

BRILLAIRE INC.

Financial Statements (unaudited)
for the Year Ended March 31, 2019
and Notice to Reader

BRILLAIRE INC.
FINANCIAL STATEMENTS
MARCH 31, 2019
(unaudited - see Notice to Reader)

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CHARTERED
PROFESSIONAL
ACCOUNTANTS

DURWARD JONES BARKWELL
& COMPANY LLP

Big enough to know. SMALL ENOUGH TO CARE.

5045 South Service Road
Suite 300
Burlington, ON L7L 5Y7

T. 905.681.6900
TF. 866.407.5318
F. 905.681.6874

NOTICE TO READER

On the basis of information provided by management, we have compiled the balance sheet of Brillaire Inc. as at March 31, 2019 and the statement of income and retained earnings for the year then ended.

We have not performed an audit or review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Durward Jones Barkwell + Company LLP

Durward Jones Barkwell & Company LLP
Licensed Public Accountants

May 6, 2019

BRILLAIRE INC.
 STATEMENT OF INCOME AND RETAINED EARNINGS
 YEAR ENDED MARCH 31, 2019
 (unaudited - see Notice to Reader)

	<u>2019</u>	<u>2018</u>
SALES	\$ 3,379,680	\$ 2,264,849
COST OF GOODS SOLD	3,379,680	2,264,849
GROSS PROFIT	-	-
EXPENSES		
Bank charges and interest	208	-
Professional fees	5,890	-
	6,098	-
LOSS FROM OPERATIONS	(6,098)	-
GAIN ON FOREIGN EXCHANGE	11,475	-
INCOME BEFORE INCOME TAXES	5,377	-
INCOME TAXES	1,424	-
NET INCOME	3,953	-
RETAINED EARNINGS, BEGINNING OF YEAR	-	-
RETAINED EARNINGS, END OF YEAR	\$ 3,953	\$ -

BRILLAIRE INC.
BALANCE SHEET
MARCH 31, 2019
(unaudited - see Notice to Reader)

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets		
Cash	\$ 340,426	\$ 100
Accounts receivable	1,223,117	731,181
	\$ 1,563,543	\$ 731,281
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	\$ 1,554,696	\$ 731,181
Income taxes payable	1,424	-
Due to Westech Advanced Materials Limited	3,370	-
	1,559,490	731,181
SHAREHOLDER'S EQUITY		
Share capital (Note 1)	100	100
Retained earnings	3,953	-
	4,053	100
	\$ 1,563,543	\$ 731,281

Approved by the Board:

..... Director

..... Director

BRILLAIRE INC.
 NOTES TO THE FINANCIAL STATEMENTS
 MARCH 31, 2019
 (unaudited - see Notice to Reader)

1. SHARE CAPITAL

Authorized

Unlimited Class A special shares
 Unlimited Class A common shares
 Unlimited Class B common shares
 Unlimited Class C common shares

Issued

100 Class A common shares

	<u>2019</u>	<u>2018</u>
	\$ 100	\$ 100