

U.S. SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

Form 10-Q

(AMENDMENT No. 1)

Mark One

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended September 30, 2013

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File No. 333-181229

PN MED GROUP INC.

(Exact name of registrant as specified in its charter)

Nevada

(State or Other Jurisdiction of Incorporation or Organization)

4700

(Primary Standard Industrial Classification Number)

EIN 99-0367049

(IRS Employer Identification Number)

San Isidro 250, depot 618,

Santiago, Chile 8240400

Tel: 569-659-22350

Fax: 775-981-9001

Email: pnmedgroup@gmail.com

(Address and telephone number of principal executive offices)

Indicate by checkmark whether the issuer: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No (Note: The registrant is a voluntary filer of reports under Section 13 or 15(d) of the Securities Exchange Act of 1934; the registrant has filed during the preceding 12 months all reports it would have been required to file by Section 13 or 15(d) of the Securities Exchange Act of 1934 if the registrant had been subject to one of such Sections.)

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

Indicate by checkmark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

As of November 14, 2013 there were issued and outstanding 6,350,000 shares of Common Stock, \$0.001 par value.

Explanatory Note

This Amendment No. 1 to the Quarterly Report (the "Report") on Form 10-Q for PN Med Inc. (the "Company") for the quarterly period ended September 30, 2013 is being filed to disclose that the financial statements included in the Report filed with the Securities and Exchange Commission on November 14, 2013 have not been reviewed by the Company's independent registered public accounting firm. This Amendment does not change any previously reported financial results, update disclosures or reflect events occurring after the date of the filing of the Report, or except for changes described above, modify disclosures in the previously filed Report. Upon completion of a review of the financial statements included in the Report by the Company's independent registered public accounting firm, the Company will further amend this filing to include the financial statements reviewed by the Company's independent registered public accounting firm. The Company expects to file the further amendment by November 19, 2013.

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
TABLE OF CONTENTS

PART I – FINANCIAL INFORMATION

ITEM 1.	FINANCIAL STATEMENTS (unaudited)	3
ITEM 2.	MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS	4
ITEM 3.	QUANTITATIVE AND QUALITATIVE DISCLOSURE ABOUT MARKET RISK	6
ITEM 4.	CONTROLS AND PROCEDURES	6
PART II OTHER INFORMATION		
ITEM 1.	LEGAL PROCEEDINGS	7
ITEM 1A.	RISK FACTORS	7
ITEM 2.	UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS	7
ITEM 3.	DEFAULTS UPON SENIOR SECURITIES	7
ITEM 4.	MINE SAFETY DISCLOSURES	7
ITEM 5.	OTHER INFORMATION	7
ITEM 6.	EXHIBITS	7
	SIGNATURE	8

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)

INDEX TO UNAUDITED FINANCIAL STATEMENT

BALANCE SHEETS AT SEPTEMBER 30,2013 AND MARCH 31, 2013- unaudited	F-1
STATEMENTS OF OPERATIONS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2013 AND 2012 AND FOR THE PERIOD FROM INCEPTION, JANUARY 30, 2012 THROUGH SEPTEMBER 30, 2013- unaudited	F-2
STATEMENTS OF STOCKHOLDERS' DEFICIT FOR THE PERIOD FROM INCEPTION, JANUARY 30, 2012 THROUGH SEPTEMBER 30, 2013- unaudited	F-3
STATEMENTS OF CASH FLOW FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2013 AND 2012 AND FOR THE PERIOD FROM INCEPTION, JANUARY 30, 2012 THROUGH SEPTEMBER 30, 2013- unaudited	F-4
NOTES TO FINANCIAL STATEMENTS- unaudited	F-5

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEETS (unaudited)
AS OF SEPTEMBER 30, 2013 and MARCH 31, 2013

	September 30, 2013	March 31, 2013
ASSETS		
Current assets		
Cash and cash equivalents	\$ 438	\$ 29,175
Total current assets	<u>438</u>	<u>29,175</u>
Total Assets	<u>\$ 438</u>	<u>\$ 29,175</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Liabilities		
Current liabilities		
Accrued Expenses	\$ 750	\$ 4,800
Loan from shareholder	<u>9,324</u>	<u>9,324</u>
Total Liabilities	<u>10,074</u>	<u>14,124</u>
Stockholders' Equity (Deficit)		
Common stock, par value \$0.001; 75,000,000 shares authorized, 6,350,000 shares issued and outstanding	6,350	6,350
Additional paid-in capital	25,650	25,650
Deficit accumulated during the development stage	<u>(41,636)</u>	<u>(16,949)</u>
Total Stockholders' Equity (Deficit)	<u>(9,636)</u>	<u>15,051</u>
Total Liabilities and Stockholders' Equity (Deficit)	<u>\$ 438</u>	<u>\$ 29,175</u>

