APPENDIX B: FINANCIAL STATEMENTS (Unaudited)

Accrual Basis

DET Enterprises, Inc Balance Sheet

| ASSETS Current Assets Checking/Savings Cash Cash | | Dec 31, 20 |
|--|--------------------------------------|-------------|
| Checking/Savings 30,000.00 Cash Drawer 3,384.95 MainStreet Bank Checking 6,195.43 NWFCU Banking 6,195.43 Checking at Northwest Federal 2,072.78 NWFCU Banking 4,274.17 Square Deposit 5,326.36 Total NWFCU Banking 4,274.17 Square Deposit 5,326.36 Total Checking/Savings 76,268.75 Accounts Receivable 1,945.75 Accounts Receivable 1,945.75 Accounts Receivable 1,945.75 Other Current Assets 10,449.63 Inventory Asset 606.98 Jockey Boxes 606.98 Kegs 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 93,208.64 Fixed Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 7,240.00 Fixed Assets 3,207.71,04 Total Brewery & BOP Equipment 236,717.04 Light E | | |
| Cash Drawer 33,38495 MainStreet Bank Checking 33,283.27 NWFCU Banking 6,195.43 Checking at Northwest Federal 2,072.78 NWFCU Banking 4,274.17 Total NWFCU Banking 4,274.17 Square Deposit 5,326.36 Total Checking/Savings 76,268.75 Accounts Receivable 1,945.75 Total Accounts Receivable 1,945.75 Other Current Assets 1,945.75 Inventory Asset 606.98 Kegs 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 514.994.14 Fixed Assets 525,074.00 Fixed Assets 525,074.00 Fixed Assets 525,074.00 Fixed Assets 6,717.04 Light Equipment and Fixtures 32,805.71 Accum Depreciation 7,040.00 Initial Cost (Light Equipment) 36,880.85 <tr< th=""><th></th><th></th></tr<> | | |
| MainStreet Bank Checking NWFCU Banking Checking at Northwest Federal Savings at Northwest Federal NWFCU Banking - Other 6,195.43 2,072.78 3,994.04 Total NWFCU Banking 4,274.17 3,994.04 Total NWFCU Banking 4,274.17 5 Quare Deposit Total Checking/Savings 76,268.75 Accounts Receivable Accounts Receivable 1,945.75 Actounts Receivable Accounts Receivable 1,945.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets Fixed Assets Fixed Assets Fixed Assets -525,074.00 Fixed Assets Accoum Depreciation Initial Cost (Light Equipment Initial Cost (Light Equipment) -525,074.00 Total Brewery & BOP Equipment Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipmen | | 30,000.00 |
| NWFCU Banking Checking at Northwest Federal Savings at Northwest Federal NWFCU Banking - Other 6,195.43 (195.43 (195.43) (195 | Cash Drawer | 3,384.95 |
| Checking at Northwest Federal Savings at Northwest Federal NWFCU Banking - Other 2,072.78 | | 33,283.27 |
| Savings at Northwest Federal NWFCU Banking 2,072.78 -3,994.04 Total NWFCU Banking 4,274.17 Square Deposit 5,326.36 Total Checking/Savings 76,268.75 Accounts Receivable Accounts Receivable 1,945.75 Total Accounts Receivable 1,945.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 Kegs Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Other Current Assets 93,208.64 Fixed Assets 93,208.64 Fixed Assets 525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Uffice Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equi 30,652.08 Total Refrigeration Equipment Initial Cost (Refrigeration Equipment) | | 0.405.40 |
| NWFCU Banking -3,994.04 Total NWFCU Banking 4,274.17 Square Deposit 5,326.36 Total Checking/Savings 76,268.75 Accounts Receivable 1,945.75 Accounts Receivable 1,945.75 Other Current Assets 606.98 Inventory Asset 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 93,208.64 Fixed Assets 236,717.04 Fixed Assets 3,937.53 Total Current Assets 93,208.64 Fixed Assets 236,717.04 Fixed Assets 236,717.04 Fixed Assets 7,040.00 Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 7,040.00 Accum Judated Depreciation 7,040.00 Initial Cost (Light Equipment) 36,860.85 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures | | |
| Total NWFCU Banking | | |
| Square Deposit 5,326.36 Total Checking/Savings 76,268.75 Accounts Receivable 1,945.75 Total Accounts Receivable 1,945.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 Kegs Total Inventory Asset Jockey Boxes Kegs 606.98 Kegs Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets Fixed Assets Fixed Assets Fixed Private Assets Fixed Assets Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment Initial Cost (Light Equipment) Light Equipment and Fixtures Accumulated Depreciation Initial Cost (Light Equipment) Light Equipment and Fixtures Office Equipment & Electronics Initial Cost (Office Equipment) Cost (Office Equipment & Electronics Initial Cost (Office Equipment) Accumulated Depreciation Equipment Initial Cost (Refrigeration Equ Total Refrigeration Equipment Initial Cost (Refrigeration Equ Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement Initial Costs Improvement Initial Costs Improvement Initial Cost (Indeposite Context Contex | • | · |
| Total Checking/Savings 76,268.75 Accounts Receivable 1,945.75 Total Accounts Receivable 1,945.75 Other Current Assets | | |
| Accounts Receivable 1,945.75 Total Accounts Receivable 1,945.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 Kegs Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 7,04.00 Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment & Electronics 6,560.90 Total Office Equipment & Electronics 6,560.90 Total Cost (Refrigeration Equipment 30,652.08 Total Refrigeration Equipment | Square Deposit | 5,326.36 |
| Accounts Receivable 1,945.75 Total Accounts Receivable 1,945.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 Kegs Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets Fixed Assets Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment Initial Cost (Light Equipment) 236,717.04 Light Equipment and Fixtures Accumulated Depreciation Initial Cost (Light Equipment) 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics Initial Cost (Refrigeration Equipment) Initial Cost (Refrigeration | Total Checking/Savings | 76,268.75 |
| Total Accounts Receivable 1,945.75 Other Current Assets | | 4.045.75 |
| Other Current Assets | | · |
| Inventory Asset | Total Accounts Receivable | 1,945.75 |
| Jockey Boxes Kegs 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 93,208.64 Fixed Assets Fixed Assets 44,281.93 Fixed Assets 7,040.00 Brewery & BOP Equipment 236,717.04 Total Brewery & BOP Equipment 38,860.65 Light Equipment and Fixtures Accumulated Depreciation 7,040.00 Initial Cost (Light Equipment) 38,860.65 Light Equipment and Fixtures -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics 6,560.90 Total Office Equipment & Electronics 6,560.90 Total Office Equipment Equipment 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs 1,048.88 Total Improvement 1,048.88 | | |
