ANNUAL FINANCIAL REPORT

Pursuant to Rule 15c2-(11)(a)(5)

For

RAINEARTH INC.

(Formerly Gold Rock Resources Inc.)

50 West Liberty Street, Suite 880
Reno, NV 89501

For the Year Ended April 30, 2013

Further data to comply with the Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws, require issuers to provide adequate current information to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current, Limited or No Information. OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for OTC Pink Current Information tier.

The Company was previously a shell company; therefore the exemption offered pursuant to Rule 144 is not available. Anyone who purchased securities directly or indirectly from the Company or any of its affiliates in a transaction or chain of transactions not involving a public offering cannot sell such securities in an open market transaction.

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RAINEARTH INC.

ANNUAL REPORT

FOR THE YEAR ENDED APRIL 30, 2013

All information contained in this Initial Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 (a)(5) promulgated under the Securities and Exchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the rule.

No dealer, salesman or any other person has been authorized to give any information or to make any representations not contained herein in connection with the Issuer. Any representations not contained herein must not be relied upon as having been made or authorized by the Issuer.

Delivery of this information does not imply that the information contained herein is correct as of any time subsequent to the date of this Issuer Quarterly Report.

ITEM 1. THE EXACT NAME OF THE ISSUER AND ITS PREDECESSORS

RainEarth Inc. (effective on March 27, 2009)

Gold Rock Resources Inc. (effective on March 14, 2006)

ITEM 2. ADDRESS OF THE ISSUER'S PRINCIPAL EXECUTIVE OFFICES

Company Headquarters

50 West Liberty Street, Suite 880
Reno, NV 89501
Phone: (866) 8595-398
e-mail: info@presidentscorp.com

ITEM 3. SECURITY INFORMATION

Trading Symbol: **RNER** (Previously GRKR)

CUSIP: **75087C101**

The par or stated value of the security:

A. Par or Stated Value of for each class of outstanding securities.

   Par value of Common Stock is $0.00001
   Par value of Preferred Stock is $0.00001

B. Voting Rights, Dividend, Pre-emption Rights, and other matters regarding Common and Preferred Stock. Every shareholder of record shall be entitled at every meeting of the shareholders of the Company to one vote for every share of Common Stock standing in its name on the record of the shareholders. There are no pre-emption rights on the Common Stock of the Company.

Shares Authorized and Outstanding:

As of the year ended April 30, 2013:

Class	Shares Authorized	Shares Outstanding[1]	Freely Tradable Shares (Float)	Total Number of Shareholders of Record
Common	1,000,000,000	1,196,000[2]	400,000	40
Preferred	1,000,000,000	0	0	0

As of the year ended April 30, 2012:

Class	Shares Authorized	Shares Outstanding[1]	Freely Tradable Shares (Float)	Total Number of Shareholders of Record
Common	1,000,000,000	1,040,000	400,000	40
Preferred	1,000,000,000	0	0	0

[1] Effective May 17, 2013, each fifty (50) shares of our issued and outstanding common stock were converted automatically into one (1) share of our post-reverse stock split common stock. This report reflects the reverse stock split

[2]As of April 30, 2013, there were 59,800 total common shares committed to be issued.

Transfer Agent
American Heritage Stock Transfer*
2302 Nash St. N, Suite 245E
Wilson, NC 27896
Tel: 919-904-4118
Fax: 919-249-7400

*American Heritage Stock Transfer is registered under the Exchange Act

Restrictions on the transfer of any security:
None, except Rule 144 Restrictions.

Describe any trading suspension orders issued by the SEC in the past 12 months:
None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

Effective May 17, 2013, the Company completed a fifty (50) for one (1) reverse split of its issued and outstanding common stock, whereby every fifty (50) shares were converted automatically into one (1) share of our post-reverse stock split common stock. This report reflects the reverse stock split.

ITEM 4. ISSUANCE HISTORY

Events by the Issuer Resulting in Changes in Total Outstanding Shares for the Past Two Fiscal Years.

To the best knowledge of the present management of the Company, the list identified below identifies all events, in chronological order, that resulted in changes in total shares outstanding by the Company (1) within the two-year period ending on the last day of the Company's most recent fiscal year and (2) since the last day of the Company's most recent fiscal year.

The issuance of securities contained in this report reflects the 50 for 1 reverse split which was made effective on May 17, 2013.

(1) During the year ended April 30, 2012, a total of 00 restricted shares of the Company's common stock were issued.