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

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF OPERATIONS (unaudited)
FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2013 and 2012
FOR THE PERIOD FROM JANUARY 30, 2012 (INCEPTION) TO SEPTEMBER 30, 2013

	Three Months Ended September 30, 2013	Three Months Ended September 30, 2012	Six Months Ended September 30, 2013	Six Months Ended September 30, 2012	Period from January 30, 2012 (Inception) to September 30, 2013
REVENUES	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>—</u>
OPERATING EXPENSES					
Professional fees	1,433	1,175	24,559	6,021	40,000
Website expenses	—	—	—	—	500
Bank fees	60	52	91	89	1,099
Miscellaneous expenses	—	25	37	37	37
TOTAL OPERATING EXPENSES	<u>1,493</u>	<u>1,252</u>	<u>24,687</u>	<u>6,147</u>	<u>41,636</u>
LOSS FROM OPERATIONS	(1,493)	(1,252)	(24,687)	(6,147)	(41,636)
PROVISION FOR INCOME TAXES	—	—	—	—	—
NET INCOME (LOSS)	<u>\$ (1,493)</u>	<u>\$ (1,252)</u>	<u>\$ (24,687)</u>	<u>\$ (6,147)</u>	<u>\$ (41,636)</u>
BASIC AND DILUTED LOSS PER SHARE	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC AND DILUTED	6,350,000	5,000,000	6,350,000	5,000,000	

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

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF STOCKHOLDER'S EQUITY (DEFICIT) (unaudited)
FOR THE PERIOD FROM JANUARY 30, 2012 (INCEPTION) TO SEPTEMBER 30, 2013

	Common Stock		Additional	Deficit	Total
	Shares	Amount	Paid-in	Accumulated	Stockholders'
			Capital	during the	Equity
				Development	(Deficit)
				Stage	
Balance at January 30, 2012	—	\$ —	\$ —	\$ —	\$ —
Common stock issued for cash at \$0.001 per share	5,000,000	5,000	—	—	5,000
Net loss for the period ended March 31, 2012	—	—	—	(4,657)	(4,657)
Balance at March 31, 2012	5,000,000	5,000	—	(4,657)	343
Common stock issued for cash at \$0.02 per share	1,350,000	1,350	25,650	—	27,000
Net loss for the year ended March 31, 2013	—	—	—	(12,292)	(12,292)
Balance at March 31, 2013	6,350,000	6,350	25,650	(16,949)	15,051
Net loss for the six months ended September 30, 2013	—	—	—	(24,687)	(24,687)
Balance at September 30, 2013	<u>6,350,000</u>	<u>\$ 6,350</u>	<u>\$ 25,650</u>	<u>\$ (41,636)</u>	<u>\$ (9,636)</u>

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

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CASH FLOWS (unaudited)
SIX MONTHS ENDED SEPTEMBER 30, 2013 and 2012
FOR THE PERIOD FROM JANUARY 30, 2012 (INCEPTION) TO SEPTEMBER 30, 2013

	Six Months Ended September 30, 2013	Six Months Ended September 30, 2012	Period from January 30, 2012 (Inception) to September 30, 2013
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income (loss)	\$ (24,687)	\$ (6,147)	\$ (41,636)
Adjustments to reconcile net income (loss) to net cash used in operating activities:			
Changes in operating assets and liabilities:			
Increase (decrease) in accrued expenses	(4,050)	(3,750)	750
Net cash used in operating activities	\$ (28,737)	\$ (9,897)	\$ (40,886)
Cash flow used in investing activities	\$ —	\$ —	\$ —
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from sale of common stock	—	—	32,000
Loans from shareholder	—	14,181	9,324
Net cash provided by financing activities	\$ —	\$ 14,181	\$ 41,324
Net increase (decrease) in cash and cash equivalents	(28,737)	4,284	438
Cash and cash equivalents at beginning of period	29,175	8,443	—
Cash and cash equivalents at end of period	\$ 438	\$ 12,727	\$ 438
Supplemental disclosure of cash flow information			
Cash paid for interest	\$ —	\$ —	\$ —
Cash paid for income taxes	\$ —	\$ —	\$ —

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

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – ORGANIZATION AND NATURE OF BUSINESS

PN Med Group Inc. (the "Company" or "PN Med") was incorporated under the laws of the State of Nevada on January 30, 2012. The Company planned to distribute medical supplies and equipment to municipalities, hospitals, pharmacies, care centers, and clinics throughout the country of Chile. The Company recently decided to discontinue operations in this area and is presently looking for a new business opportunity.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Development Stage Company

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles related to development stage companies. A development-stage company is one in which planned principal operations have not commenced or if its operations have commenced, there has been no significant revenues there from.