| Kegs 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets Fixed Assets Fixed Assets Fixed Assets Accum Depreciation -525,074.00 Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 236,717.04 Light Equipment and Fixtures 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement Other 1,048.88 Total Improvement 214,281.93 | • | 606.08 |
| Total Inventory Asset 11,056.61 Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 93,208.64 Fixed Assets 525,074.00 Fixed Assets -525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures Accumulated Depreciation Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics Refrigeration Equipment Initial Cost (Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement Other 1,048.88 Total Improvement - Other 1,048.88 | • | |
| Undeposited Funds 3,937.53 Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 93,208.64 Fixed Assets 525,074.00 Brewery & BOP Equipment 236,717.04 Initial Cost (Brewery & BOP) 236,717.04 Light Equipment and Fixtures 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics 6,560.90 Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement 1nitial Costs Improvement 1,048.88 Total Improvement 1,048.88 Total Improvement 214,281.93 | • | · |
| Total Other Current Assets 14,994.14 Total Current Assets 93,208.64 Fixed Assets 93,208.64 Fixed Assets -525,074.00 Accum Depreciation -525,074.00 Brewery & BOP Equipment 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 7,040.00 Accumulated Depreciation 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics 6,560.90 Total Light Equipment & Electronics 6,560.90 Refrigeration Equipment 30,652.08 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement 101tial Costs Improvement 1,048.88 Total Improvement 1,048.88 | · | |
| Total Current Assets 93,208.64 Fixed Assets -525,074.00 Accum Depreciation -525,074.00 Brewery & BOP Equipment 236,717.04 Initial Cost (Brewery & BOP) 236,717.04 Light Equipment and Fixtures 7,040.00 Accumulated Depreciation 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics 6,560.90 Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement 1nitial Costs Improvement 1,048.88 Total Improvement - Other 1,048.88 | · | |
| Fixed Assets Fixed Assets Accum Depreciation -525,074.00 Brewery & BOP Equipment 236,717.04 Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics 6,560.90 Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | | · |
| Fixed Assets Accum Depreciation -525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 7,040.00 Accumulated Depreciation Initial Cost (Light Equipment) 36,880.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 1,048.88 | | 93,208.64 |
| Accum Depreciation -525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 7,040.00 Accumulated Depreciation Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Costs 218,243.33 Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 214,281.93 | | |
| Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures | | -525 074 00 |
| Initial Cost (Brewery & BOP) | • | 020,014.00 |
| Light Equipment and Fixtures Accumulated Depreciation Initial Cost (Light Equipment) Icight Equipment and Fixtures - Other Total Light Equipment and Fixtures Office Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Costs Improvement Initial Costs Improvement Initial Costs Improvement - Other Total Improvement | | 236,717.04 |
| Light Equipment and Fixtures Accumulated Depreciation Initial Cost (Light Equipment) Icight Equipment and Fixtures - Other Total Light Equipment and Fixtures Office Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Costs Improvement Initial Costs Improvement Initial Costs Improvement - Other Total Improvement | Total Brewery & BOP Equipment | 236 717 04 |
| Accumulated Depreciation 7,040.00 Initial Cost (Light Equipment) 36,860.65 Light Equipment and Fixtures - Other -11,000.00 Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | • • • | |
| Initial Cost (Light Equipment)36,860.65 -11,000.00Light Equipment and Fixtures32,900.65Office Equipment & Electronics Initial Cost (Office Equipment)6,560.90Total Office Equipment & Electronics6,560.90Refrigeration Equipment Initial Cost (Refrigeration Equ Initial Cost (Refrigeration Equipment30,652.08Total Refrigeration Equipment30,652.08Total Fixed Assets-218,243.33Improvement Initial Costs Improvement - Other213,233.05 1,048.88Total Improvement214,281.93 | | 7 040 00 |
| Light Equipment and Fixtures - Other Total Light Equipment and Fixtures 32,900.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | | |
| Office Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Refrigeration Equipment Initial Cost (Refrigeration Equ Total Refrigeration Equipment Initial Cost (Refrigeration Equipment) Total Fixed Assets Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement - Other Total Improvement 214,281.93 | | |
| Office Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Refrigeration Equipment Initial Cost (Refrigeration Equ Total Refrigeration Equipment Initial Cost (Refrigeration Equipment) Total Fixed Assets Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement - Other Total Improvement 214,281.93 | Total Light Equipment and Fixtures | 32,900.65 |
| Initial Cost (Office Equipment)6,560.90Total Office Equipment & Electronics6,560.90Refrigeration Equipment Initial Cost (Refrigeration Equ Total Refrigeration Equipment30,652.08Total Fixed Assets-218,243.33Improvement Initial Costs Improvement - Other213,233.05 1,048.88Total Improvement214,281.93 | • | |
| Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement - Other 213,233.05 1,048.88 Total Improvement 214,281.93 | | 6,560.90 |
| Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement - Other 213,233.05 Improvement Inprovement - Other 1,048.88 Total Improvement 214,281.93 | Total Office Equipment & Electronics | 6,560.90 |
| Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -218,243.33 Improvement Initial Costs Improvement - Other 213,233.05 Improvement Inprovement - Other 1,048.88 Total Improvement 214,281.93 | Refrigeration Equipment | |
| Total Fixed Assets -218,243.33 Improvement 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | | 30,652.08 |
| Improvement 213,233.05 Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Total Refrigeration Equipment | 30,652.08 |
| Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Total Fixed Assets | -218,243.33 |
| Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Improvement | |
| Total Improvement 214,281.93 | • | 213,233.05 |
| · ———— | | |
| Total Fixed Assets -3,961.40 | Total Improvement | 214,281.93 |
| | Total Fixed Assets | -3,961.40 |