(2) During the year ended April 30, 2013, a total of 156,000 restricted shares of the Company's common stock were issued. The following is a breakdown of the issuance(s):

On March 13, 2013, the Company authorized and issued 156,000 restricted shares of common stock to Presidents Corporate Group ("PCG") pursuant to a Consultancy Services Agreement, effective May 1, 2012 (the "Agreement"). The Agreement provides for PCG to administer day-to-day activities of the Company for a term of three years ending April 30, 2015. The agreement provides for compensation to PCG at a rate of $5,000 per month and the issuance of shares of Company common stock to PCG each quarter end equal to 5% of the issued and outstanding shares of Company Common Stock at each quarter end. For the year ended April 30, 2013, professional fees included accrued amounts due PCG of $153,730 ($60,000 cash compensation due to PCG plus $30,940 fair value of 52,000 issued shares of Company Common Stock at July 31, 2012 plus $21,840 fair value of 52,000 issued shares of Company Common Stock at October 31, 2012 plus $26,000 fair value of 52,000 issued shares of Company Common Stock at January 31, 2013 plus $14,950 fair value of 59,800 shares of Company Common Stock at April 30, 2013 committed to be issued to PCG).

ITEM 5. FINANCIAL STATEMENTS

Financial statements containing the balance sheet, statement of operations, statement of changes in stockholders' equity, and notes to the financials for the full 2013 fiscal year are attached to this report and are herein incorporated by reference.

ITEM 6. ISSUER'S BUSINESS, PRODUCTS, AND SERVICES

Date and State of Incorporation

The Company as incorporated in the State of Nevada on March 14, 2006. We are a developing stage corporation.

Issuers Fiscal Year End Date

The Issuer's fiscal year end is April 30.

Primary and Secondary SIC Codes

Primary SIC Code: 1040

Description of the Issuer's Business Operations

In April 2006, Shu-heng Wang, our former president acquired one mining claim containing fourteen cells in British Columbia, Canada (Property) by arranging the registration of the same through James W. McLeod a nonaffiliated third party geologist. A claim is a grant from the Crown of the available land within the cells to the holder to remove and sell minerals. A cell is an area which appears electronically on the British Columbia Internet Minerals Titles Online Grid. The online grid is the geographical basis for the cell. Mr. McLeod is a self-employed contract stoker, field worker and professional geologist residing in British Columbia.

Our exploration target was to find an ore body containing gold. Our success depended upon finding mineralized material. Mineralized material is a mineralized body, which has been delineated by appropriate spaced drilling or underground sampling to support sufficient tonnage and average grade of metals to justify removal. This included a determination by our consultant if the property contained reserves.

As a continuation of the exploration program, Sookochoff Consultants Inc. completed a prospecting on the Property in November 2008. The purpose of the prospecting program was to locate any indications of copper or gold mineralization or coal bearing horizons with the rocks that are indicated to outcrop on the Property. In this prospecting program, adequate coverage of the property was made to locate outcrop or float material which could have provided indications of copper or gold mineralization and/or coal bearing sediments.

Unfortunately, in the few outcrops found and examined in the northeast, the basalts were fresh with no mineralization or alteration. As a result of this prospecting program, the Property did not warrant any additional exploration and/or expenditures and was recommended to be allowed to expire.

Based on the recommendation from the geologist consultant, the Company started to look for other business opportunities. On March 25, 2009, the Company and Beijing RainEarth Technology Co. Ltd., a company organized and existing under the laws of the People's Republic of China ("China RainEarth"), entered into a Business Cooperation Agreement (the "Agreement") for a term of twenty years. The purpose of the Agreement was to jointly conduct Hollow Fiber Mambrane Materials' application and manufacturing business in China.

The Company was to provide Advice and assistance relating to development of marketing and provision of consultancy services, particularly as related to the Business to China RainEarth, and take such action as may be reasonably required to raise up to RM 136 million ($ 20 million U.S. Dollar).

China RainEarth retained the services of the Company in relation to the current and proposed operations of China RainEarth's business in the People's Republic of China. China RainEarth was to give 60% of its revenue after deduction of direct operating costs, expenses and taxes to the Company in consideration of the Company's services.

On March 27, 2009, the Company changed its name to RainEarth Inc. to better reflect this business. In August 2010, the Business Cooperation Agreement was terminated.

We have been issued a going concern opinion and rely upon the sale of our securities and loans from our officers and directors to fund operations.

