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

	December 31, 2015
ASSETS	
Current assets:	
Cash	$ 2,249
Securities available for sale	-
Inventory	142,087
Prepaid expenses	253,202
Accounts Receivable	70,800
Total current assets	468,338
Property and equipment, net	8,507
Total assets	$ 476,845
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	
Current liabilities:	
Accounts payable	$ 430
Accrued expenses	52,487
Notes payable, related parties	-
Convertible notes payable, related parties	-
Convertible notes payable, net of discounts of $307,801 and $307,801 at December 31, 2015 and September 30, 2015, respectively	382,563
Total current liabilities	435,480
Stockholders' equity (deficit):	
Preferred stock, $0.00001 par value, 50,000,000 shares authorized, 1,000,000 and 1,000,000 issued and outstanding at December 31, 2015 and December 31, 2015, respectively	10
Common stock, $0.00001 par value, 1,950,000,000 shares authorized, 404,772,097 and 404,772,097 shares issued and outstanding at and December 31, 2015 and September 30, 2015, respectively	4,048
Additional paid in capital	3,423,757
Subscriptions payable, consisting of 166,967,705 shares at September 30, 2015	1,019,466
Accumulated deficit	(4,405,916)
Total stockholders' equity (deficit)	41,365
Total liabilities and stockholders' equity (deficit)	$ 476,845

See accompanying notes to financial statements.

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

	December 31, 2015
Revenue	$ 30,000
Cost of goods sold	51,875
Gross profit	(21,875)
Operating expenses:	
General and administrative	404,488
Compensation	247,333
Professional fees	467,477
Depreciation	855
Total operating expenses	1,120,153
Net operating loss	(1,142,028)
Other income (expense):	
Interest income	108
Interest expense	(108,012)
Gain on extinguishment of debt	-
Total other income (expenses)	(107,904)
Net loss	$ (1,249,932)
Weighted average number of common shares outstanding - basic and fully diluted	392,169,152
Net loss per share - basic and fully diluted	$ (0.00)

See accompanying notes to financial statements.

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

	December 31, 2015	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (1,249,932)	
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	
Depreciation	855	
Amortization of debt discounts	27,380	
Stock based compensation	139,800	
(Decrease) increase in assets:		
Inventory	(142,087)	
Prepaid expenses	(253,202)	
Accounts receivables	70,800	
Increase (decrease) in liabilities:		
Accounts payable, related parties	(11)	
Accrued expenses	(21,228)	
Accrued interest, related parties	-	
Net cash used in operating activities	(1,695,322)	
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	
Repayments on notes payable, related parties	(274,455)	
Proceeds from convertible notes payable	422,100	
Proceeds from the sale of common stock and subscriptions payable	967,128	
Net cash provided by financing activities	1,372,094	
NET CHANGE IN CASH	(332,376)	
CASH AT BEGINNING OF PERIOD	334,625	
CASH AT END OF PERIOD	$ 2,249	$ -
SUPPLEMENTAL INFORMATION:		
Interest paid	$ -	
Income taxes paid	$ -	
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Unrealized net loss on securities available for sale	$ -	
Value of shares issued for conversion of debt	$ 2,500	

See accompanying notes to financial statements.