AV1 GROUP, INC.
(A Development Stage Company)
BALANCE SHEET
Unaudited

		December 31, 2013
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$	-
TOTAL CURRENT ASSETS		-
TOTAL ASSETS	$	-
		=========
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
NONE CURRENT LIABILITIES		
Convertible Notes Payable - Spier Group, Inc.	$	50,000
TOTAL CURRENT LIABILITIES		50,000
TOTAL LIABILITIES		50,000
STOCKHOLDERS' EQUITY (DEFICIT)		
Preferred Stock, 5,000,000 shares authorized; $0.001 par value, none issued and outstanding		-
Common Stock, 10,000,000,000 shares authorized; $0.001 par value, 10,000,000,000 shares issued and outstanding		10,000,000
Additional Paid-In Capital		-
Deficit Accumulated During Development Stage		(10,050,000)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)		(50,000)
TOTAL LIABILITITIES AND STOCKHOLDERS EQUITY (DEFICIT)	$	-
		==========

The accompanying notes are an integral part of these financial statements.

AV1 GROUP, INC.
(A Development Stage Company)

STATEMENTS OF OPERATIONS
Unaudited

	For Year Ended December 31, 2013
REVENUES	
Revenues	$ -
Total Revenues	-
EXPENSES	
General and Administrative	-
Operating Expenses	-
Operating Income (Loss)	-
Other Income (Expense)	
Interest Expense	-
Net Loss Before Taxes	-
Provision for income taxes	-
NET LOSS	$ -
BASIC AND DILUTED LOSS PER COMMON SHARE	$ -
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	10,000,000,000

AV1 GROUP, INC.

(A Development Stage Company)
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Year Ended December 31, 2013
CASH FLOWS FROM OPERATING ACTIVITIES:	
Net Loss for the Period	$ -
Adjustments to reconcile net loss to net cash used in operating activities:	
Stock issued for services	
Changes in Operating Assets and Liabilities	
Increase in Accounts Payable	
Net cash used in operating activities	-
CASH FLOWS FROM FINANCING ACTIVITIES:	
Issuance of Common Stock for cash or cash equivalent	
Net Cash Provided by Financing Activities	-
Net (Decrease) Increase in Cash	-
Cash at Beginning of Period	-
Cash at End of Period	$ -
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:	`
Cash paid during the year for:	
Interest	$ -
Income Taxes	$ -

SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:

AV1 GROUP, INC.

(A Development Stage Company)

STATEMENTS OF STOCKHOLDERS' EQUITY

For the Year Ended December 31, 2013

Unaudited

	Common Stock				
	Number of shares	**Amount**	**Additional Paid-in Capital**	**Shares Subscriptions Receivable**	
Balance on December 31, 2012	10,000,000,000	$ 10,000,000	$ -	$ -	$
Common stock issued during period	-	-	-	-	
Net loss for the period ended	-	-	-	-	
Balance, December 31, 2013	10,000,000,000	$ 10,000,000	$ -	$ -	$

AVI GROUP, INC.
(A Development Stage Enterprise)
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

December, 2013

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

The Company was incorporated in the State of Arizona as a for-profit Company in 1998 and established a fiscal year end of December 31. We moved our Company from Arizona to Nevada in February, 2004. We are a development-stage Company which intends to focus our investments and holdings to the legal, medical and recreational marijuana markets.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation
In the opinion of management, the accompanying balance sheets, statements of operations, stockholders' deficit and cash flows include all adjustments, consisting only of normal recurring items, for their fair presentation in conformity with accounting principles generally accepted in the United States. These financial statements are presented in United States dollars.

Property
The Company does not own or rent any property. Our principal executive offices are located in La Jolla, California.

Revenue and Cost Recognition
The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.

Cash and Cash Equivalents
The Company considers all highly liquid investments with maturity of three months or less to be cash equivalents.

Use of Estimates and Assumptions
Preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The Company follows the liability method of accounting for income taxes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax balances. Deferred tax assets and liabilities are measured using enacted or substantially enacted tax rates expected to apply to the taxable income in the years in which those differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the date of enactment or substantive enactment.

Net Loss per Share

Basic loss per share includes no dilution and is computed by dividing loss available to common stockholders by the weighted average number of common shares outstanding for the period. Dilutive loss per share reflects the potential dilution of securities that could share in the losses of the Company. Because the Company does not have any potentially dilutive securities, the accompanying presentation is only of basic loss per share.

AVI GROUP, INC.
(A Development Stage Enterprise)
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

December 31, 2013

NOTE 3 – GOING CONCERN

The Company's financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. Currently, the Company has a working capital deficit of $50,000, and an accumulated deficit of $10,050,000. The Company does not have a source of revenue sufficient to cover its operation costs giving substantial doubt for it to continue as a going concern. The Company will be dependent upon the raising of additional capital through placement of our common stock in order to implement its business plan, or merge with an operating company. There can be no assurance that the Company will be successful in either situation in order to continue as a going concern. The Company is funding its initial operations by way of issuing Founder's shares.

The officers and directors have committed to advancing certain operating costs of the Company, including Legal, Audit, Transfer Agency and Edgarizing costs

NOTE 4 – CAPITAL STOCK

The Company's capitalization is 10,000,000,000 common shares with a par value of $0.001 per share, and 5,000,000 preferred shares with a par value of $0.001 per share.

As of December 31, 2012, the Company has not granted any stock options and has not recorded any stock-based compensation.

NOTE 5 – INCOME TAXES

We did not provide any current or deferred U.S. federal income tax provision or benefit for any of the periods presented because we have experienced operating losses since inception. Accounting for Uncertainty in Income Taxes when it is more likely than not that a tax asset cannot be realized through future income the Company must allow for this future tax benefit. We provided a full valuation allowance on the net deferred tax asset, consisting of net operating loss carry forwards, because management has determined that it is more likely than not that we will not earn income sufficient to realize the deferred tax assets during the carry forward period.

	December 31, 2013
Net operating loss carry forward	$0
Effective Tax rate	35%
Deferred Tax Assets	0
Less: Valuation Allowance	0
Net deferred tax asset	$0

NOTE 6 - SUBSEQUENT EVENTS

On April 1, 2014 a change of control of the Company took where Marijuana Incubator Group, Inc. acquired 5,265,051,758 common shares of the Company.