We may not have enough money to complete our business plan. If it turns out that we have not raised enough money to complete our business plan, we will try to raise additional funds from a second public offering, a private placement or loans. At the present time, we have not made any plans to raise additional money and there is no assurance that we would be able to raise additional money in the future. If we need additional money and cannot raise it, we will have to suspend or cease operations.

Principal Products or Services, and Their Markets

A. ***Principal products or services, and their markets.*** The Company is constantly searching for new ideas that can lead to vending a new commercially viable business into it.

B. ***Distribution methods of the products or services.*** The Company does not determine distribution methods; it is subject to the operators of the individual claims.

C. ***Competitive business conditions, the issuer's competitive position in the industry, and methods of competition.*** The resource industry is intensely competitive in all of its phases, and the Company competes with many companies possessing greater financial resources and technical facilities. Because the Company may not have the financial and managerial resources to compete with other companies, it may not be successful in its efforts to acquire projects of value, which, ultimately, become productive. However, while the Company competes with other exploration companies, there is no competition for the exploration or removal of minerals from its claims.

D. ***Sources and availability of raw materials and the names of principal suppliers.*** Not applicable to the Company.

E. ***Dependence on one or a few major customers.*** The Company depends on numerous customers in the industry. The company is not dependent on one major customer for the endurance of the company and looks forward to the future business that is to be provided.

F. ***Patents, trademarks, licenses, franchises, concessions, royalty agreements or labour contracts, including their duration.*** Not applicable to the Company.

G. ***The need for any government approval of principal products or services. Discuss the status of any requested government approvals.*** The Company conducts the daily business under the guidelines of the State of Nevada. The Company at this time does not need and has not requested government approval on its products or services.

ITEM 7. NATURE AND EXTENT OF ISSUER'S FACILITIES

The Company's principal operations are located at our business office at 50 West Liberty Street, Suite 880, Reno, NV 89501. The Company feels this space adequately meets the needs of the Company and it is not anticipated that expanded facilities will be needed in the near future.

The Company does not have any property or interests that tantamount to property ownership. The Company does not have any plants or other property nor does it lease any assets, properties or facilities other than the rights associated with the mineral claim discussed above.

ITEM 8. OFFICERS, DIRECTORS, AND CONTROL PERSONS

A. Officers and Directors as at April 30, 2013 year end

Name	Position
Chandra, Surya E. [1] JL Belawan 13 Jakarta, Indonesia	President, Principal Executive Officer, Secretary and Director
Yin, Tian Hui[2] 5A-56, No.21 Building, WuYi Garden, TongZhou District, Beijing, China	Treasurer, Principal Financial Officer, Accounting Officer and Director

[1]Chandra, Surya E., 56. Since March 2013, Mr. Chandra is a financial executive with significant experience in growing start-up companies in mining, manufacturing, and technology with number of private enterprises in Indonesia, Malaysia and China.

[2]Yin, Tian Hui, 58. Since 2007, Mr. Yin served as Director, President and Chief Executive Officer for High Grow Development Corp., a BVI company specializing in International investments. Prior to joining High Grow Develop, Mr. Yin participated in various investment projects.

Executive Compensation

The following table sets forth the compensation paid by us for the years ended April 30, 2013, 2012 and 2011 to each or our officers and directors. This information includes the dollar value of base salaries, bonus awards and number of stock options granted, and certain other compensation, if any. The compensation discussed addresses all compensation awarded to, earned by, or paid or named executive officers.

SUMMARY COMPENSATION TABLE

Name and Principal Position (a) [1]	Year (b)	Salary (US$) (c) [2]	Bonus (US$) (d)	Stock Awards (US$) (e)	Option Awards (US$) (f)	Non- Equity Incentive Plan Compensation (US$) (g)	Nonqualified Deferred Compensation Earnings (US$) (h)	All Other Compensation (US$) (i)	Total (US$) (j)
Chandra, Surya E.	2013	0	0	0	0	0	0	0	0
President	2012	0	0	0	0	0	0	0	0
Zhu, YongFu[3]	2013	0	0	0	0	0	0	0	0
Former President	2012	0	0	0	0	0	0	0	0
Yin, Tian Hui	2013	0	0	0	0	0	0	0	0
Treasurer	2012	0	0	0	0	0	0	0	0

[1] The persons named above have held their offices/positions are expected to hold their offices/positions until the next annual meeting of our stockholders.

(2) We have not paid any salaries in 2013, and we do not anticipate paying any salaries at any time in 2014. We will not begin paying salaries until we have adequate funds to do so.

(3) Resigned in March 2013.

