

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**FORM 10-Q**

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended January 31, 2016

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

From transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File No.: 000-54956

**BRK, INC.**

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation or organization)

26-2840468

(I.R.S. Employer Identification No.)

3871 S. Valley View Blvd, Unit 70 Las Vegas, Nevada

(Address of principal executive offices)

89103

(Zip Code)

(702) 572-8050

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.:

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).  Yes  No

As of March 8, 2016 the registrant had 43,083,200 shares of common stock outstanding.

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*Reference in this report to "BRK" "we," "us," and "our" refer to BRK, Inc.*

**SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS**

The Securities and Exchange Commission ("SEC") encourages companies to disclose forward-looking information so that investors can better understand future prospects and make informed investment decisions. This report contains these types of statements. Words such as "may," "expect," "believe," "anticipate," "estimate," "project," or "continue" or comparable terminology used in connection with any discussion of future operating results or financial performance identify forward-looking statements. You are cautioned not to place undue reliance on the forward-looking statements, which speak only as of the date of this report. All forward-looking statements reflect our present expectation of future events and are subject to a number of important factors and uncertainties that could cause actual results to differ materially from those described in the forward-looking statements.

PART I – FINANCIAL INFORMATION

ITEM 1: FINANCIAL STATEMENTS

The financial information set forth below with respect to our statements of operations for the three and nine months ended January 31, 2016 and 2015 is unaudited. This financial information, in the opinion of management, includes all adjustments consisting of normal recurring entries necessary for the fair presentation of such data. The results of operations for the three and nine month periods ended January 31, 2016, are not necessarily indicative of results to be expected for any subsequent period. Our year end is April 30.

BRK, INC.  
BALANCE SHEETS  
(Unaudited)

	January 31, 2016	April 30, 2015
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 1,460	\$ 1,047
Inventory	808	808
Total current assets	<u>2,268</u>	<u>1,855</u>
Fixed assets		
Production equipment, net of accumulated depreciation of \$18,835 and \$15,804, respectively	5,055	8,086
Total assets	<u>\$ 7,323</u>	<u>\$ 9,941</u>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
Current liabilities		
Accounts payable and accrued expense	\$ 10,627	\$ 8,262
Accrued compensation - related party	92,850	72,190
Convertible notes payable - related party	7,089	7,089
Convertible notes payable	115,500	115,500
Short term debt - related party	77,540	50,540
Short term debt	46,900	46,900
Total current liabilities	<u>350,506</u>	<u>300,481</u>
Stockholders' deficit		
Preferred shares, par value \$0.001, 1,000,000 shares authorized; none issued and outstanding as of January 31, 2016 and April 30, 2015	-	-
Common stock, par value \$0.001, 100,000,000 shares authorized; 43,083,200 issued and outstanding as of January 31, 2016 and April 30, 2015	43,083	43,083
Additional paid-in capital	(9,033)	(9,033)
Accumulated deficit	(377,233)	(324,590)
Total stockholders' deficit	<u>(343,183)</u>	<u>(290,540)</u>
Total liabilities and stockholders' deficit	<u>\$ 7,323</u>	<u>\$ 9,941</u>

The accompanying notes are an integral part of the unaudited financial statements.

**BRK, INC.**  
**STATEMENTS OF OPERATIONS**  
(Unaudited)

	Three Months Ended January 31,		Nine Months Ended January 31,	
	2016	2015	2016	2015
Revenue	\$ -	\$ -	\$ -	\$ 161
Operating expenses:				
Selling, general and administrative expenses	12,720	13,867	46,552	41,939
Depreciation	1,009	1,317	3,031	3,951
Loss from operations	(13,729)	(15,184)	(49,583)	(45,729)
Other expense				
Interest expense	(1,020)	-	(3,060)	-
Other expense	(1,020)	-	(3,060)	-
Net loss	<u>\$ (14,749)</u>	<u>\$ (15,184)</u>	<u>\$ (52,643)</u>	<u>\$ (45,729)</u>
Net loss per common share basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted average number of common shares outstanding: basic and diluted	43,083,200	43,083,200	43,083,200	43,083,200

The accompanying notes are an integral part of the unaudited financial statements.

**BRK, INC.**  
**STATEMENTS OF CASH FLOWS**  
(Unaudited)

	<u>Nine Months Ended January 31,</u>	
	<u>2016</u>	<u>2015</u>
<b>Cash Flows From Operating Activities:</b>		
Net loss	\$ (52,643)	\$ (45,729)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	3,031	3,951
Changes in operating assets and liabilities:		
Accounts payable and accrued expense	2,365	(734)
Accrued compensation - related party	20,660	21,355
<b>Net cash used in operating activities</b>	<u>(26,587)</u>	<u>(21,157)</u>
<b>Cash Flows From Financing Activities:</b>		
Proceeds from notes payable	-	5,000
Proceeds from notes payable - related party	27,000	10,000
Principal payments on debt - related party	-	(150)
<b>Net cash provided by financing activities</b>	<u>27,000</u>	<u>14,850</u>
<b>Net change in cash</b>	413	(6,307)
<b>Cash at beginning of period</b>	1,047	10,196
<b>Cash at end of period</b>	<u>\$ 1,460</u>	<u>\$ 3,889</u>
<b>SUPPLEMENT DISCLOSURE</b>		
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -

The accompanying notes are an integral part of the unaudited financial statements.

