BRAINYBRAWN, INC.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	March 31, 2015	March 31, 2014
ASSETS		
Current assets:		
Cash and cash equivalents	$ 3,641	$ 2,711
Accounts receivable	94,437	46,425
Other current assets	1,234	3,293
Total current assets	99,312	52,429
Equipment	7,275	6,245
Other assets:		
Other assets	4,805	61,356
Total other assets	4,805	61,356
Total assets	$ 111,393	$ 120,030
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 63,251	$ 61,962
Accrued expenses	724,849	645,321
Notes payable	38,632	54,837
Total current liabilities	826,732	762,120
Total liabilities	826,732	762,120
Stockholders' deficit:		
Preferred stock, $.0001 value, authorized 25,000,000 and none issued and outstanding; as of March 31, 2015 and March 31, 2014, respectively	-	-
Common stock, $.0001 par value, authorized 500,000,000 shares and 366,438,753 and 199,530,953 issued and outstanding as of March 31, 2015 and March 31, 2014, respectively	36,644	19,953
Additional paid-in capital	12,071,405	11,994,261
Preference shares dividend	(23,888)	-
Deficit accumulated during development stage	(12,799,500)	(12,656,304)
Total stockholders' deficit	(715,339)	(642,090)
Total liabilities and stockholders' deficit	$ 111,393	$ 120,030

See accompanying notes to consolidated financial statements.

These financial statements have not been audited and may vary significantly from audited statements, if and when completed.

BRAINYBRAWN, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the year ended March 31, 2015	For the year ended March 31, 2014
Revenue		
Sales	$ 67,617	$ 118,334
Gross Profit	67,617	118,334
Operating expenses:		
Sales, general and administrative	137,828	251877
Operations	92,979	44641
Total operating expenses	230,807	296,518
Net loss	$ (163,190)	$ (178,184)

See accompanying notes to consolidated financial statements.

These financial statements have not been audited and may vary significantly from audited statements, if and when completed.

BRAINYBRAWN, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the year ended March 31, 2015	For the year ended March 31, 2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (163,190)	$ (178,184)
Adjustments to reconcile net loss to net cash used in operating activities and consolidation:	19,994	73,000
Changes in operating assets and liabilities:		
Decrease (increase) in Accounts Receivable	(48,012)	(24,175)
Decrease (increase) Other current assets	58,610	7,079
Increase (decrease) in accounts payable	1,289	(8,599)
Increase (decrease) in accrued expenses	79,528	64,104
Net cash used in operating activities	(51,782)	(66,775)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipments	(1,030)	(4,664)
Net cash used in investing activities	(1,030)	(4,664)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from stock issuance	93,834	66245
Repayments of notes payable - related party	(16,205)	
Dividends Paid	(23,888)	
Net cash provided by financing activities	53,742	66,245
NET CHANGE IN CASH	930	(5,194)
CASH AT BEGINNING OF YEAR	2,711	7,905
CASH AT END OF YEAR	$ 3,641	$ 2,711
SUPPLEMENTAL INFORMATION:		
Interest paid	$ -	
Income taxes paid	$ -	

See accompanying notes to consolidated financial statements.

These financial statements have not been audited and may vary significantly from audited statements, if and when completed.

BrainyBrawn, Inc.
Notes to the Unaudited Consolidated Financial Statements for the Period Ended March 31, 2015

NOTE 1 - NATURE OF OPERATIONS AND GOING CONCERN

The Company was incorporated in Delaware on January 19, 1999 as Brainybrawn.Com, Inc., and subsequently changed its name to Brainybrawn, Inc., on December 8, 2000. The Company is a custom technology company providing customized web, client-server, and software solutions for a range of industries. The Company's wholly owned subsidiary, Sanvi InfoTech Pvt., Ltd., was acquired in 2009, with approval to record share purchase transaction in Sanvi Infotech Pvt., Ltd's books, pursuant to the rules and guidelines of the Reserve Bank of India, on 11 March 2010. Sanvi Infotech Pvt. Ltd's operations are maintained in Dehradun, India.

As of March 31, 2015, the Company had negative working capital and a stockholders' deficiency of $12,799,500. Further, from inception to March 31, 2015, the Company continued to incur losses. These factors create uncertainly as to the Company's ability to continue as a going concern.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States ("US GAAP").

The financial statements have been prepared on a "going concern" basis, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. However, as of March 31, 2015, the Company had negative working capital and a stockholders' deficiency of $12,799,500. Further, from inception to March 31, 2015, the Company continued to incur losses. These factors create uncertainly as to the Company's ability to continue as a going concern. The Company plans to improve its financial condition by obtaining new financing either by a private placement or public offering of its common stock. Also, the Company plans to offer new services and pursue certain acquisition prospects to attain profitable operations. However, there is no assurance that the Company will be successful in accomplishing these objectives. The financial statements do not include any adjustments that might be necessary should the Company be unable to continue as a going concern.

This summary of accounting policies for BrainyBrawn, Inc. is presented to assist in understanding the Company's financial statements. The accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes.

Principles of Consolidation

The accompanying unaudited consolidated financial statements of the Company include the accounts of its subsidiary. In the opinion of management all adjustments (which include only normal recurring adjustments) necessary to present fairly the financial statements for the years herein have been made.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles

required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses, including estimates of foreign currency fluctuations during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

The Company has no significant off-balance-sheet concentrations of credit risk such as foreign exchange contracts, options contracts or other foreign hedging arrangements.

