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

ASSETS	
Current assets:	
Cash	$ 301
Securities available for sale	-
Inventory	142,087
Prepaid expenses	253,202
Accounts Receivable	70,800
Total current assets	466,390
Property and equipment, net	8,507
Total assets	$ 474,897
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	
Current liabilities:	
Accounts payable	$ 1,737
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 March 31, 2016 and December 31, 2015, respectively	382,563
Total current liabilities	436,787
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 March 31, 2016 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 March 31, 2016 and December 31, 2015, respectively	4,048
Additional paid in capital	3,789,111
Subscriptions payable, consisting of 166,967,705 shares at March 31, 2016	1,019,466
Accumulated deficit	(4,774,525)
Total stockholders' equity (deficit)	38,110
Total liabilities and stockholders' equity (deficit)	$ 474,897

See accompanying notes to financial statements.

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

	March 31, 2015
Revenue	$ -
Cost of goods sold	-
Gross profit	-
Operating expenses:	
General and administrative	121,346
Compensation	74,200
Professional fees	146,087
Depreciation	-
Total operating expenses	341,633
Net operating loss	(341,633)
Other income (expense):	
Interest income	27
Interest expense	(27,003)
Gain on extinguishment of debt	-
Total other income (expenses)	(26,976)
Net loss	$ (368,609)
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)

	March 31, 2015
CASH FLOWS FROM OPERATING ACTIVITIES	
Net loss	$ (368,609)
Accumulated deficit acquired in merger	-
Adjustments to reconcile net loss	
to net cash used in operating activities:	
Loss on securities available for sale	-
Depreciation	-
Amortization of debt discounts	-
Stock based compensation	-
(Decrease) increase in assets:	
Inventory	-
Prepaid expenses	-
Accounts receivables	-
Increase (decrease) in liabilities:	
Accounts payable, related parties	1,307
Accrued expenses	-
Accrued interest, related parties	-
Net cash used in operating activities	(367,302)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	-
Net cash used in investing activities	-
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from notes payable, related parties	-
Repayments on notes payable, related parties	-
Proceeds from convertible notes payable	-
Proceeds from the sale of common stock and subscriptions payable	365,354
Net cash provided by financing activities	365,354
NET CHANGE IN CASH	(1,948)
CASH AT BEGINNING OF PERIOD	2,249
CASH AT END OF PERIOD	$ 301
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	

See accompanying notes to financial statements.