

APPENDIX B:
FINANCIAL STATEMENTS
(Unaudited)

Revenue

Actual results

Vs. forecast

Vs. previous year

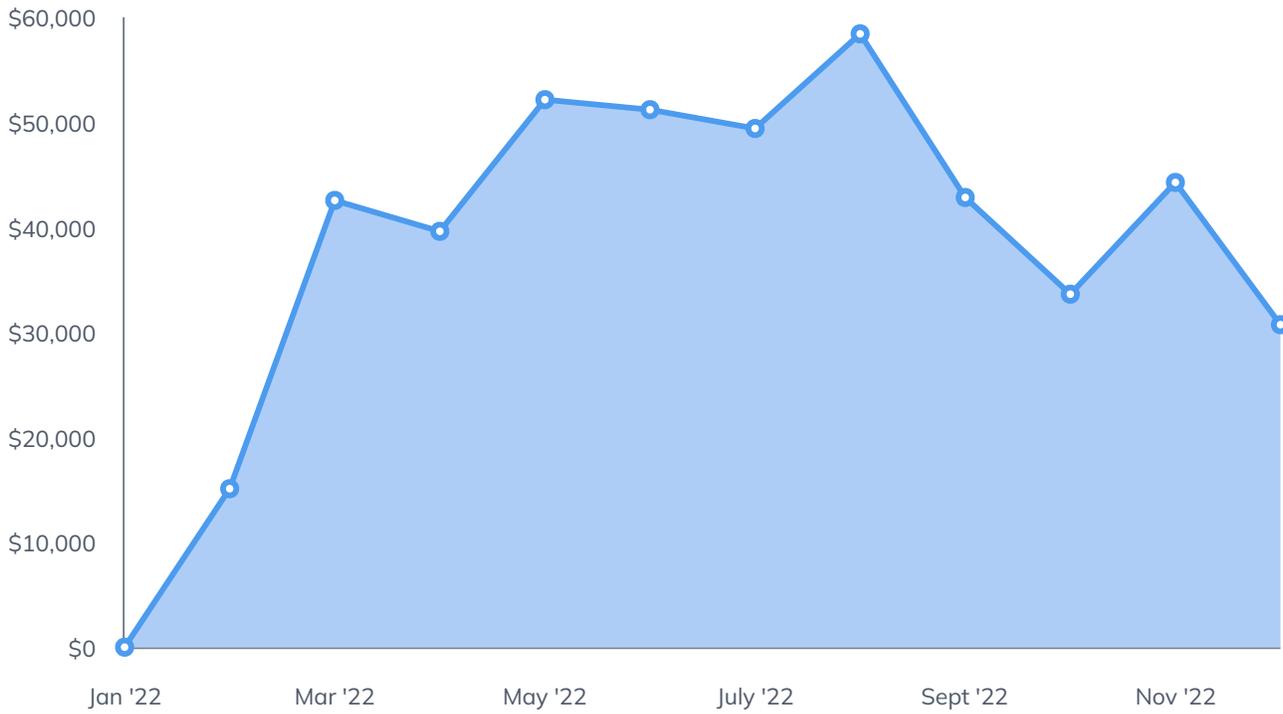
\$459,827

--

--

\$38,319 per month
\$1,260 per day

Target: \$0



● Actual results (Jan to Dec '22) ● Forecast (Jan to Dec '22)

