Cherubim Builders Group, LLC
And Its Three Subsidiairies
Consolidated Balance Sheet
As of September 30, 2014

Accrual Basis

	CONSOLIDATED TOTAL
ASSETS	
Current Assets	
Total Checking/Savings	299,926.98
Total Accounts Receivable	1,769,899.39
Total Other Current Assets	58,421.02
Total Current Assets	2,128,247.39
Total Fixed Assets	155,049.19
Total Other Assets	1,204,574.28
TOTAL ASSETS	**3,487,870.86**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Total Accounts Payable	585,039.45
Total Credit Cards	75,390.09
Total Other Current Liabilities	1,251,946.71
Total Current Liabilities	1,912,376.25
Total Long Term Liabilities	298,600.49
Total Liabilities	2,210,976.74
Equity	
Shareholder Distributions	-78,200.00
Net Income	110,007.55
Capital Surplus	1,006,956.00
Retained Earnings	236,130.57
Common Stock	2,000.00
Total Equity	1,276,894.12
TOTAL LIABILITIES & EQUITY	**3,487,870.86**

Cherubim Builders Group, LLC
And Its Three Subsidiairies
Consolidated Profit And Loss
January through September 2014

Accrual Basis

	CONSOLIDATED TOTAL
Ordinary Income/Expense	
Total Income	5,901,561.90
Total COGS	4,865,682.89
Gross Profit	1,035,879.01
Total Expense	927,735.30
Net Ordinary Income	108,143.71
Other Income/Expense	
Total Other Income	140.12
Total Other Expense	-1,723.72
Net Other Income	1,863.84
Net Income	**110,007.55**

Cherubim Builders Group, LLC
Consolidated Statement Of Cash Flow
January through September 2014

	CONSOLIDATED TOTAL
OPERATING ACTIVITIES	
Net Income	110,007.55
Net cash provided by Operating Activities	-454,670.12
Net cash provided by Investing Activities	-476,719.03
Net cash provided by Financing Activities	1,005,514.50
Net cash increase for period	74,125.35
Cash at beginning of period	225,801.63
Cash at end of period	**299,926.98**

CHERUBIM BUILDERS GROUP, LLC

Notes To Consolidated Financial Statements

For The Periods Ended

December 31, 2013 and September 30, 2014

(UNAUDITED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Description of Companies and Principles of Consolidation

The accompanying consolidated financial statements include Cherubim Builders Group, LLC and its three wholly owned subsidiaries Watermasters Restoration, Inc.; Metroplex Home Repair Inc. dba Gregg Construction; and Designer Lane, LLC (the "Company") and (collectively referred to as the "Companies"). The Companies are organized, each with its own business model, for the purpose of providing general contracting services within the residential and commercial construction industry. The companies also provide residential water, fire and storm restoration and reconstruction services for the insurance industry, including USAA, State Farm and Allstate. Designer Lane, LLC specializes in design services and product sales for residential and commercial reconstruction and remodeling, specializing in custom kitchens, cabinets, counter-tops, built-ins, bathrooms and outdoor living areas. The companies currently serve the Texas and Oklahoma markets.

Cherubim Builders Group, LLC was acquired by Victura Construction Group, Inc. on March 18, 2014. All financials for Cherubimn Builders Group, LLC and Victura Construction Group, Inc., have been prepared as if that transaction occurred on January 1, 2014.

(b) Revenue and Cost Recognition

Contract revenue is recorded using the cost-to-cost percentage of completion method. Under this method, revenue is recognized by applying the percentage of completion to the projected total revenue. Revisions in cost and revenue estimates are reflected in the accounting period in which the facts that require the revision become known. Contract costs include all direct material and labor costs.

General and administrative costs are charged to expense as incurred. Provisions for estimated losses on uncompleted contracts are made during the period in which such losses are determined.

The asset, "Costs and estimated earnings in excess of billings on uncompleted contracts," represents revenues recognized in excess of amounts billed on uncompleted contracts. The liability, "Billings in excess of costs and estimated earnings on uncompleted contracts," represents billings in excess of revenues recognized on uncompleted contracts.

(c) Use of Estimates

The process of preparing consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the consolidated financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

(d) Cash Equivalents

The Companies consider all highly liquid investments with original maturities of three months or less from the date of purchase to be cash equivalents.

(e) Receivables

Contract receivables consist of uncollateralized customer obligations due under normal trade terms requiring payment within 30 days of the invoice date. Contract receivables are typically applied to a specific identified invoice. Management will establish a reserve for bad debts from time to time to cover any potential uncollectible accounts. At December 31, 2013 and September 30, 2014, there were no such accounts deemed to be potentially uncollectible by management.

(f) Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. Depreciation and amortization expense is provided for on the straight-line method over the estimated useful lives of the assets, generally three to five years. Maintenance and repairs are charged to expense as incurred and expenditures for major improvements are capitalized. When assets are retired or otherwise disposed of, the property accounts are relieved of costs and accumulated depreciation and any resulting gain or loss is credited or charged to operations.

(g) Income Taxes

The Company utilizes the liability method of accounting for income taxes. Under the liability method, deferred income tax assets and liabilities are provided based on the difference between the financial statement and tax bases of assets and liabilities measured by the currently enacted tax rates in effect for the years in which these differences are expected to reverse. Deferred tax expense or benefit is the result of changes in deferred tax assets and liabilities.

h) Concentration of Credit Risk

The Companies maintain cash and cash equivalents with a credit quality financial institution. The cash balances did not exceed the FDIC insurance limit at December 31, 2013 and September 30, 2014.

