

ARISTOCRAT GROUP CORP.
Form 10-Q
June 19, 2013

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

(Mark One)

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

For the quarterly period ended April 30, 2013

or

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

For the transition period from _____ to _____

Commission File Number: 333-176491

ARISTOCRAT GROUP CORP.

(Exact name of registrant as specified in its charter)

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Florida
(State or other jurisdiction of incorporation or organization)

45-2801371
(I.R.S. Employer Identification No.)

495 Grand Blvd., Suite 206
Miramar Beach, FL
(Address of principal executive offices)

32550
(Zip Code)

(850) 269-7208

(Registrant's telephone number, including area code)

Not Applicable

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 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 [X] No []

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 [X] 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. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer []
Non-accelerated filer []

Accelerated filer []
Smaller reporting company [X]

(Do not check if smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act) Yes [] No [X]

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date. 62,250,000 shares of common stock are issued and outstanding as of June 14, 2013.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

Certain statements in this report contain or may contain forward-looking statements. These statements, identified by words such as “plan”, “anticipate”, “believe”, “estimate”, “should”, “expect” and similar expressions include our expectations and objectives regarding our future financial position, operating results and business strategy. These statements are subject to known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward - looking statements. These forward-looking statements were based on various factors and were derived utilizing numerous assumptions and other factors that could cause our actual results to differ materially from those in the forward-looking statements. These factors include, but are not limited to, our ability to secure suitable financing to continue with our existing business or change our business and conclude a merger, acquisition or combination with a business prospect, economic, political and market conditions and fluctuations, government and industry regulation, interest rate risk, U.S. and global competition, and other factors. Most of these factors are difficult to predict accurately and are generally beyond our control. You should consider the areas of risk described in connection with any forward-looking statements that may be made herein. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this report. Readers should carefully review this report in its entirety, including but not limited to our financial statements and the notes thereto and the risks described in our Annual Report on Form 10-K for the fiscal year ended July 31, 2012. We advise you to carefully review the reports and documents we file from time to time with the Securities and Exchange Commission (the “SEC”), particularly our quarterly reports on Form 10-Q and our current reports on Form 8-K. Except for our ongoing obligations to disclose material information under the Federal securities laws, we undertake no obligation to release publicly any revisions to any forward-looking statements, to report events or to report the occurrence of unanticipated events.

OTHER PERTINENT INFORMATION

When used in this report, the terms, “we,” the “Company,” “our,” and “us” refers to Aristocrat Group Corp. a Florida corporation.

PART I – FINANCIAL INFORMATION**ITEM 1. FINANCIAL STATEMENTS**

These financial statements have not been reviewed by our Independent Registered Public Accounting Firm.

Aristocrat Group Corp.**(A Development Stage Company)****Balance Sheets**

	April 30, 2013		July 31, 2012
	(unaudited)		(audited)
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and cash equivalents	\$ 112,539	\$	1,243
Prepaid expenses	29,000		—
Total current assets	141,539		1,243
TOTAL ASSETS	\$ 141,539	\$	1,243
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>			
CURRENT LIABILITIES			
Accounts payable & accrued liabilities	\$ 55,705	\$	2,453
Advances payable	282,365		6,665
Total current liabilities	338,070		9,118
Convertible note payable, net of discount of \$160,209 and \$-, respectively	8,239		—
TOTAL LIABILITIES	346,309		9,118
COMMITMENTS AND CONTINGENCIES		—	—
STOCKHOLDERS' DEFICIT			
	\$ 6,225	\$	6,225

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Common stock, \$0.0001 par value, 250,000,000 shares authorized, 62,250,000 shares issued and outstanding, respectively		
Additional paid-in capital	204,350	37,275
Deficit accumulated during the development stage	(415,345)	(51,375)
Total Stockholders' Deficit	(204,770)	(7,875)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 141,539	\$ 1,243

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

Aristocrat Group Corp.
(A Development Stage Company)

Statements of Operations

(Unaudited)

	Nine months ended April 30,		Three months ended April 30,		For the Period from Inception July 20, 2011 to April 30, 2013
	2013	2012	2013	2012	
REVENUES	\$	—	\$	—	\$
EXPENSES					
General and administrative	355,731	30,630	178,550	16,133	407,106
Net loss from operations	(355,731)	(30,630)	(178,550)	(16,133)	(407,106)
Other income (expense)					
Interest expense	(8,239)	—	(8,239)	—	(8,239)
Net Loss	\$ (363,970)	\$ (30,630)	\$ (186,789)	\$ (16,133)	\$ (415,345)
Net loss per common share:					
- basic and diluted	\$ (0.01)	\$ (0.00)	\$ (0.00)	\$ (0.00)	
Weighted common shares outstanding					
- basic and diluted	62,250,000	54,373,350	62,250,000	62,250,000	

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

Aristocrat Group Corp.**(A Development Stage Company)****Statement of Stockholders' Equity (Deficiency)**

	Common Stock		Additional	Deficit	
	Shares	Amount	Paid-in	Accumulated	Total
			Capital	During the	
				Development	
				Stage	
Inception – July 20, 2011	—	\$	—\$	—\$	—\$
Common shares issued to Founder for cash at \$0.0002 per share (par value \$0.0001) on July 20, 2011	45,000,000		4,500	4,500	—
Net loss	—		—	—	(100)
Balance – July 31, 2011	45,000,000		4,500	4,500	(100)
Issuance of common stock for cash, December 6, 2011, \$0.002 per share	17,250,000		1,725	32,775	—
Net loss	—		—	—	(51,275)
Balance – July 31, 2012 (audited)	62,250,000		6,225	37,275	(51,375)
Discount on convertible note payable	—		—		—