

APPENDIX B: HISTORICAL FINANCIAL STATEMENTS

BREAK ROCK BREWING LLC
Balance Sheet - unaudited
For the period ended December 31, 2018

	31-Dec-18
ASSETS	
Current Assets:	
Cash	\$ 22,000.00
Petty Cash	-
Accounts Receivables	-
Inventory	-
Prepaid Expenses	-
Employee Advances	-
Temporary Investments	-
Total Current Assets	22,000.00
Fixed Assets:	
Land	-
Buildings	-
Furniture and Equipment	-
Computer Equipment	-
Vehicles	-
Less: Accumulated Depreciation	-
Total Fixed Assets	-
Other Assets:	
Trademarks	-
Patents	-
Security Deposits	-
Other Assets	-
Total Other Assets	-
TOTAL ASSETS	\$ 22,000.00
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ -
Business Credit Cards	-
Sales Tax Payable	-
Payroll Liabilities	-
Other Liabilities	-
Current Portion of Long-Term Debt	-
Total Current Liabilities	-
Long-Term Liabilities:	
Notes Payable	-
Mortgage Payable	-
Less: Current portion of Long-term debt	-
Total Long-Term Liabilities	-
EQUITY	
Capital Stock/Partner's Equity	22,000.00
Opening Retained Earnings	-
Dividends Paid/Owner's Draw	-
Net Income (Loss)	-
Total Equity	22,000.00
TOTAL LIABILITIES & EQUITY	\$ 22,000.00

BREAK ROCK BREWING LLC
Income Statement - unaudited
For the period ended December 31, 2018

	10/27/2018 to 12/31/2018
REVENUES	
Sales	\$ -
Other Revenue	-
TOTAL REVENUES	-
COST OF GOODS SOLD	
Cost of Sales	-
Supplies	-
Other Direct Costs	-
TOTAL COST OF GOODS SOLD	-
GROSS PROFIT (LOSS)	-
OPERATING EXPENSES	
Advertising and Promotion	-
Bank Service Charges	-
Business Licenses and Permits	-
Computer and Internet	-
Depreciation	-
Dues and Subscriptions	-
Insurance	-
Meals and Entertainment	-
Miscellaneous Expense	-
Office Supplies	-
Payroll Processing	-
Professional Services - Legal, Accounting	-
Occupancy	-
Rental Payments	-
Salaries	-
Payroll Taxes and Benefits	-
Travel	-
Utilities	-
Website Development	-
TOTAL OPERATING EXPENSES	-
OPERATING PROFIT (LOSS)	-
INTEREST (INCOME), EXPENSE & TAXES	
Interest (Income)	-
Interest Expense	-
Income Tax Expense	-
TOTAL INTEREST (INCOME), EXPENSE & TAXES	-
NET INCOME (LOSS)	\$ -

BREAK ROCK BREWING LLC
Statement of Cash Flow - unaudited
For the period ended December 31, 2018

	10/27/2018 to 12/31/2018
CASH FLOWS FROM OPERATING ACTIVITIES:	
Net Income	-
Adjustments to Reconcile Net Income to Net Cash Flows From Operating Activities:	
Depreciation	-
Decrease (Increase) in Operating Assets:	
Trade Accounts Receivable	-
Inventory	-
Prepaid Income Taxes	-
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	-
Credit Cards Payable	-
Total Adjustments	-
Net Cash Flows From Operating Activities	-
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of Property and Equipment	-
Net Cash Flows From Investing Activities	-
CASH FLOWS FROM FINANCING ACTIVITIES:	
Repayment of Debt	-
Member's Equity (Withdrawals)	22,000
Net Cash Flows From Financing Activities	22,000
NET INCREASE (DECREASE) IN CASH	22,000
CASH - BEGINNING	-
CASH - ENDING	22,000

BREAK ROCK BREWING LLC
Statement of Changes in Members Equity- unaudited
For the period ended December 31, 2018

	<u>10/27/2018 to 12/31/2018</u>
MEMBER'S EQUITY - BEGINNING	-
Issuance of LLC Interests	22,000.00
Net Income	<u>-</u>
MEMBER'S EQUITY - ENDING	<u><u>22,000.00</u></u>

I, James Southwood, certify that:

- (1) The financial statements of Break Rock Brewing LLC included in this Form are true and complete in all material respects; and
- (2) The tax return information of Break Rock Brewing LLC have not been included in this Form as Break Rock Brewing LLC was formed on October 27, 2018 and has not filed a tax return to date.

Signature:  0694B06769A444A...

Name: James Southwood

Title: Founder