Accrual Basis

DET Enterprises, Inc Balance Sheet

| | Dec 31, 20 |
|--|---|
| Other Assets Accum Amortization Capitalized Assets Loan Orig Fees (Non-Current) Loan Origination Fees (Current) Security Deposit Start Up Costs | -63,532.00 10,736.00 6,000.00 1,000.00 9,030.00 141,096.23 |
| Total Other Assets | 104,330.23 |
| TOTAL ASSETS | 193,577.47 |
| LIABILITIES & EQUITY Liabilities Current Liabilities Credit Cards Credit Card Expenses Credit Card at Capital One Credit Card Expenses - Other | 8,834.44 55,045.73 |
| Total Credit Card Expenses | 63,880.17 |
| Total Credit Cards | 63,880.17 |
| Other Current Liabilities Current Rent Owed Sales Tax Payable SBA PPP Loan Short Term Loan / LOC Square Gift Cards Square Tax Offset Square Tips | 33,766.04 20,961.03 32,200.00 17,499.25 13,430.54 -0.21 42,984.99 |
| Total Other Current Liabilities | 160,841.64 |
| Total Current Liabilities | 224,721.81 |
| Long Term Liabilities Loans Payable Captial Asset Purchase Loan Square Capital LOC/Loan | 125,330.15 17,070.86 |
| Total Loans Payable | 142,401.01 |
| SBA EIDL Loan | 96,300.00 |
| Total Long Term Liabilities | 238,701.01 |
| Total Liabilities | 463,422.82 |
| Equity Accum. other comp. income Unrealized Loss (share value) | -344,998.20 |
| Total Accum. other comp. income | -344,998.20 |
| Capital Stock Opening Balance Equity Partners Equity Account Chitra Equity Additional Paid in Capital | 915,048.20 -570,000.00 228,520.05 |
| Chitra Equity Contributions | 441,274.81 |
| Total Chitra Equity | 669,794.86 |
| Douglas Equity Additional Paid in Capital Douglas Equity Contributions | 59,800.00 40,200.00 |
| Total Douglas Equity | 100,000.00 |

| | Dec 31, 20 |
|--|------------------------------|
| Eswari Equity Eswari Equity Contribution | 310,000.00 |
| Total Eswari Equity | 310,000.00 |
| Total Partners Equity Account | 1,079,794.86 |
| Retained Earnings Net Income | -1,132,576.57 -217,113.64 |
| Total Equity | -269,845.35 |
| TOTAL LIABILITIES & EQUITY | 193,577.47 |

As of March 15, 2021

| _ | Mar 15, 21 |
|---|----------------------|
| ASSETS | |
| Current Assets Checking/Savings | |
| Cash | 45,213.33 |
| Cash Drawer | 1,784.95 |
| MainStreet Bank Checking | 98,197.80 |
| NWFCU Banking Checking at Northwest Federal | 2 200 00 |
| Savings at Northwest Federal | 3,390.00 1,072.90 |
| NWFCU Banking - Other | -3,994.04 |
| Total NWFCU Banking | 468.86 |
| Square Deposit | 9,916.12 |
| | <u> </u> |
| Total Checking/Savings | 155,581.06 |
| Accounts Receivable Accounts Receivable | 1,945.75 |
| Total Accounts Receivable | 1,945.75 |
| Other Current Assets | |
| Inventory Asset | 202.00 |
| Jockey Boxes Kegs | 606.98 10,749.63 |
| - | <u> </u> |
| Total Inventory Asset | 11,356.61 |
| Undeposited Funds | 5,094.81 |
| Total Other Current Assets | 16,451.42 |
| Total Current Assets | 173,978.23 |
| Fixed Assets | |
| Fixed Assets Accum Depreciation | -525,074.00 |
| Brewery & BOP Equipment | -323,074.00 |
| Initial Cost (Brewery & BOP) | 236,717.04 |
| Total Brewery & BOP Equipment | 236,717.04 |
| Light Equipment and Fixtures | |
| Accumulated Depreciation | 7,040.00 |
| Initial Cost (Light Equipment) | 43,055.71 |
| Light Equipment and Fixtures - Other | -11,000.00 |
| Total Light Equipment and Fixtures | 39,095.71 |
| Office Equipment & Electronics | |
| Initial Cost (Office Equipment) | 6,560.90 |
| Total Office Equipment & Electronics | 6,560.90 |
| Refrigeration Equipment | |
| Initial Cost (Refrigeration Equ | 30,652.08 |
| Total Refrigeration Equipment | 30,652.08 |
| Total Fixed Assets | -212,048.27 |
| Improvement | |
| Initial Costs | 213,233.05 |
| Improvement - Other | 1,048.88 |
| Total Improvement | 214,281.93 |
| Total Fixed Assets | 2,233.66 |