Expenses & costs

Actual results

Vs. forecast

Vs. previous year

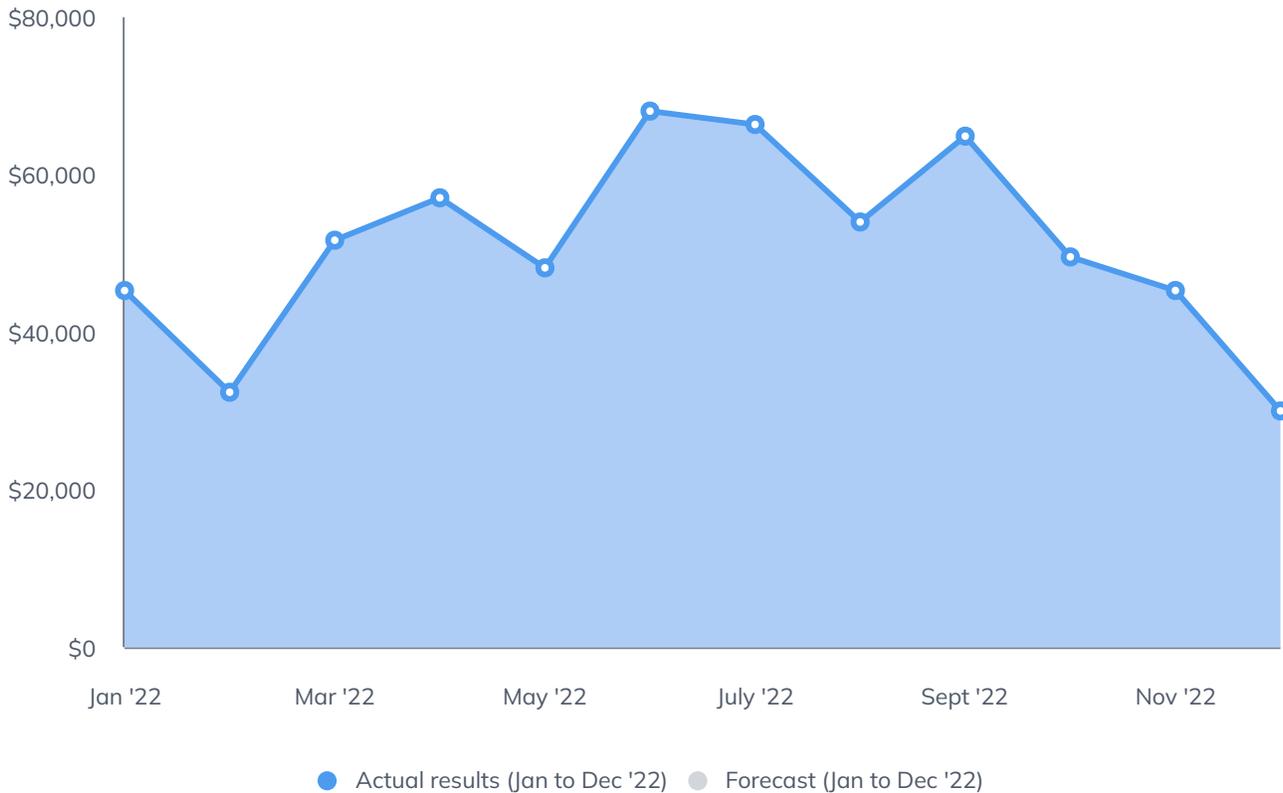
\$612,762

--

↑996%

\$51,064 per month
\$1,679 per day

Target: \$55,922



Revenue breakdown

Actual results

Vs. forecast

Vs. previous year

\$459,827

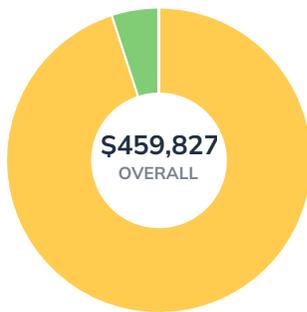
--

--

\$38,319 per month
\$1,260 per day

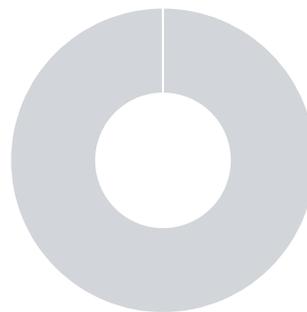
Target: \$0

Actual results
Jan to Dec '22



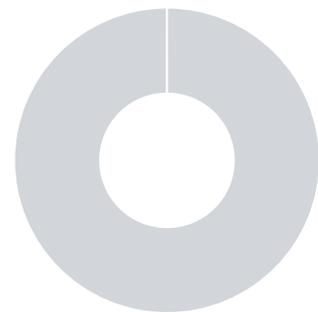
Tap Room	95%
Distribution	5%
Tickets	0%
Miscellaneous Revenue	0%
Bottle Club	0%

