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## Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions

*In the Matter of Beckles & Co. Inc.,*

Respondent.

PCAOB Release No. 105-2025-036

December 4, 2025

By this Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions (“Order”), the Public Company Accounting Oversight Board (the “Board” or “PCAOB”) is:

- (1) censuring Beckles & Co. Inc., a registered public accounting firm (the “Firm” or “Respondent”);
- (2) imposing a civil money penalty in the amount of \$35,000 upon the Firm; and
- (3) requiring the Firm to comply with its policies and procedures directed toward ensuring compliance with PCAOB requirements for reporting audit participants.

The Board is imposing these sanctions on the basis of its findings that the Firm repeatedly failed to timely file required Form APs, in violation of PCAOB Rule 3211, *Auditor Reporting of Certain Audit Participants*.

### I.

The Board deems it necessary and appropriate, for the protection of investors and to further the public interest in the preparation of informative, accurate, and independent audit reports, that disciplinary proceedings be, and hereby are, instituted pursuant to Section 105(c) of the Sarbanes-Oxley Act of 2002, as amended (the “Act”), and PCAOB Rule 5200(a)(1) against Respondent.

### II.

In anticipation of institution of these proceedings, and pursuant to PCAOB Rule 5205, Respondent has submitted an Offer of Settlement (“Offer”) that the Board has determined to

accept. Solely for purposes of these proceedings and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting or denying the findings herein, except as to the Board's jurisdiction over Respondent and the subject matter of these proceedings, which is admitted, Respondent consents to entry of this Order.<sup>1</sup>

### III.

On the basis of Respondent's Offer, the Board finds that:

#### A. Respondent

1. **Beckles & Co. Inc.** is a public accounting firm located in West Palm Beach, Florida. The Firm is licensed to practice public accounting by the Florida Board of Accountancy (license no. AD71758). At all relevant times, the Firm was registered with the Board pursuant to Section 102 of the Act and PCAOB rules.

#### B. Respondent Failed to Timely File Form APs in Violation of PCAOB Rule 3211

2. PCAOB Rule 3211 provides that each registered public accounting firm must provide information about engagement partners and other accounting firms that participate in audits of issuers by filing a Form AP, *Auditor Reporting of Certain Audit Participants*, for each audit report issued by the firm for an issuer. Form APs must be filed by the 35<sup>th</sup> day after the date the audit report is first included in a document filed with the U.S. Securities and Exchange Commission ("SEC").<sup>2</sup>

3. The Firm performed an audit of the financial statements of OpGen, Inc. ("OpGen") for the fiscal year ended December 31, 2023. For OpGen's 2023 financial statements, the Firm issued an audit report dated June 3, 2024, which was included in OpGen's Form 10-K filed with the SEC on the same day.

4. The Firm performed audits of the financial statements of Token Communities, Ltd. ("Token") for the fiscal years ended June 30, 2023, and 2024, which are described below:

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<sup>1</sup> The findings herein are made pursuant to the Respondent's Offer and are not binding on any other person or entity in this or any other proceeding.

<sup>2</sup> PCAOB Rule 3211(b)(1).

- i. for Token's 2023 financial statements, the Firm issued an audit report dated August 2, 2024, which was included in Token's Form 10-K/A filed with the SEC on August 5, 2024; and
- ii. for Token's 2024 financial statements, the Firm issued an audit report dated December 31, 2024, which was included in Token's Form 10-K filed with the SEC on the same day.

5. The Firm performed audits of the financial statements of UbuyHoldings, Inc. ("Ubuy") for the fiscal years ended May 31, 2023, and 2024, which are described below:

- i. for Ubuy's 2023 financial statements, the Firm issued an audit report dated March 7, 2024, which was included in Ubuy's Form 10-K filed with the SEC on the same day; and
- ii. for Ubuy's 2024 financial statements, the Firm issued an audit report dated June 6, 2025, which was included in Ubuy's Form 10-K filed with the SEC on the same day.

6. The Firm performed audits of the financial statements of Vestiage, Inc. ("Vestiage") for the fiscal years ended December 31, 2023, and 2024, which are described below:

- i. for Vestiage's 2023 financial statements, the Firm issued an audit report dated April 16, 2024, which was included in Vestiage's Form 10-K filed with the SEC on the same day; and
- ii. for Vestiage's 2024 financial statements, the Firm issued an audit report dated April 15, 2025, which was included in Vestiage's Form 10-K filed with the SEC on the same day.