As of March 15, 2021

| | Mar 15, 21 |
|--|--|
| Other Assets Accum Amortization Capitalized Assets Loan Orig Fees (Non-Current) Loan Origination Fees (Current) Security Deposit Start Up Costs | -63,532.00 10,736.00 6,000.00 1,000.00 9,030.00 141,096.23 |
| Total Other Assets | 104,330.23 |
| TOTAL ASSETS | 280,542.12 |
| LIABILITIES & EQUITY Liabilities Current Liabilities Credit Cards Credit Card Expenses Credit Card at Capital One Credit Card Expenses - Other | 14,144.79 -4,689.00 |
| Total Credit Card Expenses | 9,455.79 |
| Total Credit Cards | 9,455.79 |
| Other Current Liabilities Current Rent Owed Sales Tax Payable SBA PPP Loan Short Term Loan / LOC Square Gift Cards Square Tax Offset Square Tips | 26,410.08 23,845.45 64,300.00 940.50 11,617.67 -0.11 44,662.72 |
| Total Other Current Liabilities | 171,776.31 |
| Total Current Liabilities | 181,232.10 |
| Long Term Liabilities Loans Payable Captial Asset Purchase Loan Square Capital LOC/Loan | 117,513.61 17,070.86 |
| Total Loans Payable Revenue Share Investment | 134,584.47 |
| SBA EIDL Loan | 47,282.00 111,900.00 |
| Total Long Term Liabilities | 293,766.47 |
| Total Liabilities | 474,998.57 |
| Equity Accum. other comp. income Unrealized Loss (share value) | -344,998.20 |
| Total Accum. other comp. income | -344,998.20 |
| Capital Stock Opening Balance Equity Partners Equity Account Chitra Equity Additional Paid in Capital Chitra Equity Contributions | 995,098.20 -570,000.00 278,470.05 441,274.81 |
| Total Chitra Equity | 719,744.86 |

As of March 15, 2021

| | Mar 15, 21 |
|--|-----------------------------|
| Douglas Equity Additional Paid in Capital Douglas Equity Contributions | 59,800.00 40,200.00 |
| Total Douglas Equity | 100,000.00 |
| Eswari Equity Eswari Equity Contribution | 310,000.00 |
| Total Eswari Equity | 310,000.00 |
| Total Partners Equity Account | 1,129,744.86 |
| Retained Earnings Net Income | -1,349,690.21 -54,611.10 |
| Total Equity | -194,456.45 |
| TOTAL LIABILITIES & EQUITY | 280,542.12 |

DET Enterprises, Inc Profit & Loss

| | Jan - Dec 20 |
|--|----------------------|
| Ordinary Income/Expense | |
| Income 4-packs | 9,681.84 |
| 6-Packs | 730.51 |
| Bar | 21,617.96 |
| Bar (not on tap) | 112.50 |
| BOP | 27,867.28 |
| Brewing Supplies Distribution (Cases) | 254.39 2,289.00 |
| Distribution (Cases) Distribution (Kegs) | 3,361.25 |
| Drinks (Coke Cooler) | 3,001.00 |
| Drinks Old Cooler Items | 2.65 |
| Food | 1,836.72 |
| Gain/Loss on Asset Sales | 4,224.00 |
| Glassware Groupon Sales | 5,824.83 1,311.06 |
| Interest Income | 1.95 |
| Memberships | 2,196.49 |
| Merchandise | 352.98 |
| Rental/Co-Use Income | 400.00 |
| Square Discounts Given | -6,852.69 |
| Square Refunds Taproom (6-pack) | -125.44 1,187.09 |
| Tasting Room | 111,882.35 |
| Unavailable | 24.98 |
| Unavailable 6-pack | 53.96 |
| Uncategorized Sales | 2,937.57 |
| Total Income | 194,174.23 |
| Cost of Goods Sold | |
| Cost of Goods Sold | |
| BOP Bottles | 2,115.84 |
| Cans | 7,476.55 |
| Carbonation etc Food/Candy etc | 4,382.04 |
| Drinks Cost (Coke Cooler) | 1,731.50 |
| Food/Candy etc - Other | 651.60 |
| Total Food/Candy etc | 2,383.10 |
| Ingredients (grains etc) | 14,703.08 |
| Merchandise Cost | 2,262.85 |
| Total Cost of Goods Sold | 33,323.46 |
| Federal TTB Excise Taxes | 419.55 |
| VA Sales Tax | 9,542.91 |
| Virginia ABC Alcohol Tax | 533.56 |
| Total COGS | 43,819.48 |
| Gross Profit | 150,354.75 |
| Expense | |
| Business Operating Expenses | |
| 401K Management (Employer Fees) | 750.00 |
| Brewery and BOP Equip OpEx Keg Lease | 4,567.80 |
| Brewery and BOP Equip OpEx - Other | 3,269.29 |
| Total Brewery and BOP Equip OpEx | 7,837.09 |
| • • • • • | |
| Charitable Contributions | 606.74 376.80 |
| Cleaning and Maintenance Credit Card Interest | 376.80 1,000.00 |
| Employee Expense Reimbursement | 0.00 |
| Employee Expense Remissionient | 0.00 |

