet. Long-term operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our balance sheets. The Company recognizes lease liabilities and corresponding assets with an initial, individual value of r more.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Company uses the implicit rate when it is readily determinable. Since most of the Company's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Company's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight line basis over the lease term. The Company's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

Subsequent Events: Subsequent events have been evaluated for potential recognition or disclosure through March 4, 2023, the date the financial statements were ready to be issued.

2. Fair Value Measurement:

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs based on a fair value hierarchy, which prioritizes inputs into three broad levels.

> Level 1 – consists of quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
>
> Level 2 – inputs other than quoted prices included within Level 1 that are observable for the related asset or liability.
>
> Level 3 – inputs are unobservable inputs related to the asset or liability.

2. Fair Value Measurement: (Continued)

The following table presents assets and liabilities included in the balance sheets that are recognized at fair value on a recurring basis and indicates the fair value hierarchy utilized to determine such fair value. Assets are classified, in their entirety, based on the lowest level of input that is a significant component of the fair value measurement. The open grain contracts reflect the fair market value of the grain contracts as of the final trading day in the year.

	Level 1	Level 2	Level 3	Total
Assets:				
Forward contracts, gain	$ --	$	$ --	$

3. Concentrations:

The Company has a concentration of credit risk to the extent that cash deposits exceed, at times, the federally insured limits. The Company has not experienced any losses due to this concentration.

As the Company's revenues are predominantly from the sale of agricultural related services, substantially all of its revenues are from customers who either directly or indirectly derive their income from agriculture. Therefore, the profitability of the Company is highly dependent on the viability of the agricultural economy.

Financial instruments which potentially subject the Company to concentrations of credit risk consist primarily of trade receivables with a variety of customers. The Company generally does not require collateral from its customers. Such credit risk is considered by management to be limited due to the Company's broad customer base and its customers' financial resources.

4. Operating Leases:

The Company leases office space under a month-to-month agreement for er month. For the year ended December 31, 2022, the lease expense was approximately

As stated in note 1 to the financial statements, the Company recognizes long-term leases as lease liabilities and corresponding assets with an initial, individual value of or more, and the above lease is not recorded as lease liability and corresponding asset due to the lease being a short-term lease and it isn't reasonably certain that the lease will be renewed for over a year.

5. Lines of Credit:

The Company has a revolving line of credit dated August 1, 2022 with . The revolving line has a variable interest rate of ercentage points over the Index rate. The total limit is The interest rate as of December 31, 2022 was The outstanding balance as of December 31, 2022 was $0.

6. Related Party Transactions

The Company has a note receivable from a limited liability company which is owned by a relative of the Company's ownership. As of December 31, 2022, the outstanding note receivable from the related party was . The note is due on demand and bears interest at

7. Future Accounting Standards Update:

June 2016, FASB issued ASU 2016-13, Financial Instruments – Credit Losses (Topic 326), commonly known as CECL. CECL's main goal is to improve financial reporting by requiring earlier recognition of credit losses on financing receivables and other financial assets in scope. This ASU is effective for periods beginning after December 15, 2022, including interim periods within those fiscal years. The Company is currently evaluating this guidance to determine the impact, if any, it may have on the financial statements.

8. Penalties and Litigation:

9. Going Concern: