

**COCINA CON CORAZON CORP.  
FINANCIAL STATEMENTS  
AS OF NOVEMBER 13, 2018**

**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To Management  
Cocina Con Corazon Corp.  
Yonkers, NY

We have reviewed the accompanying financial statements of Cocina Con Corazon Corp. (a corporation), which comprise the balance sheet as of November 13, 2018, and the related statements of income and retained earnings and cash flows for the one week 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 financial statements that are free from material misstatement whether due to fraud or error.

**Accountant's Responsibility**

Our responsibility is to conduct the review engagements 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 generally accepted in the United States of America. We believe the results of our procedures provide a reasonable basis for our conclusion.

**Accountant's Conclusion**

Based on our reviews, 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.

*Heller & Filippone, LLP*  
**White Plains, NY**  
**November 13, 2018**

**COCINA CON CORAZON CORP.**  
**BALANCE SHEETS**  
**NOVEMBER 13, 2018**

ASSETS

ASSETS

|              |             |
|--------------|-------------|
| Cash         | \$ 100      |
|              | <hr/>       |
| TOTAL ASSETS | \$ 100      |
|              | <hr/> <hr/> |

LIABILITIES AND STOCKHOLDERS' EQUITY

LIABILITIES

|                   |       |
|-------------------|-------|
| Liabilities       | \$ 0  |
|                   | <hr/> |
| TOTAL LIABILITIES | 0     |
|                   | <hr/> |

STOCKHOLDERS' EQUITY

|  |             |
|--|-------------|
| Common stock, \$.15 par value, 1500 shares authorized,<br>issued and outstanding | 15          |
| Additional paid in capital   | 85          |
|  | <hr/>       |
| TOTAL STOCKHOLDERS' EQUITY   | 100         |
|  | <hr/>       |
| TOTAL LIABILITIES AND<br>STOCKHOLDERS' EQUITY                                    | \$ 100      |
|  | <hr/> <hr/> |

See accompanying notes to financial statements.

**COCINA CON CORAZON CORP.**  
**STATEMENT OF INCOME**  
**ONE WEEK ENDED NOVEMBER 13, 2018**

|                |             |
|----------------|-------------|
| Income         | \$ 0        |
|                | <hr/>       |
| TOTAL INCOME   | 0           |
|                | <hr/>       |
| Expenses       | 0           |
|                | <hr/>       |
| TOTAL EXPENSES | 0           |
|                | <hr/>       |
| NET INCOME     | \$ 0        |
|                | <hr/> <hr/> |

See accompanying notes to financial statements

**COCINA CON CORAZON CORP.**  
**STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY**  
**ONE WEEK ENDED NOVEMBER 13, 2018**

|                            | <u>COMMON<br/>STOCK</u> | <u>RETAINED<br/>EARNINGS</u> | <u>PAID-IN<br/>CAPITAL</u> | <u>TOTAL<br/>11/13/2018</u> |
|----------------------------|-------------------------|------------------------------|----------------------------|-----------------------------|
| BALANCE, November 6, 2018  | \$ 0                    | \$ 0                         | \$ 0                       | \$ 0                        |
| Common Stock subscribed    | 15                      | 0                            | 0                          | 15                          |
| Paid-in capital            | <u>0</u>                | <u>0</u>                     | <u>85</u>                  | <u>85</u>                   |
| BALANCE, November 13, 2018 | <u>\$ 15</u>            | <u>\$ 0</u>                  | <u>\$ 85</u>               | <u>\$ 100</u>               |

See accompanying notes to financial statements

**COCINA CON CORAZON CORP.**  
**STATEMENTS OF CASH FLOWS**  
**ONE WEEK ENDED NOVEMBER 13,2018**

CASH FLOWS FROM FINANCING ACTIVITIES

|   |       |
|---|-------|
| Common stock subscribed                   | \$ 15 |
| Additional paid in capital                | 85    |
|   | <hr/> |
| NET CASH PROVIDED BY FINANCING ACTIVITIES | 100   |
|   | <hr/> |

NET INCREASE IN CASH 100

CASH

|                     |        |
|---------------------|--------|
| Beginning of period | 0      |
| End of period       | <hr/>  |
|                     | \$ 100 |
|                     | <hr/>  |

See accompanying notes to financial statements

**COCINA CON CORAZON CORP.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Nature of Operations**

Cocina Con Corazon, Corp. (the Company) was formed in New York State on November 6, 2018. The Company plans to open a restaurant under the name Emerson's South Burger in Brooklyn, New York. The Company is in the process of securing funding in the amount of \$400,000 for working capital to build out space and start restaurant operations.

**Inventory**

The Company's inventory is valued at the lower of cost (first in, first out) or net realizable value using the retail value. There is no inventory as of November 13, 2018.

**Date of Management's Review**

Management has evaluated subsequent events through November 13, 2018, the date on which the financial statements were available to be issued.