INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC. (Formerly Fima, Inc.)
CONDENSED BALANCE SHEETS
(Unaudited)

	September 30, 2015	December 31, 2014
ASSETS		
Current assets:		
Cash	$ 334,625	$ -
Securities available for sale	-	80,236
Inventory	142,087	-
Prepaid expenses	253,202	-
Total current assets	729,914	80,236
Property and equipment, net	8,507	-
Total assets	$ 738,421	$ 80,236
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accounts payable	$ 430	$ 441
Accrued expenses	31,259	-
Notes payable, related parties	-	11,370
Convertible notes payable, related parties	-	5,764
Convertible notes payable, net of discounts of $307,801 and $-0- at September 30, 2015 and December 31, 2014, respectively	382,563	-
Total current liabilities	414,252	17,575
Stockholders' equity (deficit):		
Preferred stock, $0.00001 par value, 50,000,000 shares authorized, 1,000,000 and -0- shares issued and outstanding at September 30, 2015 and December 31, 2014, respectively	10	-
Common stock, $0.00001 par value, 1,950,000,000 shares authorized, 404,772,097 and 571,458,097 shares issued and outstanding at September 30, 2015 and December 31, 2014, respectively	4,048	5,715
Additional paid in capital	2,456,629	2,380,555
Subscriptions payable, consisting of 166,967,705 shares at September 30, 2015	1,019,466	-
Accumulated deficit	(3,155,984)	(2,323,609)
Total stockholders' equity (deficit)	324,169	62,661
Total liabilities and stockholders' equity (deficit)	$ 738,421	$ 80,236

See accompanying notes to financial statements.

INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC. (Formerly Fima, Inc.)
CONDENSED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2015	2014	2015	2014
Revenue	$ -	$ -	$ -	$ -
Cost of goods sold	1,475	-	1,475	-
Gross profit	(1,475)	-	(1,475)	-
Operating expenses:				
General and administrative	162,815	364	303,366	5,364
Compensation	124,250	-	185,500	-
Professional fees	80,139	750	350,608	93,650
Depreciation	457	-	641	-
Total operating expenses	367,661	1,114	840,115	99,014
Net operating loss	(369,136)	(1,114)	(841,590)	(99,014)
Other income (expense):				
Interest income	33	-	81	-
Interest expense	(55,687)	(234)	(81,009)	(1,178)
Gain on extinguishment of debt	-	-	-	36,961
Total other income (expenses)	(55,654)	(234)	(80,928)	35,783
Net loss	$ (424,790)	$ (1,348)	$ (922,518)	$ (63,231)
Weighted average number of common shares outstanding - basic and fully diluted	396,304,488	543,738,317	392,169,152	533,902,848
Net loss per share - basic and fully diluted	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)

See accompanying notes to financial statements.

INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC. (Formerly Fima, Inc.)
CONDENSED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Nine Months Ended September 30, 2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (922,518)	$ (63,231)
Accumulated deficit acquired in merger	(347,933)	-
Adjustments to reconcile net loss		
to net cash used in operating activities:		
Loss on securities available for sale	80,236	51,181
Depreciation	641	-
Amortization of debt discounts	333,656	-
Stock based compensation	139,800	-
(Decrease) increase in assets:		
Inventory	(142,087)	-
Prepaid expenses	(253,202)	-
Increase (decrease) in liabilities:		
Accounts payable, related parties	(11)	(13,809)
Accrued expenses	31,259	(1,200)
Accrued interest, related parties	-	(21,419)
Net cash used in operating activities	(1,080,159)	(48,478)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(9,148)	-
Net cash used in investing activities	(9,148)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from notes payable, related parties	257,321	13,834
Repayments on notes payable, related parties	(274,455)	(7,356)
Proceeds from convertible notes payable	422,100	-
Proceeds from the sale of common stock and subscriptions payable	1,018,966	42,000
Net cash provided by financing activities	1,423,932	48,478
NET CHANGE IN CASH	334,625	-
CASH AT BEGINNING OF PERIOD	-	-
CASH AT END OF PERIOD	$ 334,625	$ -
SUPPLEMENTAL INFORMATION:		
Interest paid	$ -	$ -
Income taxes paid	$ -	$ -
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Unrealized net loss on securities available for sale	$ -	$ (19,764)
Value of shares issued for conversion of debt	$ 2,500	$ -

See accompanying notes to financial statements.