Forecast
Jan to Dec '22



No data available

Previous year
Jan to Dec '21



No data available

Revenue breakdown	Actual (\$)	Forecast (\$)	Previous year (\$)
Tap Room	435,236	-- --	0 --
Distribution	24,590	-- --	0 --
Tickets	0	-- --	0 ↑0%
Miscellaneous Revenue	0	-- --	0 ↑0%
Bottle Club	1	-- --	0 --
Total:	459,827	-- --	0 --

Expense & cost breakdown (1 of 2)

Actual results

Vs. forecast

Vs. previous year

\$612,762

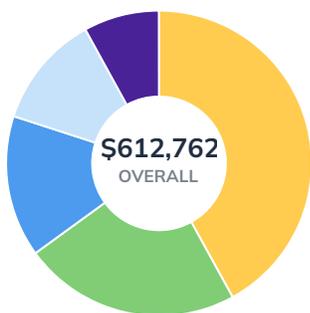
--

↑996%

\$51,064 per month
\$1,679 per day

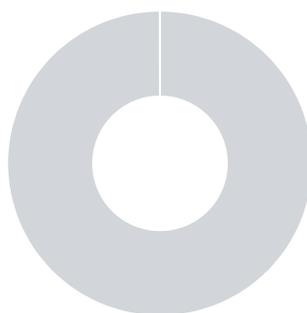
Target: \$55,922

Actual results
Jan to Dec '22



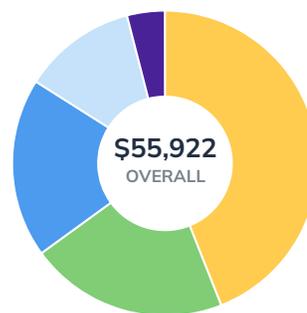
- Salaries & Wages (Excluding Direct) 42%
- Rent + CAM 23%
- Direct Costs 15%
- Operational 12%
- 9 others 8%

Forecast
Jan to Dec '22



No data available

Previous year
Jan to Dec '21



- Operational 44%
- Rent + CAM 21%
- Salaries & Wages (Excluding Direct) 19%
- Professional Services 12%
- 9 others 4%

Expense & cost breakdown	Actual (\$)	Forecast (\$)	Previous year (\$)
Direct Costs	89,994	-- --	1,958 ↑ >999%
Salaries & Wages (Excluding Direct)	258,819	-- --	10,905 ↑ >999%
Employee-Related Expenses (Excluding Direct)	428	-- --	64 ↑ 567%
Rent + CAM	141,986	-- --	11,775 ↑ >999%
Contribution to Charities	0	-- --	0 ↓ 0%
Operational	75,418	-- --	24,624 ↑ 206%
Professional Services	5,053	-- --	6,596 ↓ 23%
Distribution Expense	0	-- --	0 ↓ 0%

continued on next page...

Expense & cost breakdown (2 of 2)

...continued from previous page

Expense & cost breakdown	Actual (\$)	Forecast (\$)	Previous year (\$)
Miscellaneous Expenses	0	-- --	0 ↓ 0%
Interest Incurred	2,658	-- --	0 --
Depreciation and Amortization	37,492	-- --	0 --
Amortization of Other Current Assets	0	-- --	0 ↓ 0%
Income Taxes	914	-- --	0 --
Total:	612,762	-- --	55,922 ↑ 996%

Profit & Loss: Overall (1 of 2)