DET Enterprises, Inc Profit & Loss

| | Jan - Dec 20 |
|---------------------------------------|--------------|
| Insurance | |
| Health Ins (Employer Portion) | 773.82 |
| Workers Comp | 989.26 |
| Insurance - Other | 1,704.22 |
| Total Insurance | 3,467.30 |
| Marketing | |
| Branding and Media | 1,061.93 |
| Marketing - Other | 138.00 |
| Total Marketing | 1,199.93 |
| Misc Business Expense | 4,948.21 |
| Monthly Business Services | 1,0 10121 |
| Online Subscription | 246.95 |
| Security | 499.88 |
| Trash Service | |
| | 2,190.45 |
| Utilities | 16,363.93 |
| Monthly Business Services - Other | 599.00 |
| Total Monthly Business Services | 19,900.21 |
| Moving, Shipping, Storage | 187.56 |
| Operating Licenses (ABC etc) | 3,446.42 |
| Other | 1,249.95 |
| Payroll Processing Fees | 2,415.01 |
| Property Expenses | 2,415.01 |
| | 2,910.94 |
| Loudoun County Property Taxes Rent | 146,297.30 |
| Total Property Expenses | 149,208.24 |
| Repair | 1,780.31 |
| Road Signs | 3,304.81 |
| Tasting Room OpEx | 40.00 |
| Total Business Operating Expenses | 201,718.58 |
| Corporate Expenses | |
| Corporate Membership Fees | 195.00 |
| Legal Expenses | 557.35 |
| Other | 3,200.00 |
| Valuation Services | 1,500.00 |
| Corporate Expenses - Other | 550.00 |
| Total Corporate Expenses | 6,002.35 |
| Credit Card Interest | 4,989.07 |
| | 21,557.42 |
| Loan Interest | 21,557.42 |
| Payroll Expenses | 44.050.07 |
| Employer Portion | 11,258.27 |
| Gross Wages | 102,222.32 |
| Tips Paid | 19,308.39 |
| Total Payroll Expenses | 132,788.98 |
| Square Fees | 6,174.15 |
| Square Uncat. Expenses | 5,357.90 |
| Total Expense | 378,588.45 |
| Net Ordinary Income | -228,233.70 |

DET Enterprises, Inc Profit & Loss

| | Jan - Dec 20 |
|---|----------------------|
| Other Income/Expense Other Income Grants and Donations Received Donations Received Loudoun County EDA Grant | 4,440.10 7,500.00 |
| Total Grants and Donations Received | 11,940.10 |
| Overpayment | 763.96 |
| Total Other Income | 12,704.06 |
| Other Expense Depreciation Expense | 1,584.00 |
| Total Other Expense | 1,584.00 |
| Net Other Income | 11,120.06 |
| Net Income | -217,113.64 |

DET Enterprises, Inc Statement of Cash Flows

| OPERATING ACTIVITIES Net Income Adjustments to reconcile Net Income to net cash provided by operations: Accounts Receivable | -217,113.64 -1,990.50 -28,520.03 8,834.44 |
|--|--|
| Adjustments to reconcile Net Income to net cash provided by operations: | -1,990.50 -28,520.03 8,834.44 |
| to net cash provided by operations: | -28,520.03 8,834.44 |
| | -28,520.03 8,834.44 |
| Accounts Receivable | -28,520.03 8,834.44 |
| | 8,834.44 |
| Credit Card Expenses | , |
| Credit Card Expenses:Credit Card at Capital One | 22 766 04 |
| Current Rent Owed | 33,766.04 |
| Payroll Liabilities:Health Insurance (Employee) | 24.62 |
| Sales Tax Payable | 2,264.28 |
| SBA PPP Loan | 32,200.00 |
| Short Term Loan / LOC | -8,750.73 |
| Square Gift Cards | 2,853.95 |
| Square Tax Offset | 0.16 |
| Square Tips | 19,344.55 |
| Net cash provided by Operating Activities | -157,086.86 |
| INVESTING ACTIVITIES | |
| Fixed Assets:Light Equipment and Fixtures | 11,000.00 |
| Fixed Assets:Light Equipment and Fixtures:Accumulated Depreciation | -7,040.00 |
| Net cash provided by Investing Activities | 3,960.00 |
| FINANCING ACTIVITIES | |
| Loans Payable:Captial Asset Purchase Loan | -16,858.14 |
| Loans Payable:Loan from Chitra Sivanandam | -200,372.88 |
| Loans Payable:Square Capital LOC/Loan | 17,070.86 |
| SBA EIDL Loan | 96,300.00 |
| Capital Stock | 50.00 |
| Partners Equity Account:Chitra Equity:Additional Paid in Capital | 228,520.05 |
| Partners Equity Account:Douglas Equity:Additional Paid in Capital | 59,800.00 |
| Partners Equity Account:Douglas Equity:Douglas Equity Contributions | 200.00 |
| Net cash provided by Financing Activities | 184,709.89 |
| Net cash increase for period | 31,583.03 |
| Cash at beginning of period | 48,623.25 |
| Cash at end of period | 80,206.28 |