Contract receivables at December 31, 2013 and September 30, 2014 include receivables from one customer, which management estimates represents approximately 50% of the outstanding balances on those dates. Revenues earned for the years ended December 31, 2013 and September 30, 2014 include revenues from the same customer, which management estimates represents approximately 50% of the total revenues in those years. That one customer is USAA Home Insurance, a twenty-five billion dollar Fortune 50 company. Administration and awarding of insurance related renovation and restoration work is performed by a third party administrator for a fee of 4% of the contracted amount. The third party administrator monitors service level requirements and response times, financial soundness, background screening of laborers and subcontractors, insurance coverages and warranty obligations of the Companies for worked performed.

The Companies' principal market is Texas and Oklahoma. In 2013 and 2014, all of the Companies revenues were generated within that market.

(i) Impairment of Long-Lived Assets

The Companies periodically review the carrying value of its long-lived assets, including property and equipment, whenever events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is recognized to the extent fair value of a long-lived asset is less than the carrying amount. Fair value is determined based upon the estimated future cash inflows attributable to the asset less estimated future cash outflows. No such losses were recognized during the periods ended December 31, 2013 and September 30, 2014.

(j) Warranty

The Companies policy is to warrant all materials and labor for up to three years. Management believes that based on its historical experience that an estimated liability is not necessary. The Companies periodically assesses the adequacy of this presumption and adjusts the liability if necessary.

(k) Recent Accounting Pronouncements

The Companies management has evaluated the recently issued accounting pronouncements through the date these financial statements were available to be issued and has determined the application of these pronouncements will have no material impact on the Companies' financial position and results of operations.

2. WORK IN PROCESS ON THE BALANCE SHEET

Included in the accompanying balance sheet as of September 30, 2014, are the following WIP calculations:

Within "Other Current Assets" there are costs and estimated earnings, in excess of billings on uncompleted contracts, in the amount of $77,273.

Within "Other Current Liabilities" there are billings, in excess of costs and estimated earnings on uncompleted contracts, in the amount of $763,846.

3. LONG-TERM DEBT

Long-term debt as of September 30, 2014 consisted of the following:

Notes payable to finance companies, amortizing monthly through December 2018, payable in monthly installments of approximately $4,500 including interest from 0.00% to 6.74%, secured by vehicles for a toal amount of $181,406.

4. COMMITMENTS AND CONTINGENCIES

Rent expenses incurred under an operating lease for facilities were $40,500 and $46,110 for the periods ended December 31, 2013 and September 30, 2014, respectively.

The Companies carry a broad range of insurance coverage, including business, auto liability, and general liability, workers compensation, and an umbrella policy. The Companies have not incurred significant uninsured losses relating to any of these policies.

5. LINE OF CREDIT

At September 30, 2014, the Companies had an available line of credit with a bank in the amount of $650,000 expiring June 18, 2015 with interest at the Wall Street Journal prime rate plus 1%, collateralized by the Companies' receivables. As of September 30, 2014, the Companies had drawn $440,000 on this line.

6. RELATED PARTY TRANSACTIONS

From time to time the Companies make short-term advances to the members. And, from time to time the members make short-term advances to the Companies.

The lessor for the lease for the facilities is also a member of Cherubim Builders Group, LLC.

The Company provides vehicles to the three members of Cherubim Builders Group, Inc.

One member of Cherubim Builders Group, Inc. is also a personal guarantor for the lines of credit and several of the vehicle loans.

7. FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amounts of the Companies cash and cash equivalents, receivables, and accounts payable approximate their fair value.

8. LEFT BLANK INTENTIONALLY

9. MISCELLANEOUS EVENTS

On May 16, 2014, the maturity of the Companies bank line of credit of $650,000 was extended to December 16, 2015. On February 28, 2014, the Companies established an additional line of credit of $80,000, which has a maturity of February 26, 2015. Both lines of credit have essentially the same interest rate and repayment terms.

On March 18, 2014 the Companies effectuated a reverse merger with Victura Construction Group, Inc., a publicly traded company. This transaction is more fully described in the audited Consolidated Financial Statements of Victura Construction Group, Inc.

On April 28, 2014 the Companies entered into a Royalty Purchase Agreement wherein the purchaser acquired a royalty interest of 2.5% of the gross revenues of the Companies, with a minimum monthly payment of $20,833, for a purchase price of $1,000,000. The royalty purchase agreement is perpetual, however, the Companies have a right to repurchase one half of the royalty interest upon the fifth anniversary of the agreement for $900,000. Simultaneously with this event, said Royalty Purchase Agreement was assumed by the Companies' parent company, Victura Construction Group, Inc., leaving the Companies with only a contingent liability.

On December 2, 2014 the Companies entered into a five-year lease agreement commencing January 1, 2015 with monthly lease payments of $4,000 per month with no escalations during the term of the lease. The Companies will be responsible for utilities and insurance and the lessor will be responsible for the real estate taxes. The lessor for the operating lease for the facilities was also a member of Cherubim Builders Group, LLC before the merger with Victura Construction Group, Inc.