Property and Equipment, Net

Property and Equipment Property and equipment, net is stated at cost less accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. However, the same is calculated for Sanvi Infotech Pvt. Ltd as per the relevant guidelines of the applicable Company Act of India.

Revenue Recognition

The Company recognizes revenue when there is persuasive evidence of an arrangement, delivery has occurred, the fee is determinable, collectability is reasonably assured and there are no significant remaining performance obligations.

In the fiscal year ending 31 March 2015, the Company generated and recognized a significant majority of its revenues from a company in which the chief executive officer and director of the Company is also an officer, director and majority shareholder.

Stock-Based Compensation

Stock-based compensation is accounted for at the fair value in accordance with SFAS No.123® "accounting for Stock-Based Compensation".

Employment Agreement

On February 1, 2000, the Company executed an Employment Agreement with its chief executive officer for a minimum term of 24 months. Among other things, the agreement entitles the CEO to 10 months salary and any stock option vested or to vest in the year the Agreement is terminated without cause.

Income Taxes

Income taxes are accounted for under the assets and liability method. Current income taxes are provided in accordance with the laws of the respective taxing authorities. Deferred income taxes are provided for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carry-forwards. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is not more likely than not that

some portion or all of the deferred tax assets will be realized.

NOTE 3 - INCOME TAXES

As of March 31, 2015, the Company had a net operating loss carryforward for income tax reporting purposes of approximately $12,799,500 that may be offset against future taxable income through 2027. Current tax laws limit the amount of loss available to be offset against future taxable income when a substantial change in ownership occurs. Therefore, the amount available to offset future taxable income may be limited. No tax benefit has been reported in the financial statements, because the Company believes there is a 50% or greater chance the carryforwards will expire unused.

NOTE 4 - COMMITMENTS

The Company currently maintains office space on a month-to-month basis at normal market rates.

The Company presently occupies office space in Allentown, Pennsylvania under a month to month agreement at a monthly rent of $200.

The Company's mailing address is in Houston, Texas under a month to month agreement at a monthly rent of $15.

The Company's subsidiary, Sanvi Infotech Pvt. Ltd occupies office space in Dehradun, Uttrakhand, India under an annual lease at annual rent of INR 120,000 or INR 10,000 per month.

NOTE 5 – NOTES PAYABLE

The convertible note payable bears interest at 9% and was due to Sunset Beach Investments LTD., the lender on October 21, 2007. In June 2007, $7,500 of the note was converted into 274,580 shares of the Company's common stock. The remaining balance of $7,500 continues to accrue interest at 9% and may be converted at the lender's discretion. The Company, prior to 31 March 2015 has approved the Lender's request to assign $6,690.78 of the convertible note to four unrelated and unaffiliated parties. As on 31 March 2015 the total interest accrued on the said note payable was $ 4783.

In August 2014, the Company issued a 9% Convertible Debenture to a single unaffiliated party in the principal amount of $ 50,000. The convertible debenture matures on August 12, 2015 and converts into shares at $0.0038 per share. As on 31 March 2015 the total interest accrued on the said convertible debenture was $ 1521.

NOTE 6 – RECEIVABLE FROM RELATED PARTY

There is receivable due from the Company's chief executive officer, which does not bear interest, and is due on demand.

NOTE 7 – PAYABLE TO RELATED PARTY

The Loans payable amount of INR 2,418,029 as Unsecured Loans in Sanvi Infotech Pvt. Ltd's accounts for the fiscal year 31 March 2015 is due to the Company's chief executive officer.

The management fee accrued expense amount of US $ 477,961 is due to the Company's chief executive officer in Brainybrawn, Inc.'s accounts as on 31 March 2015.

NOTE 8 – COMMON STOCK

In December of 2014, the Company's Chief Executive Officer converted $120,000 in past due and unpaid compensation into 100,000,000 shares of the Company's common stock at $0.0012 per share.

NOTE 9 – STOCK OPTIONS AND WARRANTS

Stock Options

The Company has issued stock options to officers, directors, and key employees since year 2000.

Outstanding as on 31 March 2015 2,525,000

Exercisable as on 31 March 2015 2,468,750

Number Outstanding	Expiration Date	Number Exercisable
1,875,000	March 6, 2017	1,875,000
650,000	April 1, 2022	593,750
2,525,000		2,468,750

Warrants

The Company currently and during the fiscal year ending 31 March 2015 had no warrants issued and outstanding.

NOTE 10 – SUBSEQUENT EVENTS

Issuance of Shares of Common Stock

In April 7, 2015 the Company issued a total of 30,000,000 shares of its common stock at par value $0.0001 upon conversion of debt and accrued but unpaid interest assigned by a Lender to an unrelated and unaffiliated party.

Notes Payable

In April 6, 2015, the Company issued a 7.5% Convertible Debenture to a single unaffiliated party in the principal amount of $ 27,500. The convertible promissory note matures on July 6, 2016 and shall be convertible into common stock of the Company at conversion prices equal to the lower of $0.002 or 55% of the average of the 3 lowest trading daily prices of the Company's common stock during the 10 consecutive trading days prior to the date on which Holder elects to convert all or part of the Note.