| ASSETS Current Assets Checking Savings Cash Drawer (Assing Savings Cash Drawer (Assing Savings Assings Ass | | Dec 31, 19 |
|--|---|-------------|
| Checking/Savings 1,219.63 Cash Drawer 1,219.63 NWFCU Banking 43,431.86 Savings at Northwest Federal NWFCU Banking - Other 1,469.76 NWFCU Banking - Other -3,992.97 Total NWFCU Banking 40,908.65 Square Deposit 5,301.36 Total Checking/Savings 47,429.64 Accounts Receivable -44.75 Accounts Receivable -44.75 Other Current Assets 606.98 Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 59,635.11 Fixed Assets 65,600.90 Total Ligh | ASSETS | |
| Cash Drawer 1,219.63 NWFCU Banking 43,431.86 Checking at Northwest Federal 1,499.76 NWFCU Banking - Other -3,992.97 Total NWFCU Banking 40,908.65 Square Deposit 5,301.36 Total Checking/Savings 47,429.64 Accounts Receivable -44.75 Accounts Receivable -44.75 Other Current Assets 606.98 Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets 525,074.00 Foxer Prival Assets 236,717.04 Total Equipment a | | |
| NWFCU Banking at Northwest Federal Savings at Northwest Federal NWFCU Banking - Other 43,431.86 1,469.76 1, | <u> </u> | 1 219 63 |
| Savings at Northwest Federal NWFCU Banking 1,489.76 -3,992.97 Total NWFCU Banking 40,908.65 Square Deposit 5,301.36 Total Checking/Savings 47,429.64 Accounts Receivable -44.75 Total Accounts Receivable -44.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 59,635.11 Fixed Assets 59,635.11 Fixed Assets -525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment & Electronics Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment Initial Cost (Refrigeration Equipment) 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Cost (Initial Cost | | 1,210.00 |
| NWFCU Banking -3,992.97 Total NWFCU Banking 40,908.65 Square Deposit 5,301.36 Total Checking/Savings 47,429.64 Accounts Receivable -44.75 Accounts Receivable -44.75 Other Current Assets 606.98 Inventory Asset 606.98 Jockey Boxes 606.98 Kegs 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets 12,250.22 Total Current Assets 236,717.04 Total Engery & BOP Equipment 236,717.04 Light Equipment and Fixtures 36,860.65 Office Equipment and Fixtures 36,860.65 Office Equipment & Electronics 6,560.90 | | |
| Total NWFCU Banking | | |
| Square Deposit 5,301.36 Total Checking/Savings 47,429.64 Accounts Receivable -44.75 Total Accounts Receivable -44.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets Fixed Assets Fixed Assets Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures Initial Cost (Uffice Equipment) 6,560.90 Total Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics Initial Cost (Refrigeration Equi Total Refrigeration Equipment Initial Cost (Refrigeration Equi Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement Initial Costs Improvement - Other 213,233.05 1,048.88 Total Improvement 1,048.88 Total Improvement 214,281.93 | NWFCU Banking - Other | -3,992.97 |
| Total Checking/Savings 47,429.64 Accounts Receivable -44.75 Total Accounts Receivable -44.75 Other Current Assets | Total NWFCU Banking | 40,908.65 |
| Accounts Receivable -44.75 Total Accounts Receivable -44.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 10.449.63 Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets Fixed Assets Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Light Equipment & Electronics Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Costs (Refrigeration Equipment) 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 214,281.93 | Square Deposit | 5,301.36 |
| Accounts Receivable -44.75 Total Accounts Receivable -44.75 Other Current Assets Inventory Asset Jockey Boxes Kegs 606.98 10,449.63 Total Inventory Asset 11.056.61 Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets Fixed Assets Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Costs 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 1,048.88 | Total Checking/Savings | 47,429.64 |
| Total Accounts Receivable -44.75 Other Current Assets Inventory Asset Jockey Boxes Kegs | | |
| Other Current Assets | Accounts Receivable | -44.75 |
| Inventory Asset | Total Accounts Receivable | -44.75 |
| Jockey Boxes 606.98 10,449.63 | | |
| Kegs 10,449.63 Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets 59,635.11 Fixed Assets 59,635.11 Fixed Assets 4,525,074.00 Brewery & BOP Equipment 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures 36,860.65 Total Light Equipment and Fixtures 36,860.65 Office Equipment & Electronics 6,560.90 Refrigeration Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 1,048.88 | | 202.02 |
| Total Inventory Asset 11,056.61 Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets 59,635.11 Fixed Assets -525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 213,233.05 Improvement - Other 1,048.88 | | |
| Undeposited Funds 1,193.61 Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets 59,635.11 Fixed Assets -525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Cost Improvement Initial Costs Improvement - Other 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Q | <u> </u> |
| Total Other Current Assets 12,250.22 Total Current Assets 59,635.11 Fixed Assets 59,635.11 Fixed Assets -525,074.00 Accum Depreciation -525,074.00 Brewery & BOP Equipment 236,717.04 Initial Cost (Brewery & BOP Equipment) 236,717.04 Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Office Equipment and Fixtures 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 213,233.05 Improvement - Other Total Improvement 214,281.93 | • | |
| Total Current Assets Fixed Assets Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) Total Brewery & BOP Equipment Light Equipment and Fixtures Initial Cost (Light Equipment) Total Light Equipment and Fixtures Initial Cost (Office Equipment) Total Cost (Office Equipment) Refrigeration Equipment Initial Cost (Refrigeration Equ Total Refrigeration Equipment Initial Costs Improvement Initial Costs Improvement Initial Costs Improvement - Other Total Improvement | Undeposited Funds | |
| Fixed Assets Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) Total Brewery & BOP Equipment Light Equipment and Fixtures Initial Cost (Light Equipment) Total Light Equipment and Fixtures Initial Cost (Coffice Equipment) Total Cost (Office Equipment) Total Office Equipment & Electronics Initial Cost (Office Equipment) Refrigeration Equipment Initial Cost (Refrigeration Equ Indial Cost (Refrigeration Equipment) Total Fixed Assets Total Fixed Assets Total Improvement Initial Costs Improvement Initial Costs Improvement - Other Total Improvement | Total Other Current Assets | 12,250.22 |
| Fixed Assets Accum Depreciation Brewery & BOP Equipment Initial Cost (Brewery & BOP) Total Brewery & BOP Equipment Light Equipment and Fixtures Initial Cost (Light Equipment) Total Light Equipment and Fixtures Initial Cost (Coffice Equipment) Total Light Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Costs Inprovement Initial Costs Improvement Impr | Total Current Assets | 59,635.11 |
| Accum Depreciation -525,074.00 Brewery & BOP Equipment Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 1,048.88 Total Improvement 213,233.05 Improvement - Other Total Improvement 214,281.93 | | |
| Brewery & BOP Equipment Initial Cost (Brewery & BOP) Total Brewery & BOP Equipment Light Equipment and Fixtures Initial Cost (Light Equipment) Total Light Equipment and Fixtures Initial Cost (Light Equipment) Office Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Initial Cost (Refrigeration Equipment Initial Costs Improvement Initial Costs Improvement - Other Total Improvement Total Improvement 214,281.93 | | 525.074.00 |
| Initial Cost (Brewery & BOP) 236,717.04 Total Brewery & BOP Equipment 236,717.04 Light Equipment and Fixtures Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | | -323,074.00 |
| Light Equipment and Fixtures Initial Cost (Light Equipment) Total Light Equipment and Fixtures Office Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Refrigeration Equipment Initial Cost (Refrigeration Equ Total Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Cost (Refrigeration Equipment Initial Costs Improvement Initial Costs Improvement Initial Costs Improvement - Other Total Improvement 1,048.88 Total Improvement 214,281.93 | | 236,717.04 |
| Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Total Brewery & BOP Equipment | 236,717.04 |
| Initial Cost (Light Equipment) 36,860.65 Total Light Equipment and Fixtures 36,860.65 Office Equipment & Electronics Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Light Equipment and Fixtures | |
| Office Equipment & Electronics Initial Cost (Office Equipment) Total Office Equipment & Electronics Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 213,233.05 Improvement - Other 214,281.93 | | 36,860.65 |
| Initial Cost (Office Equipment) 6,560.90 Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 213,233.05 Improvement Improvement - Other 1,048.88 Total Improvement 214,281.93 | Total Light Equipment and Fixtures | 36,860.65 |
| Total Office Equipment & Electronics 6,560.90 Refrigeration Equipment 1 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | | |
| Refrigeration Equipment Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 213,233.05 1,048.88 Total Improvement 214,281.93 | Initial Cost (Office Equipment) | 6,560.90 |
| Initial Cost (Refrigeration Equ 30,652.08 Total Refrigeration Equipment 30,652.08 Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 213,233.05 Improvement Initial Costs Improvement - Other 214,281.93 | Total Office Equipment & Electronics | 6,560.90 |
| Total Fixed Assets -214,283.33 Improvement Initial Costs Improvement - Other 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | | 30,652.08 |
| Improvement 213,233.05 Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Total Refrigeration Equipment | 30,652.08 |
| Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Total Fixed Assets | -214,283.33 |
| Initial Costs 213,233.05 Improvement - Other 1,048.88 Total Improvement 214,281.93 | Improvement | |
| Improvement - Other 1,048.88 Total Improvement 214,281.93 | | 213,233.05 |
| | | |
| Total Fixed Assets -1.40 | Total Improvement | 214,281.93 |
| | Total Fixed Assets | -1.40 |