Profit & Loss	Actual (\$)	Forecast (\$)		Previous year (\$)	
Revenue	459,827	--	--	0	0%
Tap Room	435,236	--	--	0	0%
Distribution	24,590	--	--	0	0%
Tickets	0	--	--	0	0%
Miscellaneous Revenue	--	--	--	--	0%
Bottle Club	1	--	--	0	0%
Direct Costs	89,994	--	--	1,958	↑ >999%
Sales Tax	0	--	--	0	0%
Activities	23,982	--	--	27	↑ >999%
Beer Ingredients	12,544	--	--	497	↑ >999%
Food Purchases	8,804	--	--	0	0%
Merchandise	15,769	--	--	0	0%
COGS Distribution	4,806	--	--	757	↑ 535%
Equipment Rental	5,083	--	--	0	0%
Sanitary Supplies	6,316	--	--	0	0%
Tap Room	9,832	--	--	561	↑ >999%
Miscellaneous Direct Costs	2,858	--	--	116	↑ >999%
Bottle Club	--	--	--	--	0%
Gross Margin	369,833	--	--	(1,958)	↑ >999%
Gross Margin %	80%	--	--	--	--
Operating Expenses	481,704	--	--	53,964	↑ 793%
Salaries & Wages (Excluding Direct)	258,819	--	--	10,905	↑ >999%
Employee-Related Expenses (Excluding Direct)	428	--	--	64	↑ 569%
Rent + CAM	141,987	--	--	11,774	↑ >999%
Contribution to Charities	0	--	--	0	0%
Operational	75,417	--	--	24,625	↑ 206%
Professional Services	5,053	--	--	6,596	↓ 23%
Distribution Expense	0	--	--	0	0%
Miscellaneous Expenses	0	--	--	0	0%
Amortization of Other Current Assets	--	--	--	--	0%
Operating Income	(111,872)	--	--	(55,922)	↓ 100%

continued on next page...

Profit & Loss: Overall (2 of 2)

...continued from previous page

Overall	Actual (\$)	Forecast (\$)		Previous year (\$)	
Interest Expense	2,658	--	--	0	0%
Income Taxes	914	--	--	0	0%
Depreciation and Amortization	37,492	--	--	0	0%
Total Expenses	612,762	--	--	55,922	↑ 996%
Net Profit	(152,936)	--	--	(55,922)	↓ 173%
Net Profit %	(33%)	--	--	--	--

Balance Sheet: Overall

Balance Sheet	Actual (\$)	Forecast (\$)			Previous year (\$)		
Assets	231,781	81,832	↑	183%	137,885	↑	68%
Current Assets	141,031	47,806	↑	195%	64,906	↑	117%
Cash	32,449	32,449	↑	<1%	64,906	↓	50%
Accounts Receivable	114	114	↑	0%	0	--	--
Inventory	33,468	3,468	↑	865%	--	--	--
Other Current Assets	75,000	11,775	↑	537%	--	--	--
Long-Term Assets	90,750	34,026	↑	167%	72,978	↑	24%
Long-Term Assets	90,750	34,026	↑	167%	72,978	↑	24%
Liabilities & Equity	231,781	81,832	↑	183%	137,885	↑	68%
Liabilities	364,879	192,000	↑	90%	129,101	↑	183%
Current Liabilities	364,879	192,000	↑	90%	129,101	↑	183%
Accounts Payable	--	--	--	--	--	--	--
Short-Term Debt	364,879	192,000	↑	90%	129,101	↑	183%
Long-Term Liabilities	0	--	--	--	0	↓	0%
Long-Term Debt	0	--	--	--	0	↓	0%
Equity	(133,098)	(110,168)	↓	21%	8,783	↓	>999%
Paid-In Capital	0	--	--	--	(81)	↑	100%
Retained Earnings	19,838	(110,168)	↑	118%	64,786	↓	69%
Earnings	(152,936)	--	--	--	(55,922)	↓	173%

