

ARISTOCRAT GROUP CORP.
Form 10-Q
February 13, 2012

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 January 31, 2012

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.)

Ms. Melanie Maute

3 Allington Court, Medford, NJ 08055

609-744-5569

(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 [X] No []

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date. 12,450,000 shares of common stock are issued and outstanding as of February 1, 2012.

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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, 2009. 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**

Aristocrat Group Corp.
(A Development Stage Company)

Balance Sheets

	January 31, 2012	As of	July 31, 2011
	(unaudited)		(audited)
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and cash equivalents	\$ 27,953	\$	8,900
Total current assets	27,953		8,900
TOTAL ASSETS	\$ 27,953	\$	8,900
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>			
CURRENT LIABILITIES			
Accounts payable & Accrued liabilities	\$ 600	\$	0
Total liabilities	600		0
STOCKHOLDERS' EQUITY			
Capital Stock (<i>Note 4</i>)			
Authorized:			
100,000,000 common shares, \$0.0001 par value.			
Issued and outstanding:			
12,450,000 and 9,000,000 common shares at January 31, 2012			
and			
July 31, 2011, respectively.	\$ 1,245	\$	900
Additional paid-in capital	42,255		8,100
Deficit accumulated during the development stage	(16,147)		(100)
Total Stockholders' Equity	27,353		8,900

TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$	27,953	\$	8,900
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The accompanying notes are an integral part of these financial statements.

Aristocrat Group Corp.
(A Development Stage Company)

Statements of Operations

	Three Months Ended January 31, 2012 (unaudited)	Six Months Ended January 31, 2012 (unaudited)	For the Period from Inception July 20, 2011 to January 31, 2012 (unaudited)
REVENUES	\$	—\$	—\$
EXPENSES			
General & Administrative	10,371	10,325	10,425
Professional Fees	2,622	5,722	5,722
Loss Before Income Taxes	\$ (12,993)	\$ (16,047)	\$ (16,147)
Provision for Income Taxes	—	—	—
Net Loss	\$ (12,993)	\$ (16,047)	\$ (16,147)
PER SHARE DATA:			
Basic and diluted loss per common share	\$ (0.00)	\$ (0.00)	\$ (0.00)
Basic and diluted weighted average common shares outstanding	10,226,667	11,453,333	10,048,000

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

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

	Common Stock Shares	Amount	Additional Paid-in Capital	Deficit Accumulated During the Development Stage	Total
Inception – July 20, 2011	—	\$ —	—	—	—
Common shares issued to Founder for cash at \$0.001 per share (par value \$0.0001) on July 20, 2011	9,000,000	900	8,100	—	9,000
Loss for the period from inception on July 20, 2011 to July 31, 2011	—	—	—	(100)	(100)
Balance – July 31, 2011	9,000,000	900	8,100	(100)	8,900
Common shares issued for cash at \$0.01 per share (par value \$0.0001) on December 6, 2011	3,450,000	345	34,155	—	34,500
Net Loss for the period ended January 31, 2012	—	—	—	(16,047)	(16,047)
Balance – January 31, 2012	12,450,000	1,245	42,255	(16,147)	27,353

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

Aristocrat Group Corp.
(A Development Stage Company)

Statements of Cash Flow

	Six Months Ended January 31, 2012 (unaudited)	For the Period from Inception July 20, 2011 to January 31, 2012 (unaudited)
OPERATING ACTIVITIES		
Net Loss	\$ (16,047)	\$ (16,147)
Changes in Operating Assets and Liabilities:		
Increase (decrease) in accounts payable and accrued liabilities	600	600
Net cash used in operating activities	(15,447)	