| | Dec 31, 19 |
|---|---|
| Other Assets Accum Amortization Capitalized Assets Loan Orig Fees (Non-Current) Loan Origination Fees (Current) Security Deposit Start Up Costs | -63,532.00 10,736.00 6,000.00 1,000.00 9,030.00 141,096.23 |
| Total Other Assets | 104,330.23 |
| TOTAL ASSETS | 163,963.94 |
| LIABILITIES & EQUITY Liabilities Current Liabilities Credit Cards Credit Card Expenses | 83,565.76 |
| Total Credit Cards | 83,565.76 |
| Other Current Liabilities Payroll Liabilities Health Insurance (Employee) | -24.62 |
| Total Payroll Liabilities | -24.62 |
| Sales Tax Payable Short Term Loan / LOC Square Gift Cards Square Tax Offset Square Tips | 18,696.75 26,249.98 10,576.59 -0.37 23,640.44 |
| Total Other Current Liabilities | 79,138.77 |
| Total Current Liabilities | 162,704.53 |
| Long Term Liabilities Loans Payable Captial Asset Purchase Loan Loan from Chitra Sivanandam | 142,188.29 200,372.88 |
| Total Loans Payable | 342,561.17 |
| Total Long Term Liabilities | 342,561.17 |
| Total Liabilities | 505,265.70 |
| Equity Accum. other comp. income Unrealized Loss (share value) | -344,998.20 |
| Total Accum. other comp. income | -344,998.20 |
| Capital Stock Opening Balance Equity Partners Equity Account Chitra Equity Chitra Equity | 914,998.20 -570,000.00 441,274.81 |
| Total Chitra Equity | 441,274.81 |
| Douglas Equity Douglas Equity Contributions | 40,000.00 |
| Total Douglas Equity | 40,000.00 |

| | Dec 31, 19 |
|---|----------------------------|
| Eswari Equity Eswari Equity Contribution | 310,000.00 |
| Total Eswari Equity | 310,000.00 |
| Total Partners Equity Account | 791,274.81 |
| Retained Earnings Net Income | -712,918.50 -419,658.07 |
| Total Equity | -341,301.76 |
| TOTAL LIABILITIES & EQUITY | 163,963.94 |