Revenue

Actual results

\$604,484

\$50,374 per month
\$1,656 per day

Vs. forecast

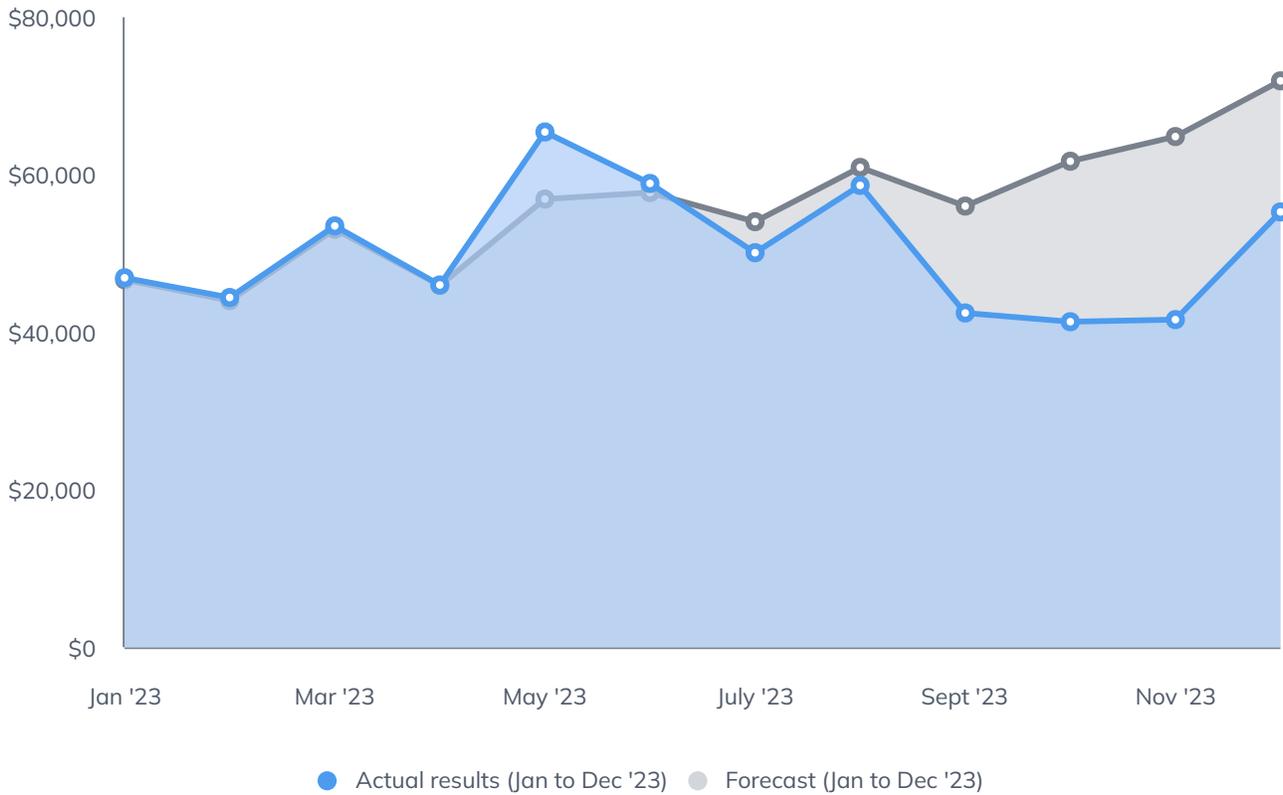
↓ 10%

Target: \$673,749

Vs. previous year

↑ 31%

Target: \$459,827



Expenses & costs

Actual results

\$689,697

\$57,475 per month
\$1,890 per day

Vs. forecast

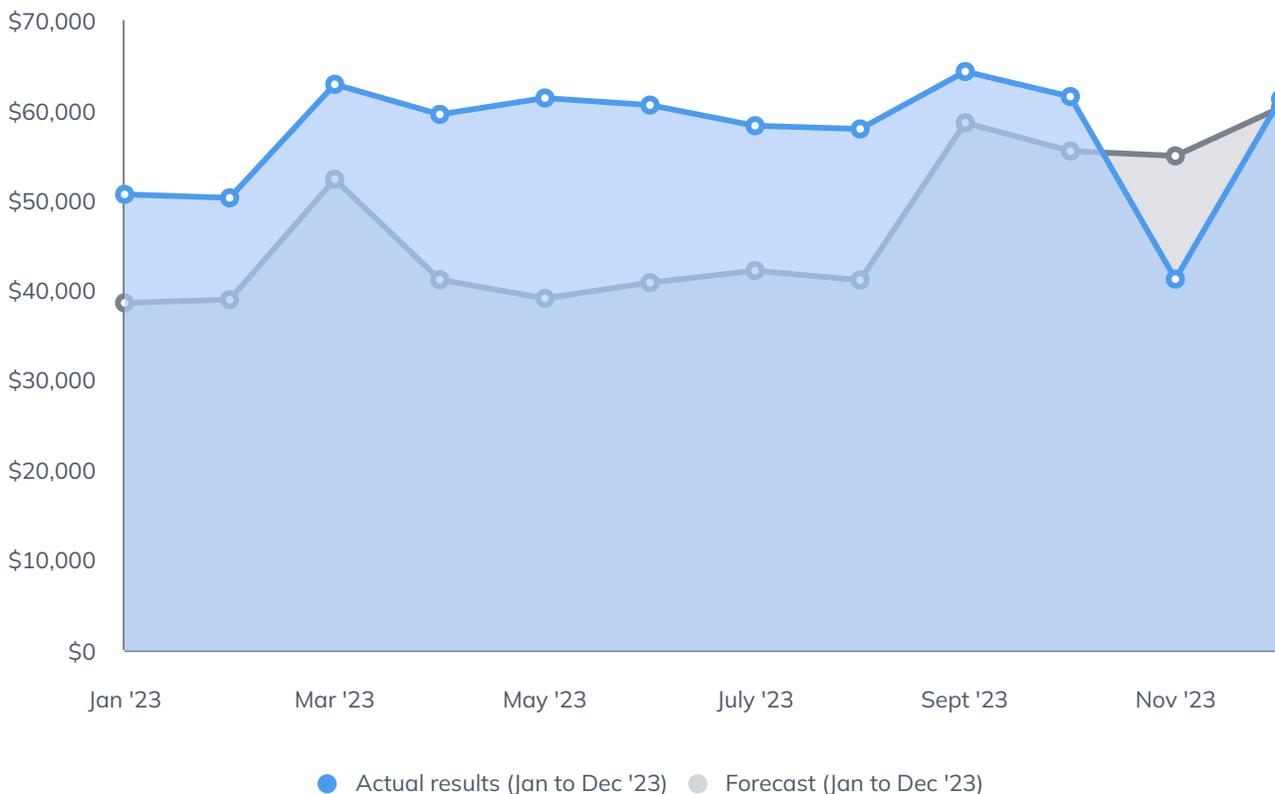
↑22%

Target: \$563,539

Vs. previous year

↑13%

Target: \$612,762



Revenue breakdown

Actual results

\$604,484

\$50,374 per month
\$1,656 per day

Vs. forecast

↓ 10%

Target: \$673,749

Vs. previous year

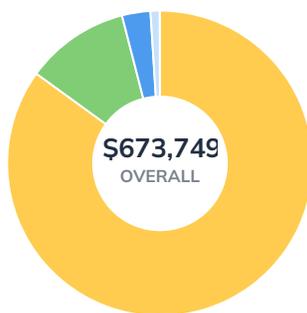
↑ 31%

Target: \$459,827

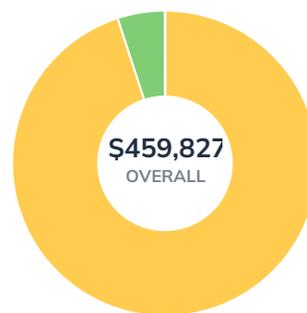
Actual results
Jan to Dec '23



Forecast
Jan to Dec '23



Previous year
Jan to Dec '22



- Tap Room 84%
- Tickets 9%
- Distribution 7%
- Miscellaneous Revenue 0%
- Bottle Club 0%

- Tap Room 85%
- Distribution 11%
- Tickets 3%
- Bottle Club 1%
- Miscellaneous Revenue 0%

- Tap Room 95%
- Distribution 5%
- Tickets 0%
- Miscellaneous Revenue 0%
- Bottle Club 0%

Revenue breakdown	Actual (\$)	Forecast (\$)	Previous year (\$)
Tap Room	508,096	572,885 ↓ 11%	435,236 ↑ 17%
Distribution	42,412	73,447 ↓ 42%	24,590 ↑ 72%
Tickets	53,976	23,042 ↑ 134%	0 --
Miscellaneous Revenue	0	0 --	0 ↑ 0%
Bottle Club	0	4,375 ↓ 100%	1 ↓ 100%
Total:	604,484	673,749 ↓ 10%	459,827 ↑ 31%

Expense & cost breakdown (1 of 2)