Beneficial Ownership of Officers and Directors

The following table sets forth, as of the date of this report, the total number of shares of common stock beneficially owned by each of our directors, officers and key employees, individually and as a group. The stockholder listed below has direct ownership of its shares and possesses sole voting and dispositive power with respect to the shares.

Name and Address Beneficial Ownership of Officers & Directors	Shares Owned	Percentage of Shares Owned
Zhu, YongFu (Resigned in March, 2013) #41 Huan Chen Road, Xinjian Zhong Xue, Xinjian, Jinyun, Zhejiang, P.R. China	0	0%
Surya Chandra JL Belawan 13 Jakarta, Indonesia	100,000	8.36%
Yin, Tian Hui 5A-56, No.21 Building, WuYi Garden, TongZhou District, Beijing, China	0	0%
All Officers and Directors	**100,000**	**8.36%**

B. Involvement in Certain Legal Proceedings

None of the officers, directors, promoters or control persons of the Issuer have been involved in the past five (5) years in any of the following:

(1) A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and minor offenses);

(2) The entry of an order, judgment, or decree, not subsequently reverse, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person’s involvement in any type of business, securities, commodities or bank activities;

(3) A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

(4) The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person’s involvement in any type of business or securities activities.

C. Beneficial Owners

The following table sets forth, as of April 30, 2013, the number of shares of post reverse-split Common Stock owned of record and beneficially by executive officers, directors and persons who holds 5% or more of the outstanding Common Stock of the company. Also included are the shares held by all executive officers and directors as a group.

As of April 30, 2013, there were 1,196,000 shares of common stock outstanding. Percentage of ownership as disclosed below is based on 1,196,000 shares outstanding.

Name and Address Beneficial Ownership	Position	Shares Owned	Percentage of Shares Owned
Babel Parking Inc	**Shareholder**		
Calle 58 Adadio,			
Oficiana 7A, Ciudad			
Panama, Panama		40,000	3.34%
Bancorp Capital	**Shareholder**		
INC Tower 1, Suite 1011,			
ChinaChem Building			
Central Hong Kong		100,000	8.36%
Herman Bernstein	**Shareholder**		
Ste 880-3439			
Orchard Road			
Singapore		100,000	8.36%
Briggs Media Group, Inc	**Shareholder**		
3875 Virgin Road			
Belize City,			
Belize		100,000	8.36%
E Surya Chandra	**Shareholder**		
No 13 JL Belawan			
Jakarta			
Indonesia		100,000	8.36%
ECOM Capital Corp	**Shareholder**		
Vaduz 9494			
Liechtenstein			
		100,000	8.36%
NorthWest Management Anstalt	**Shareholder**		
Vaduz 9494			
Liechtenstein			
		60,000	5.02%
President Corporate Group	**Shareholder**		
Suite 171234			
Connaught Road			
Hong Kong		176,000	14.72%
Ling Ek Tjoan	**Shareholder**		
Suite 2315			
Central Hong Kong			
Hong Kong		100,000	8.36%
			73.24%

ITEM 9. THIRD PARTY PROVIDERS

Legal Counsel

Zouvas Law Group, P.C.*
2750 Womble Rd., Suite 107
San Diego, CA 92106
Phone: (619) 688-1116
*This firm and its principals hold no shares in the Company.

Accountant or Auditor

Roland Vetter
189 Talisman Ave.,
Vancouver, BC V5Y 2L6
Phone: (604) 871-9031

Public Relations Consultant

None

Investor Relations Consultant

None

Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure documentation.

None

ITEM 10. ISSUER CERTIFICATION

I, Chandra, Surya E., certify that:

1. I have reviewed this amended Annual Disclosure Statement of RainEarth Inc;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which the statements were made, not misleading with respect to the period covered by this disclosure statement and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: January 21, 2015

/S Chandra, Surya E.

Chandra, Surya E.
President, Principal Executive and Director

RAINEARTH INC.

(Formerly Gold Rock Resources Inc.)
(A Development Stage Company)
Annual Financial Statements
For the Fiscal Year Ended April 30, 2013
(Unaudited)

NOTICE TO READER

The accompanying financial statements of **RainEarth Inc.** (the "Company") have been prepared by and are the responsibility of the Company's management. The financial statements included herein are in accordance with U.S. GAAP. No review has been performed by an independent auditor for these financial statements.