Accrual Basis

DET Enterprises, Inc Profit & Loss

| | Jan - Dec 19 |
|--|------------------------|
| Ordinary Income/Expense | |
| Income | 00 007 50 |
| Bar BOP | 38,387.58 50,421.51 |
| Brew Kits | 37.99 |
| Distribution | 726.99 |
| Distribution (Cases) | 1,684.93 |
| Distribution (Kegs) | 2,729.28 |
| Drinks (Coke Cooler) | 6,437.88 |
| Drinks Old Cooler Items | 70.17 |
| Food Glassware | 2,637.57 |
| Groupon Sales | 5,691.41 10,163.96 |
| Memberships | 3,433.08 |
| Merchandise | 1,486.13 |
| Misc | 2,517.20 |
| Square Discounts Given | -10,432.34 |
| Square Refunds | -99.23 |
| Taproom (6-pack) | 7,694.83 |
| Tasting Room | 151,695.19 |
| Uncategorized Sales | 2,945.02 |
| Total Income | 278,229.15 |
| Cost of Goods Sold | |
| Cost of Goods Sold | |
| BOP Bottles | 6,291.74 |
| Carbonation etc | 3,132.53 |
| Food/Candy etc | 6.041.75 |
| Drinks Cost (Coke Cooler) Food/Candy etc - Other | 6,041.75 799.93 |
| • | 6,841.68 |
| Total Food/Candy etc | |
| Ingredients (grains etc) Merchandise Cost | 46,046.72 5,218.20 |
| | |
| Total Cost of Goods Sold | 67,530.87 |
| Federal TTB Excise Taxes | 742.59 |
| VA Sales Tax | 15,513.21 |
| Virginia ABC Alcohol Tax | 1,740.37 |
| Total COGS | 85,527.04 |
| Gross Profit | 192,702.11 |
| Expense | |
| Bank Fees | 9,301.38 |
| Business Operating Expenses 401K Management (Employer Fees) | 750.00 |
| Brewery and BOP Equip OpEx | |
| CIP and Brewery Cleaning | 7,406.73 |
| Keg Lease Brewery and BOP Equip OpEx - Other | 3,666.90 22,614.03 |
| | <u></u> |
| Total Brewery and BOP Equip OpEx | 33,687.66 |
| Charitable Contributions | 1,053.66 |
| Cleaning and Maintenance | 405.00 |
| Credit Card Interest Employee Expense Reimbursement | 4,721.22 142.06 |
| Insurance | 142.00 |
| Health Ins (Employer Portion) | 1,192.69 |
| Workers Comp | 1,055.72 |
| Insurance - Other | 4,257.75 |
| | |
| Total Insurance | 6,506.16 |

Net Income

DET Enterprises, Inc Profit & Loss

| | Jan - Dec 19 |
|---|---|
| Marketing Branding and Media Label Marketing Licensing Pmt Marketing - Other | 1,467.31 100.00 900.00 |
| Total Marketing | 2,467.31 |
| Misc Business Expense Monthly Business Services Online Subscription Security Trash Service Utilities Monthly Business Services - Other | 1,208.59 321.95 274.89 2,921.82 18,416.56 2,051.99 |
| Total Monthly Business Services | 23,987.21 |
| Moving, Shipping, Storage Operating Licenses (ABC etc) Other Payroll Processing Fees Property Expenses Loudoun County Property Taxes Rent | 25.00 2,895.00 1,760.52 2,277.99 1,784.20 137,874.39 |
| Total Property Expenses | 139,658.59 |
| Repair Tasting Room OpEx Business Operating Expenses - Other | 544.67 6,233.96 25.00 |
| Total Business Operating Expenses | 228,349.60 |
| Corporate Expenses Corporate Membership Fees Legal Expenses Other Corporate Expenses - Other | 250.00 4,069.40 3,200.00 550.00 |
| Total Corporate Expenses | 8,069.40 |
| Loan Interest Payroll Expenses Employer Portion Gross Wages Tips Paid | 69,603.61 13,275.77 123,406.45 22,555.24 |
| Total Payroll Expenses | 159,237.46 |
| Square Fees | 7,730.73 |
| Total Expense | 482,292.18 |
| Net Ordinary Income | -289,590.07 |
| Other Income/Expense Other Expense Amortization Expense Depreciation Expense | 31,766.00 98,302.00 |
| Total Other Expense | 130,068.00 |
| Net Other Income | -130,068.00 |
| et Income | -419,658.07 |
| | |

DET Enterprises, Inc Statement of Cash Flows

| | Jan - Dec 19 |
|---|--------------|
| OPERATING ACTIVITIES | |
| Net Income | -419,658.07 |
| Adjustments to reconcile Net Income | |
| to net cash provided by operations: | |
| Accounts Receivable | 89.85 |
| Credit Card Expenses | 3,992.38 |
| Payroll Liabilities:Health Insurance (Employee) | -24.62 |
| Sales Tax Payable | 13,021.13 |
| Short Term Loan / LOC | 5,749.99 |
| Square Gift Cards | 4,437.94 |
| Square Tax Offset | -0.18 |
| Square Tips | 23,640.44 |
| Net cash provided by Operating Activities | -368,751.14 |
| INVESTING ACTIVITIES | |
| Fixed Assets:Accum Depreciation | 98,302.00 |
| Fixed Assets:Brewery & BOP Equipment:Initial Cost (Brewery & BOP) | -67,649.25 |
| Fixed Assets:Refrigeration Equipment:Initial Cost (Refrigeration Equ | -30,652.08 |
| Accum Amortization | 31,766.00 |
| Net cash provided by Investing Activities | 31,766.67 |
| FINANCING ACTIVITIES | |
| Loans Payable:Captial Asset Purchase Loan | 142,188.29 |
| Loans Payable:Loan from Chitra Sivanandam | 112,757.91 |
| Loans Payable:Loan from Eswari Sivanandam | -60,000.00 |
| Accum. other comp. income:Unrealized Loss (share value) | -344,998.20 |
| Capital Stock | 344,998.20 |
| Partners Equity Account: Douglas Equity: Douglas Equity Contributions | 20,000.00 |
| Partners Equity Account:Eswari Equity:Eswari Equity Contribution | 60,000.00 |
| Net cash provided by Financing Activities | 274,946.20 |
| Net cash increase for period | -62,038.27 |
| Cash at beginning of period | 110,661.52 |
| Cash at end of period | 48,623.25 |

I, Chitra Sivanandam, certify that:

- 1. The financial statements of DET Enterprises Inc included in this Form are true and complete in all material respects; and
- 2. The tax return information of DET Enterprises Inc included in this Form reflects accurately the information reported on the tax return for DET Enterprises Inc for the fiscal years ended 2018 and 2019 (most recently available as of the Date of this Form C).

| Signature | Chitratan |
|-----------|-------------------|
| Name: | Chitra Sivanandam |
| Title: | СГО |