Actual results

\$689,697

\$57,475 per month
\$1,890 per day

Vs. forecast

↑22%

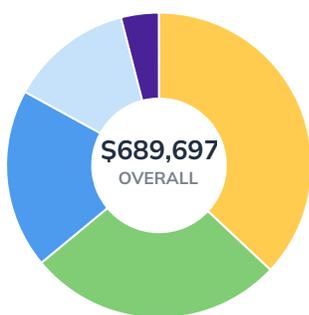
Target: \$563,539

Vs. previous year

↑13%

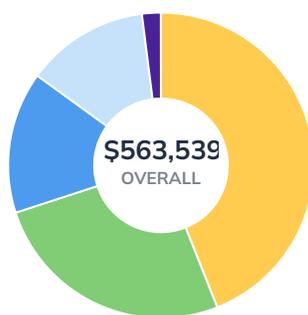
Target: \$612,762

Actual results
Jan to Dec '23



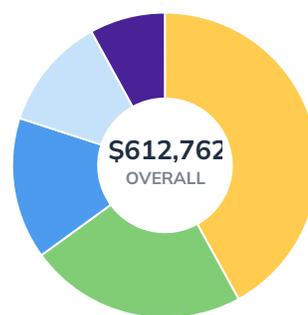
- Salaries & Wages (Excluding Direct) 37%
- Direct Costs 27%
- Rent + CAM 19%
- Operational 13%
- 9 others 4%

Forecast
Jan to Dec '23



- Salaries & Wages (Excluding Direct) 44%
- Rent + CAM 26%
- Direct Costs 15%
- Operational 13%
- 9 others 2%

Previous year
Jan to Dec '22



- Salaries & Wages (Excluding Direct) 42%
- Rent + CAM 23%
- Direct Costs 15%
- Operational 12%
- 9 others 8%

Expense & cost breakdown	Actual (\$)	Forecast (\$)	Previous year (\$)
Direct Costs	184,580	84,313 ↑ 119%	89,994 ↑ 105%
Salaries & Wages (Excluding Direct)	253,742	245,905 ↑ 3%	258,819 ↓ 2%
Employee-Related Expenses (Excluding Direct)	1,205	0 --	428 ↑ 182%
Rent + CAM	133,492	148,880 ↓ 10%	141,986 ↓ 6%
Contribution to Charities	809	100 ↑ 710%	0 --
Operational	87,601	73,200 ↑ 20%	75,418 ↑ 16%
Professional Services	12,471	4,000 ↑ 212%	5,053 ↑ 147%
Distribution Expense	0	0 ↓ 0%	0 ↓ 0%

continued on next page...

Expense & cost breakdown (2 of 2)

...continued from previous page

Expense & cost breakdown	Actual (\$)	Forecast (\$)	Previous year (\$)
Miscellaneous Expenses	0	0 ↓0%	0 ↓0%
Interest Incurred	10,532	7,141 ↑47%	2,658 ↑296%
Depreciation and Amortization	3,782	0 --	37,492 ↓90%
Amortization of Other Current Assets	0	0 --	0 ↓0%
Income Taxes	1,483	0 --	914 ↑62%
Total:	689,697	563,539 ↑22%	612,762 ↑13%

Profit & Loss: Overall (1 of 2)

