

GEMINI GROUP GLOBAL CORP.
Consolidated Balance Sheet
Year Ending Year December 31, 2013

	<u>Year Ending 12/31/2013</u>
Assets	
Current Assets	
Cash	725
Accounts Receivable	4,500
Total Current Assets	<u>5,225</u>
Other Assets	20,040
Total Other Assets	<u>20,040</u>
Fixed Assets	
Furniture & Fixture	1,275
Less Accum Depreciation	(1,275)
Total Fixed Assets	<u>0</u>
Total Assets	<u><u>25,265</u></u>
Liabilities	
Current Liabilities	
Accounts Payable	36,264
Notes Payable	200,000
Loans from Officers	15,500
Total Liabilities	<u>251,764</u>
Total Shareholders' Equity	45,467
Common Stock Issued--29,966,010	
Preferred Classes--1,550,050	
Retained Earnings	<u>(271,966)</u>
Total Equity	<u>(226,499)</u>
Liabilities and Equity	<u><u>25,265</u></u>

GEMINI GROUP GLOBAL CORP.
Consolidated Income Statement
Year Ending Year December 31, 2013

	<u>Year Ending 12/31/2013</u>
Revenues	4,575
 Operating Expenses	
Salary Expense	37,581
Lease Expense	7,277
Interest Expense	40,000
Phone, Fax, etc.	2,845
Product Development Expenses	62,705
Office Expenses/Supplies, etc	588
Misc. Expenses	757
Total Expenses	151,753
 Net Profit(Loss)	(147,178)

GEMINI GROUP GLOBAL CORP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

(1) Company History

We were organized under the laws of the State of Nevada on February 1, 1989, under the name East End Investment, Inc. for the purpose of engaging in the business of investing and all other lawful businesses. We have undertaken a number of name changes during our history. In 2013, management elected to change the name of the corporation to Gemini Group Global Corp. to better reflect the company's business strategy.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

Method of Accounting

This summary of significant accounting policies of Polaris International Holdings, Inc. (the Company) is presented to assist in understanding the company's financial statements. The financial statements and notes are the representations of the Company's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Revenue Recognition

Revenue is recognized when the Company provides services. The Company will be paid directly by the client. The payment will be made within 30 days to 60 days upon the Company completing its services. Some payments are made in installments upon an executed service agreement.

Cash and Cash Equivalents

The Company considers all short-debt securities with maturity of three months or less to be cash equivalents.

Fair Value of Financial Instruments

Pursuant to SFAS No. 107, "Disclosures about Fair Value of Financial Instruments", the Company is required to estimate the fair value of all financial instruments included on its balance sheet. At Year End financial instruments consisted of cash and cash equivalents, accounts receivable, and accounts payable. The company considers its items in the financial statements to approximate their value due to the relatively short period of time between organization of instruments and their expected realization.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

(3) DEBT

The Company has \$200,000 in convertible notes payable as of December 31, 2013.

Convertible Notes

DECEMBER 2008 \$ 100,000

MAY 2010 \$ 100,000

(4) FUNDING

The Company has issued several convertible notes payable displayed in Note (3) for the purpose of working capital for the Company.

(5) RELATED PARTY TRANSACTIONS

Not Applicable.