RainEarth Inc.
(A Development Stage Company)
Balance Sheets
(Expressed in US Dollars)

		April 30, 2013 (Unaudited)		April 30, 2012
ASSETS				
Current Assets				
Cash	$	833	$	377
Total Current Assets		833		377
Other assets		1,000		-
Total Assets	$	1,833	$	377
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)				
Current Liabilities				
Accounts payable and accrued liabilities	$	143,367	$	110,351
Due to related parties		49,325		49,325
Loans Payable		21,000		0
Total current liabilities		213,692		159,676
Stockholders' Equity				
Preferred stock, $0.00001 par value; authorized 1,000,000,000 shares,				
Common stock, $0.00001 par value; authorized 1,000,000,000 shares,				
Issued and outstanding: 1,196,000 and 1,196,000 shares, respectively		12		10
Committed to be issued: 59,800 and 59,800 shares, respectively		1		0
Additional paid-in capital		897,852		795,125
Deficit accumulated during the development stage		(1,109,724)	$	(954,434)
Total stockholders' equity (deficit)		(211,859)		(159,299)
Total Liabilities and Stockholders' Equity	$	1,833	$	377

See notes to financial statements.

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

RainEarth Inc.
(A Development Stage Company)
Statements of Operations
(Expressed in US Dollars)
(Unaudited)

	Year Ended April 30, 2013	Year Ended April 30, 2012	Cumulative during the development stage (March 14, 2006 to April 30, 2013)
Revenues	$ -	$ -	$ -
Expenses			
Impairment of investment in Beijing RainEarth	-	0	604,756
Amortization of investment in Beijing RainEarth	-	0	35,244
Impairment of mineral claim acquisition costs	-		3,062
	-	0	
Donated rent	3,000	3,000	21,375
Donated services	6,000.00	6000	42,750
General and administrative	8,560	174	53,114.00
Professional fees	137,730	53,918	349,423
Total Costs and Expenses	155,290	63,092	1,109,724
Net Loss	(155,290)	(63,092)	$ (1,109,724)
Net Loss per share	(0.15)	(0.06)	
Basic and diluted	1,060,515	1,040,000	

See notes to financial statements.

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

RainEarth Inc.
(A Development Stage Company)
Statements of Stockholders' Equity (Deficit)
For the period March 14, 2006 (Inception) to April 30, 2013
(Expressed in US Dollars)

	Common Stock				Additional Paid-in	Deficit Accumulated	Total Stockholders'
	Issued and Outstanding		Committed to be issued				
	Shares	$0.00001 Par Value	Shares	$0.00001 Par Value			
Common stock issued for cash							
at a price of $0.000001 per share	200,000	$ 2	—	$ —	$ 8	$ —	$ 10
Donated services and rent	—	—	—	—	1,125	0	1,125
Net loss	—	—	—	—	—	(19,175)	(19,175)
Balance, April 30, 2006	200,000	2	—	—	1,133	(19,175)	(18,040)
Donated services and rent	—	—	—	—	9,000	—	9,000
Net loss	—	—	—	—	—	(30,490)	(30,490)
Balance, April 30, 2007	200,000	2	—	—	10,133	(49,665)	(39,530)
Sale of shares in public							—
offering at $0.01 per share	200,000	2	—	—	99,998	—	100,000
Donated services and rent	—	—	—	—	9,000	—	9,000
Net loss	—	—	—	—	—	(34,510)	(34,510)
Balance, April 30, 2008	400,000	4	—	—	119,131	(84,175)	34,960
Common stock issued in connection							—
with investment in Beijing RainEarth	640,000	6	—	—	639,994	—	640,000
Donated services and rent	—	—	—	—	9,000	—	9,000
Net loss	—	—	—	—	—	(53,602)	(53,602)
Balance, April 30, 2009	1,040,000	10	—	—	768,125	(137,777)	630,358
Donated services and rent	—	—	—	—	9,000	—	9,000
Net loss	—	—	—	—	—	(704,269)	(704,269)
Balance, April 30, 2010	1,040,000	10	—	—	777,125	(842,046)	(64,911)
Donated services and rent	—	—	—	—	9,000	—	9,000
Net loss	—	—	—	—	—	(49,296)	(49,296)
Balance, April 30, 2011	1,040,000	10	—	—	786,125	(891,342)	(105,207)
Donated services and rent	—	—	—	—	9,000	—	9,000
Net loss	—	—	—	—	—	(63,092)	(63,092)
Balance, April 30, 2012	1,040,000	10	—	—	795,125	(954,434)	(159,299)
Unaudited:							
Common stock committed issued							
in connection with consulting agreement	156,000	2			78,778	0	78,780
Common stock committed to be issued							
in connection with consulting agreement	0	0	59,800	1	14,949	—	14,950
Donated services and rent	—	—	—	—	9,000	—	9,000
Net loss	—	—	—	—	—	(155,290)	(155,290)
Balance,April 30, 2013	**1,196,000**	**$ 12**	**59,800**	**$ 1**	**$ 897,852**	**$ (1,109,724)**	**$ (211,859)**

See notes to financial statements.

