

APPENDIX B:
FINANCIAL STATEMENTS
(Unaudited)

Emerald River of Maine LLC
Statement of Cash Flow - unaudited
For the period ended December 31, 2020

	<u>Current Period</u> <u>Jan 1, 2020 to</u> <u>Dec 31, 2020</u>	<u>Prior Period</u> <u>N/A</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income	32	-
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	768	-
Sales Tax Payable	1	-
Total Adjustments	768	-
Net Cash Flows From Operating Activities	800	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Startup Expenses	(25,629)	-
Net Cash Flows From Investing Activities	(25,629)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Emerald River LLC (MA) contribution	19,522	-
Partner loan to company	25,000	-
Member's Withdrawals	(5,395)	-
Net Cash Flows From Financing Activities	39,127	-
NET INCREASE (DECREASE) IN CASH	14,298	-
CASH - BEGINNING	-	-
CASH - ENDING	14,298	-

Emerald River of Maine LLC
Income Statement - unaudited
For the periods ended Jan 1, 2020 - Dec 31, 2020

	<u>Current Period</u>	<u>Prior Period</u>
	<u>Jan 1, 2020 - Dec 31, 2020</u>	<u>N/A</u>
REVENUES		
Sales	\$ 22.94	\$ -
TOTAL REVENUES	22.94	-
 COST OF GOODS SOLD		
Cost of Sales		-
Other Direct Costs	0.99	-
TOTAL COST OF GOODS SOLD	0.99	-
 GROSS PROFIT (LOSS)	21.95	-
 OPERATING EXPENSES		
Operating Expenses	-	-
TOTAL OPERATING EXPENSES	-	-
 OPERATING PROFIT (LOSS)	21.95	-
 INTEREST (INCOME), EXPENSE & TAXES		
Interest (Income)	(9.75)	-
Interest Expense	-	-
Income Tax Expense	-	-
TOTAL INTEREST (INCOME), EXPENSE & TAXES	(9.75)	-
 NET INCOME (LOSS)	\$ 31.70	\$ -

Emerald River of Maine LLC
Balance Sheet - unaudited
For the period ended Dec 31, 2020

	<u>Current Period</u> <u>31-Dec-20</u>	<u>Prior Period</u> <u>N/A</u>
ASSETS		
Current Assets:		
Cash	\$ 14,297.97	\$ -
Accounts Receivables	-	-
Prepaid Expenses	-	-
Total Current Assets	<u>14,297.97</u>	<u>-</u>
Other Assets:		
Startup Expense	25,629.34	-
Total Other Assets	<u>25,629.34</u>	<u>-</u>
TOTAL ASSETS	\$ 39,927.31	\$ -
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 767.50	\$ -
Sales Tax Payable	0.88	-
Other Liabilities	-	-
Total Current Liabilities	<u>768.38</u>	<u>-</u>
Long-Term Liabilities:		
Notes Payable	25,000.00	-
Total Long-Term Liabilities	<u>25,000.00</u>	<u>-</u>
EQUITY		
Capital Stock/Partner's Equity	19,521.77	-
Opening Retained Earnings	-	-
Dividends Paid/Owner's Draw	(5,394.54)	-
Net Income (Loss)	31.70	-
Total Equity	<u>14,158.93</u>	<u>-</u>
TOTAL LIABILITIES & EQUITY	\$ 39,927.31	\$ -

I, Morriss M. Partee, certify that:

1. The financial statements of Emerald River of Maine LLC included in this Form are true and complete in all material respects; and
2. The tax return information of Emerald River of Maine LLC included in this Form reflects accurately the information reported on the tax return for Emerald River of Maine LLC for the fiscal year ended 2020 (most recently available as of the Date of this Form C).

Signature *Morriss M. Partee*

Name: Morriss M. Partee

Title: Founder/Manager