Basis of Presentation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars.

Accounting Basis

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America ("GAAP" accounting). The Company has adopted a March 31 fiscal year end.

Cash and Cash Equivalents

The Company considers all highly liquid investments with the original maturities of three months or less to be cash equivalents. The Company had \$438 and \$29,175 of cash as of September 30, 2013 and March 31, 2013, respectively.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash and cash equivalents, accrued expenses and amounts due to a shareholder. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these financial statements.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

Revenue Recognition

The Company recognizes revenue when products are fully delivered or services have been provided and collection is reasonably assured.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC Topic 718. To date, the Company has not adopted a stock option plan and has not granted any stock options.

Basic Income (Loss) Per Share

Basic income (loss) per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares during the period. Diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of September 30, 2013.

Comprehensive Income

The Company has which established standards for reporting and display of comprehensive income, its components and accumulated balances.

When applicable, the Company would disclose this information on its Statement of Stockholders' Equity. Comprehensive income comprises equity except those resulting from investments by owners and distributions to owners. The Company has not had any significant transactions that are required to be reported in other comprehensive income.

Recent Accounting Pronouncements

PN Med does not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company's results of operations, financial position or cash flow.

NOTE 3 – ACCRUED EXPENSES

Accrued expenses at September 30, 2013 and March 31, 2013 consisted of amounts owed to the Company's outside independent auditors for services rendered for period reported on in these financial statements.

NOTE 4 – LOAN FROM SHAREHOLDER

During the period ended March 31, 2012, a shareholder and officer loaned \$3,600 to the Company to open the bank account and help fund operations. The shareholder/officer loaned another \$5,724 during the year ended March 31, 2013. The loans are unsecured, non-interest bearing and due on demand. The balance due to the shareholder and officer was \$9,324 as of September 30, 2013 and March 31, 2013, respectively.

NOTE 5 – CAPITAL STOCK

The Company has 75,000,000, \$0.001 par value shares of common stock authorized. On March 29, 2012, the Company issued 5,000,000 shares of common stock for cash proceeds of \$5,000 at \$0.001 per share. The Company sold 1,350,000 common shares at \$0.02 per share for total cash proceeds of \$27,000 during the year ended March 31, 2013. There were 6,350,000 shares of common stock issued and outstanding as of September 30, 2013.

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 6 – COMMITMENTS AND CONTINGENCIES

The Company neither owns nor leases any real or personal property. An officer has provided office services without charge. There is no obligation for the officer to continue this arrangement. Such costs are immaterial to the financial statements and accordingly are not reflected herein. The officers and directors are involved in other business activities and most likely will become involved in other business activities in the future.

NOTE 7 – INCOME TAXES

As of September 30, 2013, the Company had net operating loss carry forwards of approximately \$41,636 that may be available to reduce future years' taxable income in varying amounts through 2032. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The provision for Federal income tax consists of the following for the six months ended September 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Federal income tax benefit attributable to:		
Current operations	\$ 8,394	\$ 2,090
Less: valuation allowance	(8,394)	(2,090)
Net provision for Federal income taxes	<u>\$ 0</u>	<u>\$ 0</u>

The cumulative tax effect at the expected rate of 34% of significant items comprising our net deferred tax amount is as follows:

	<u>September 30, 2013</u>	<u>March 31, 2013</u>
Deferred tax asset attributable to:		
Net operating loss carryover	\$ 14,156	\$ 5,762
Less: valuation allowance	(14,156)	(5,762)
Net deferred tax asset	<u>\$ 0</u>	<u>\$ 0</u>

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards of approximately \$41,636 for Federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur net operating loss carry forwards may be limited as to use in future years.

PN MED GROUP INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 8 – GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principle, which contemplate continuation of the Company as a going concern. However, the Company had no revenues as of September 30, 2013. The Company currently has limited working capital, and has not completed its efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time.

Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. The Company intends to position itself so that it may be able to raise additional funds through the capital markets. In light of management's efforts, there are no assurances that the company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

NOTE 9 – SUBSEQUENT EVENTS

In accordance with ASC 855-10, the Company has analyzed its operations subsequent to September 30, 2013 to the date these financial statements were issued, and has determined that it does not have any material subsequent events to disclose in these financial statements.