**BRK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 1 – BASIS OF PRESENTATION AND ORGANIZATION**

BRK, Inc. ("BRK" or the "Company") was incorporated on May 22, 2008 as a Nevada corporation. The Company has developed a product for the repair of hanging venetian blinds. As part of this development the Company has completed the development and is building a machine to make the parts for blind repair that it is selling. The development and testing of the machine is near completion with production and marketing of the product to begin in the very near future.

*BASIS OF PRESENTATION*

The accompanying unaudited financial statements have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission for interim financial information and with the instructions to Form 10-Q. Accordingly, they do not include all of the information required to be included in a complete set of financial statements in accordance with accounting principles generally accepted in the United States of America. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. Operating results for the three and nine months ended January 31, 2016 are not necessarily indicative of the results that may be expected for the fiscal year ending April 30, 2016. The accompanying unaudited financial statements should be read in conjunction with the financial statements and related notes included in the Company's 2015 Annual Report filed with the SEC on July 29, 2015.

*FORWARD STOCK SPLIT*

On December 21, 2015, the Company filed, with the Secretary of State of the State of Nevada, a Certificate of Change, effecting a ten-for-one (10:1) forward split of the Company's issued and outstanding shares of common. The forward split took effect on the over-the-counter markets on January 12, 2016. The number of shares, issued and outstanding and the weighted average for both 2015 and 2014, have been adjusted to reflect the forward stock split.

**NOTE 2 – GOING CONCERN**

As shown in the accompanying financial statements, BRK has an accumulated deficit of \$377,233 and negative working capital of \$348,238 as of January 31, 2016. Unless profitability and increases in stockholders' equity continues, these conditions raise substantial doubt as to BRK's ability to continue as a going concern. The January 31, 2016 financial statements do not include any adjustments that might be necessary if BRK is unable to continue as a going concern.

BRK continues to review its expense structure reviewing costs and their reduction to move towards profitability. The Company's expenses are planned to decrease resulting in profitability and increased shareholders' equity.

**NOTE 3 – RELATED PARTY TRANSACTIONS**

During the nine months ended January 31, 2016, the Company recorded \$22,500 in compensation payable to the President. As of January 31, 2016, \$92,850 was due to the President.

As of January 31, 2016, the balance of notes payable due to related party was \$77,540 and convertible notes payable was \$7,089. \$27,000 was borrowed under notes payable to related party during the nine months ended January 31, 2016. \$18,000 is unsecured, due on demand and bears interest at 12% per annum and \$9,000 is unsecured and due on demand with no interest rate.

**NOTE 4 – SUBSEQUENT EVENTS**

On February 21, 2016 the Company signed a worldwide license agreement to manufacture and distribute the O2Trainer. The product is used by individuals in physical training. The Company will pay a 10% royalty on all sales through February 21, 2026.

## ITEM 2: MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

### *Executive Overview*

BRK Inc. ("BRK" or the "Company") was incorporated on May 22, 2008 as a Nevada corporation. The Company has developed a product for the repair of hanging venetian blinds. As part of this development the Company has completed the development and is building a machine to make the parts for blind repair that it is selling. The development and testing of the machine is near completion with production and marketing of the product to begin in the very near future.

As of the date of this filing we have minimal operations and have recorded minimal revenues for the past two years. Our focus for the next twelve months will be to obtain additional funding to develop and expand our operations and new projects. Our success will depend on our ability to obtain funding through equity and/or debt transactions. However, with the downturn of the United States and world economies, we will encounter substantial competition for the limited financing that will be available in the market place. If we are unable to obtain financing, then we will likely delay further business development and marketing of our product.

In summary, management continues to position the company in a way to best benefit from worldwide economic conditions, trends, events, and demand for new technologies.

### *Liquidity and Capital Resources*

As of January 31, 2016, we had an accumulated deficit of \$377,233. We recorded a net loss of \$14,749 and \$52,643 for the three and nine months ending January 31, 2016. The net loss was \$15,184 and \$45,729 for the same periods during 2015. Based on these numbers there is substantial doubt that we can continue as a going concern unless we obtain external funding. Management plans to continue limited operations until we obtain additional funding to expand our operations.

Working capital was negative \$348,238 as of January 31, 2016 compared to negative \$298,626 as of April 30, 2016. Cash used in operations totaled \$26,587 during the nine months ending January 31, 2016 compared to \$21,157 during the same period in 2015. Funds provided from financing activities was \$27,000 in 2016 compared with funds provided from financing activity of \$14,850 in 2015.

Management expects to continue to issue common stock to pay for the marketing of the product once the machine is in production. The purchasers and manner of issuance will be determined according to our financial needs and the available exemptions. We also note that if we issue more shares of our common stock our shareholders may experience dilution in the value per share of their common stock.