Profit & Loss	Actual (\$)	Forecast (\$)			Previous year (\$)	
Revenue	604,484	673,749	↓	10%	459,827	↑ 31%
Tap Room	508,096	572,885	↓	11%	435,236	↑ 17%
Distribution	42,412	73,447	↓	42%	24,590	↑ 72%
Tickets	53,976	23,042	↑	134%	0	0%
Miscellaneous Revenue	--	0	--	--	--	0%
Bottle Club	0	4,375	--	--	1	0%
Direct Costs	184,580	84,313	↑	119%	89,994	↑ 105%
Sales Tax	38,553	16,480	↑	134%	0	0%
Activities	58,136	--	--	--	23,982	↑ 142%
Beer Ingredients	35,050	17,813	↑	97%	12,544	↑ 179%
Food Purchases	27,085	7,155	↑	279%	8,804	↑ 208%
Merchandise	1,803	5,116	↓	65%	15,769	↓ 89%
COGS Distribution	5,647	25,707	↓	78%	4,806	↑ 17%
Equipment Rental	9,357	6,353	↑	47%	5,083	↑ 84%
Sanitary Supplies	5,762	3,721	↑	55%	6,316	↓ 9%
Tap Room	1,487	462	↑	222%	9,832	↓ 85%
Miscellaneous Direct Costs	1,700	1,506	↑	13%	2,858	↓ 41%
Bottle Club	--	--	--	--	--	0%
Gross Margin	419,904	589,436	↓	29%	369,833	↑ 14%
Gross Margin %	69%	87%	↓	21%	80%	↓ 14%
Operating Expenses	489,320	472,085	↑	4%	481,704	↑ 2%
Salaries & Wages (Excluding Direct)	253,742	245,905	↑	3%	258,819	↓ 2%
Employee-Related Expenses (Excluding Direct)	1,205	0	--	--	428	↑ 182%
Rent + CAM	133,492	148,880	↓	10%	141,987	↓ 6%
Contribution to Charities	809	100	↑	709%	0	0%
Operational	87,601	73,200	↑	20%	75,417	↑ 16%
Professional Services	12,471	4,000	↑	212%	5,053	↑ 147%
Distribution Expense	0	0	--	--	0	0%
Miscellaneous Expenses	0	0	--	--	0	0%
Amortization of Other Current Assets	--	0	--	--	--	0%
Operating Income	(69,416)	117,351	↓	159%	(111,872)	↑ 38%

continued on next page...

Profit & Loss: Overall (2 of 2)

...continued from previous page

Overall	Actual (\$)	Forecast (\$)	Previous year (\$)
Interest Expense	10,532	7,141 ↑ 47%	2,658 ↑ 296%
Income Taxes	1,484	0 --	914 ↑ 62%
Depreciation and Amortization	3,782	0 --	37,492 ↓ 90%
Total Expenses	689,697	563,539 ↑ 22%	612,762 ↑ 13%
Net Profit	(85,214)	110,210 ↓ 177%	(152,936) ↑ 44%
Net Profit %	(14%)	16% ↓ 186%	(33%) ↑ 58%

Balance Sheet: Overall

Balance Sheet	Actual (\$)	Forecast (\$)		Previous year (\$)	
Assets	214,403	325,480	↓ 34%	231,781	↓ 7%
Current Assets	123,653	291,454	↓ 58%	141,031	↓ 12%
Cash	11,720	276,211	↓ 96%	32,449	↓ 64%
Accounts Receivable	(64)	0	--	114	↓ 156%
Inventory	36,997	3,468	↑ 967%	33,468	↑ 11%
Other Current Assets	75,000	11,775	↑ 537%	75,000	↑ 0%
Long-Term Assets	90,750	34,026	↑ 167%	90,750	↓ 0%
Long-Term Assets	90,750	34,026	↑ 167%	90,750	↑ 0%
Accumulated Depreciation	--	0	--	--	--
Liabilities & Equity	214,403	325,480	↓ 34%	231,781	↓ 7%
Liabilities	432,896	325,438	↑ 33%	364,879	↑ 19%
Current Liabilities	432,896	175,741	↑ 146%	364,879	↑ 19%
Accounts Payable	8,101	0	--	--	--
Income Taxes Payable	--	0	--	--	--
Sales Taxes Payable	--	0	--	--	--
Short-Term Debt	424,795	175,741	↑ 142%	364,879	↑ 16%
Long-Term Liabilities	0	149,697	↓ 100%	0	↓ 0%
Long-Term Debt	0	149,697	↓ 100%	0	↓ 0%
Equity	(218,493)	41	↓ >999%	(133,098)	↓ 64%
Paid-In Capital	0	--	--	0	↑ 0%
Retained Earnings	(133,280)	(110,168)	↓ 21%	19,838	↓ 772%
Earnings	(85,214)	110,210	↓ 177%	(152,936)	↑ 44%

I, William Eddins, certify that:

1. The financial statements of MetroNOME Brewery LLC included in this Form are true and complete in all material respects; and
2. The tax return information of MetroNOME Brewery LLC included in this Form reflects accurately the information reported on the tax return for MetroNOME Brewery LLC for the fiscal years ended 2021 and 2022 (most recently available as of the Date of this Form C).

Signature William Eddins

Name: William Eddins

Title: Co-Owner, CDO