FORWARD LOOKING STATEMENTS

Statements made in this Form 10-Q that are not historical or current facts are "forward-looking statements" made pursuant to the safe harbor provisions of Section 27A of the Securities Act of 1933 (the "Act") and Section 21E of the Securities Exchange Act of 1934. These statements often can be identified by the use of terms such as "may," "will," "expect," "believe," "anticipate," "estimate," "approximate" or "continue," or the negative thereof. We intend that such forward-looking statements be subject to the safe harbors for such statements. We wish to caution readers not to place undue reliance on any such forward-looking statements, which speak only as of the date made. Any forward-looking statements represent management's best judgment as to what may occur in the future. However, forward-looking statements are subject to risks, uncertainties and important factors beyond our control that could cause actual results and events to differ materially from historical results of operations and events and those presently anticipated or projected. We disclaim any obligation subsequently to revise any forward-looking statements to reflect events or circumstances after the date of such statement or to reflect the occurrence of anticipated or unanticipated events.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

We are a development stage company formerly focused on the distribution of medical supplies and equipment to municipalities, hospitals, pharmacies, care centers, and clinics in Chile. Other than establishing a website, we did not commence operations in this field, we have not generated any revenues to date and we have recently decided to discontinue operations in this area.

We are presently looking at ventures of merit for corporate participation as means of enhancing shareholder value. This may involve sales of our equity or debt securities in merger or acquisition transactions.

Results of Operation

Our financial statements have been prepared assuming that we will continue as a going concern and, accordingly, do not include adjustments relating to the recoverability and realization of assets and classification of liabilities that might be necessary should we be unable to continue in operation.

Operations for the three month period ended September 30, 2013 and 2012

Our net loss for the three months period ended September 30, 2013 was \$1,493 and September 30, 2012 was \$1,252.

During the three months period ended September 30, 2013 and 2012 we have not generated any revenue.

During the three months period ended September 30, 2013, our operating expenses were professional fees of \$1,433 and bank fees of \$60. During the three months period ended September 30, 2012, our operating expenses were professional fees of \$1,175, bank fees of \$52 and miscellaneous expenses of \$25.

Operations for the six month period ended September 30, 2013 and 2012

Our net loss for the six months period ended September 30, 2013 was \$24,687 and September 30, 2012 was \$6,147.

During the six months period ended September 30, 2013 and 2012 we have not generated any revenue.

During the six months period ended September 30, 2013, our operating expenses were professional fees of \$24,559, bank fees of \$91 and miscellaneous expenses of \$37. During the six months period ended September 30, 2012, our operating expenses were professional fees of \$6,021, bank fees of \$89 and miscellaneous expenses of \$37.

Operations for the period from January 30, 2012 (Inception) to September 30, 2013

Our net loss for the period from January 30, 2012 (Inception) to September 30, 2013 was \$41,636. During those periods we have not generated any revenue.

During the period from January 30, 2012 (Inception) to September 30, 2013, our operating expenses were professional fees of \$40,000, website expenses \$500, bank fees of \$1,099 and miscellaneous expenses of \$37.

Liquidity and Capital Resources

Six Months Period Ended September 30, 2013

As at September 30, 2013, our total assets were \$438 compared to \$29,175 in total assets at March 31, 2013. Total assets were comprised of \$438 in cash. As at September 30, 2013, our current liabilities were \$10,074 compared to \$14,124 in March 31, 2013.

Stockholders' equity (deficit) was \$ 9,636 as of September 30, 2013 compared to stockholders' equity of \$15,051 as of March 31, 2013.

Cash Flows from Operating Activities

We have not generated positive cash flows from operating activities. For the six months period ended September 30, 2013 and 2012, net cash flows used in operating activities was \$(28,737) and \$(9,897). For the period from inception (January 30, 2012) to September 30, 2013, net cash from operating activities was \$(40,886).

Cash Flows from Investing Activities

For the six months periods ended June 30, 2013 and 2012, the Company has not generated any cash flow.

Cash Flows from Financing Activities

We have financed our operations primarily from either advancements or the issuance of equity. For the six months period ended September 30, 2013 and 2012, net cash provided by financing activities was \$0 and \$14,181. For the period from inception (January 30, 2012) to September 30, 2013, net cash provided by financing activities was \$41,324 received from proceeds from issuance of common stock and loans from shareholder.

Plan of Operation and Funding

We expect that working capital requirements will continue to be funded through a combination of our existing funds and further issuances of securities. Our working capital requirements are expected to increase in line with our plan to enter into a new business.