We intend to rely on debt and equity financing, capital contributions from management and sales of our common stock to pay for costs, services, operating leases, litigation expense and future development of our business opportunities. Accordingly, our focus for the next twelve months will be to obtain additional funding through debt or equity financing. Our success in obtaining funding will depend upon our ability to sell our common stock or borrow on terms that are financially advantageous to us. If we are unable to obtain financing, then expansion of our operations will be delayed.

### *Results of Operations*

The Company recorded zero revenue during the three and nine months periods ended January 31, 2016 compared to zero and \$161 for the three and nine months period ended January 31, 2015.

General and administrative expenses for the three and nine months ended January 31, 2016 totaled \$12,720 and \$46,552 compared to \$13,867 and \$41,939 for the same periods in 2015. The decrease for three months and increase for the nine months periods in 2016 over 2015 was due to variance in accounting, legal and consulting payments.



Depreciation was \$1,009 and \$3,031 for the three and nine months periods ended January 31, 2016 compared to \$1,317 and \$3,951 for the same periods ended January 31, 2015. The depreciation was related to fixed assets consisting of a machine and molds with the mold fully depreciated in 2016.

The Company incurred a net loss of \$14,749 and \$52,643 in the three and nine months period ended January 31, 2016 compared to \$15,184 and \$45,729 in the same periods in 2015. The variance in net loss was due to varying general and administrative cost in the three and nine months period ended January 31, 2016 compared to the same periods in 2015.

***Off-Balance Sheet Arrangements***

None

**ITEM 3: QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK**

Not applicable.

**ITEM 4: CONTROLS AND PROCEDURES**

**Evaluation of Disclosure Controls and Procedures**

Based on their evaluation of our disclosure controls and procedures (as defined in Rule 13a-15e under the Securities Exchange Act of 1934 the "Exchange Act"), our principal executive officer and principal financial officer have concluded that as of the end of the period covered by this quarterly report on Form 10-Q such disclosure controls and procedures were not effective due to the lack of segregation of duties and lack of a formal review process that includes multiple levels of review to ensure that information required to be disclosed by us in reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms because of the identification of a material weakness in our internal control over financial reporting which we view as an integral part of our disclosure controls and procedures. The material weakness relates to the lack of segregation of duties in financial reporting, as our financial reporting and all accounting functions are performed by an external consultant with no oversight by a professional with accounting expertise. Our CEO/CFO does not possess accounting expertise and our company does not have an audit committee. This weakness is due to the company's lack of working capital to hire additional staff. To remedy this material weakness, we intend to engage another accountant to assist with financial reporting as soon as our finances will allow.

**Changes in Internal Control over Financial Reporting**

Except as noted above, there have been no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Exchange Act Rules 13a-15 or 15d-15 that occurred during our first quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

## PART II – OTHER INFORMATION

### ITEM 1: LEGAL PROCEEDINGS.

In November 2015, the Company threatened litigation against Melissa Carroll, a shareholder of the Company, regarding breach of contract related to purported services to the Company and title to 12,250,000 shares of common stock of the Company registered in her name. The Company has not filed legal proceedings against Ms. Carroll regarding title to the shares.

### ITEM 1A: RISK FACTORS

There have been no material changes to BRK, Inc.'s risk factors as previously disclosed in our most recent 10-K filing for the year ending April 30, 2015.

### ITEM 2: SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

None

### ITEM 3: DEFAULTS UPON SENIOR SECURITIES.

None

### ITEM 4: MINE SAFETY INFORMATION

None

### ITEM 5: OTHER INFORMATION.

None

### ITEM 6: EXHIBITS

No.	Description
31	Chief Executive Officer Certification
32	Section 1350 Certification
101	XBRL Interactive Data Files

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**BRK, INC.**

Date: March 8, 2016

By : */s/ Brian Keasberry*

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Brian Keasberry  
President  
Chief Executive Officer  
Principal Financial and Accounting Officer

**FORM OF CERTIFICATION  
PURSUANT TO RULE 13a-14 AND 15d-14  
UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED  
CERTIFICATION**

I, Brian Keasberry, certify that:

1. I has reviewed this quarterly report on Form 10-Q of BRK, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements are made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 (e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and has:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize, and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who has a significant role in the registrant's internal control over financial reporting.

Dated: March 8, 2016

By: /s/ Brian Keasberry

Brian Keasberry  
Chief Executive Officer  
Chief Financial Officer

**CERTIFICATIONS PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002  
(18 U.S.C. SECTION 1350)**

In connection with the Quarter Report of BRK, Inc. on Form 10-Q for the period ended January 31, 2016 as filed with the Securities and Exchange Commission (the "Report") Brian Keasberry, Chief Executive Officer and Chief Financial Officer of the Company, does hereby certify, pursuant to §906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. §1350), that to his knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operation of the Company.

Dated: March 8, 2016

By: /s/ Brian Keasberry

Brian Keasberry  
Chief Executive Officer  
Chief Financial Officer

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.