7. The Firm performed audits of the financial statements of Eline Entertainment Group, Inc. ("Eline") for the fiscal years ended December 31, 2023, and 2024, which are described below:

- i. for Eline's 2023 financial statements, the Firm issued an audit report dated December 23, 2024, which was included in Eline's Form 10-K filed with the SEC on the same day; and

- ii. for Eline's 2024 financial statements, the Firm issued an audit report dated April 15, 2025, which was included in Eline's Form 10-K filed with the SEC on the same day.

8. The Firm failed to file the required Form AP for each of the above-identified audits, in violation of PCAOB Rule 3211(b).

#### IV.

The Firm has represented to the Board that, since the PCAOB identified the above violations, the Firm has established and implemented the following changes to its policies and procedures for the purpose of providing the Firm with reasonable assurance of compliance with PCAOB requirements for reporting audit participants.

- A. The Firm has implemented updated guidance and policies directed toward ensuring compliance with PCAOB Rule 3211.
- B. The Firm's updated guidance and policies include:
  - i. designating a compliance officer who will oversee PCAOB filings and maintain accountability for timely submissions;
  - ii. utilizing a compliance calendar to track filing deadlines to provide reasonable assurance of timely submissions;
  - iii. the compliance officer utilizing a compliance log to document the following information relating to ensuring compliance with PCAOB reporting requirements: (1) the filing due date, (2) the Firm's responsible personnel, and (3) confirmation of the submission; and
  - iv. semi-annually auditing of the compliance process by the Firm's Managing Partner to provide reasonable assurance of adherence to the Firm's policies.
- C. The Firm has communicated this updated guidance and policies to relevant personnel. The Firm has also updated its policies to require annual trainings on PCAOB reporting requirements and related Firm procedures. Further, the Firm will maintain attendance records documenting that partners and staff have performed the annual training on PCAOB reporting requirements and related Firm procedures.

V.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, the Board determines it appropriate to impose the sanctions agreed to in Respondent's Offer. Accordingly, it is hereby ORDERED that:

- A. Pursuant to Section 105(c)(4)(E) of the Act and PCAOB Rule 5300(a)(5), the Firm is hereby censured.
- B. Pursuant to Section 105(c)(4)(D) of the Act and PCAOB Rule 5300(a)(4), a civil money penalty in the amount of \$35,000 is imposed upon the Firm.
  - 1. All funds collected by the Board as a result of the assessment of this civil money penalty will be used in accordance with Section 109(c)(2) of the Act.
  - 2. Respondent shall pay this civil money penalty within ten (10) days of the issuance of this Order by: (1) wire transfer pursuant to instructions provided by Board staff; or (2) United States Postal Service money order, bank money order, certified check, or bank cashier's check (a) made payable to the Public Company Accounting Oversight Board, (b) delivered to the Office of Finance, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, and (c) submitted under a cover letter, which identifies the Firm as the respondent in these proceedings, sets forth the title and PCAOB release number of these proceedings, and states that payment is made pursuant to this Order, a copy of which cover letter and money order or check shall be sent to Office of the Secretary, Attention: Phoebe W. Brown, Secretary, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington, D.C. 20006.
  - 3. If timely payment is not made, interest shall accrue at the federal debt collection rate set for the current quarter pursuant to 31 U.S.C. § 3717. Payments shall be applied first to post-order interest.
  - 4. Respondent understands that the failure to pay the civil money penalty described above may result in summary suspension of Respondent's registration, pursuant to PCAOB Rule 5304(a), following written notice to Respondent at the address on file with the PCAOB at the time of the issuance of this Order.

- C. Pursuant to Section 105(c)(4)(G) of the Act and PCAOB Rule 5300(a)(9), the Firm is required to comply with its policies and procedures, including those intended to provide reasonable assurance that PCAOB reporting requirements are complied with, including timely filing auditor reports of certain audit participants pursuant to PCAOB Rule 3211.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

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Phoebe W. Brown  
Secretary

December 4, 2025