Existing working capital and further advances and debt instruments, as needed, are expected to be adequate to fund our present level of operations for the next three months. We have no lines of credit or other bank financing arrangements. Generally, we have financed operations to date through the proceeds of the private placement of equity and debt instruments. In connection with our planned redirection, management anticipates additional increases in operating expenses relating to a potential acquisition of or merger with a new business. We expect to finance these expenses with further issuances of debt or equity securities. Thereafter, we expect we will need to raise additional capital and generate revenues to meet long-term operating requirements. Additional issuances of equity or convertible debt securities will result in dilution to our current shareholders. Further, such securities might have rights, preferences or privileges senior to our common stock. Additional financing may not be available upon acceptable terms, or at all. If adequate funds are not available or are not available on acceptable terms, we may not be able to take advantage of prospective new business endeavors or opportunities, which could significantly and materially restrict our business operations. We will have to raise additional funds in the next twelve months in order to sustain and expand our operations. We currently do not have a specific plan of how we will obtain such funding; however, we anticipate that additional funding will be in the form of debt or equity financing from the sale of our common stock. We do not have any arrangements in place for any future equity financing.

Off-Balance Sheet Arrangements

As of the date of this Quarterly Report, we do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors.

Going Concern

The independent auditors' review report accompanying our March 31, 2013 financial statements contained an explanatory paragraph expressing substantial doubt about our ability to continue as a going concern. The financial statements have been prepared "assuming that we will continue as a going concern," which contemplates that we will realize our assets and satisfy our liabilities and commitments in the ordinary course of business.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

No report required.

ITEM 4. CONTROLS AND PROCEDURES

Our management is responsible for establishing and maintaining a system of disclosure controls and procedures (as defined in Rule 13a-15(e) and 15d-15(e) under the Exchange Act) that is designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Exchange Act is accumulated and communicated to the issuer's management, including its principal executive officer or officers and principal financial officer or officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

An evaluation was conducted under the supervision and with the participation of our management of the effectiveness of the design and operation of our disclosure controls and procedures as of September 30, 2013. Based on that evaluation, our management concluded that our disclosure controls and procedures were not effective as of such date to ensure that information required to be disclosed in the reports that we file or submit under the Exchange Act, is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms. Such officer also confirmed that there was no change in our internal control over financial reporting during the six-month period ended September 30, 2013 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

Management is not aware of any legal proceedings contemplated by any governmental authority or any other party involving us or our properties. As of the date of this Quarterly Report, no director, officer or affiliate is (i) a party adverse to us in any legal proceeding, or (ii) has an adverse interest to us in any legal proceedings. Management is not aware of any other legal proceedings pending or that have been threatened against us or our properties.

ITEM 1A. RISK FACTORS

Not applicable to smaller reporting companies.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

No report required.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

No report required.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

ITEM 5. OTHER INFORMATION

No report required.

ITEM 6. EXHIBITS

Exhibits:

31.1	Certification of Chief Executive Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).
31.2	Certification of Chief Financial Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).
32.1	Certifications pursuant to Securities Exchange Act of 1934 Rule 13a-14(b) or 15d-14(b) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PN Med Group Inc.

Dated: November 14, 2013

By: /s/ Pedro Perez Niklitschek

**Pedro Perez Niklitschek, President and Chief Executive Officer
and Chief Financial Officer**

I, Pedro Perez Niklitschek, certify that:

1. I have reviewed this quarterly report on Form 10-Q of PN Med Group Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures, to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 14, 2013

/s/Pedro Perez Niklitschek

Pedro Perez Niklitschek
Chief Executive Officer
Chief Financial Officer
(principal executive and financial and accounting officer)

I, Pedro Perez Niklitschek, certify that:

1. I have reviewed this quarterly report on Form 10-Q of PN Med Group Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures, to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 14, 2013

/s/Pedro Perez Niklitschek

Pedro Perez Niklitschek
Chief Executive Officer
Chief Financial Officer
(principal executive and financial and accounting officer)

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

The undersigned officer of PN Med Group Inc. (the "Company"), hereby certifies, to such officer's knowledge, that the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 (the "Report") fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934¹ and that the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/Pedro Perez Niklitschek

Pedro Perez Niklitschek

Chief Executive Officer

Chief Financial Officer

(principal executive and financial and accounting officer)

November 14, 2013

¹ As disclosed in the Explanatory Note to this Report, the Company's unaudited financial statements included in this filing were inadvertently filed without review by the Company's independent accounting firm and accordingly the Company is not in compliance with Rule 8-03 of regulation S-X. Upon a completion of a review the Company's unaudited financial statements for the quarterly report period ended September 30, 2013, the Company will amend this filing.