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

RainEarth Inc. (formerly Gold Rock Resources Inc.)
(A Development Stage Company)
Statements of Cash Flows
(Expressed in US Dollars)
(Unaudited)

	Year Ended April 30, 2013	Year Ended April 30, 2012	Cumulative during the development stage (March 14, 2006 through April 30, 2013)
Cash Flows from Operating Activities			
Net loss	$ (155,290)	$ (63,092)	$ (1,109,724)
Adjustments to reconcile net loss to net cash used for operating activities:			
Impairment of investment in Beijing RainEarth	-	-	604,756
Amortization of investment in Beijing RainEarth	-	-	35,244
Impairment of mineral claim acquisition costs	-	-	3,062
Donated services	6,000	6,000	42,750
Donated rent	3,000	3,000	21,375
Issuance of Common Stock for professional service	93,730	-	93,730
Changes in operating assets and liabilities			
Accounts payable and accrued liabilities	33,016	50,819	143,367
Net cash provided by (used for) operating activities	(19,544)	(3,273)	(165,440)
Cash Flows from Investing Activities			
Mineral claim acquisition costs incurred	-	-	(3,062)
Net cash provided by (used for) investing activities	-	-	(3,062)
Cash Flows from Financing Activities			
Loans from related parties	-	3,304	49,325
Proceeds from loans	21,000	-	21,000
Proceeds from sales of common stock	-	-	100,010
Net cash provided by (used for) financing activities	21,000	3,304	170,335
Increase (decrease) in cash	1,456	31	1,833
Cash, beginning of period	377	346	
Cash, end of period	$ 1,833	$ 377	$ 1,833
Supplemental disclosures of cash flow information:			
Interest paid	$ -	$ -	$ -
Income taxes paid	$ -	$ -	$ -
Non-Cash investing and financing activities:			
Issuance of common stock in connection with investment in Beijing RainEarth	$ -	$ -	$ 640,000
Issuance of Common stock in connection with consulting agreement	$ 78,780	$ -	$ 78,780
Common stock committed to be issued in connection with consulting agreement	$ 14,950	$ -	$ 14,950

See notes to financial statements.

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

RainEarth Inc.

(formerly Gold Rock Resources Inc.)
(A Development Stage Company)
NOTES TO FINANCIAL STATEMENTS
For the years ended April 30, 2013 and 2012

Note 1. Organization and Business Operations

RainEarth Inc. (the "Company") was incorporated in the State of Nevada on March 14, 2006 under the name of Gold Rock Resources Inc. In April 2006 (see Note 4), the Company acquired a mineral claim in British Columbia, Canada; the claim was forfeited April 19, 2009. On March 25, 2009 (see Note 5), the Company entered into a Business Cooperation Agreement with Beijing RainEarth Technology Co. Ltd. ("Beijing RainEarth") to jointly conduct a Hollow Fiber Membrane Materials application and manufacturing business. On March 27, 2009, the Company changed its name to RainEarth Inc. In August 2010 (see Note 5), the Business Cooperation Agreement was terminated.

On July 11, 2008, the Company effected a 10 for 1 forward stock split of its common stock, On May 17, 2013, the Company effected a 1 for 50 reverse stock split of its common stock. The financial statements have been retroactively adjusted to reflect this stock split.

The financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. At April 30, 2013, the Company had cash of $1,833 and negative working capital of $211,859. For the years ended April 30, 2013 and 2012, the Company had net losses of $155,290 and $63,092, respectively. These factors raise substantial doubt as to the Company's ability to continue as a going concern. The Company plans to raise additional capital and achieve profitable operations through future business ventures. However, there is no assurance that the Company will accomplish these objectives. The financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 2. Summary of Significant Accounting Policies

a) Basis of Presentation

These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States, and are expressed in U.S. dollars.

b) Use of Estimates

The preparation of financial statements in conformity with U.S. 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 of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

c) Basic and Diluted Net income (Loss) Per Share

The Company computes net income (loss) per share in accordance with Accounting Standards Codification ("ASC") Topic 260, "*Earnings per Share*". ASC Topic 260 requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing Diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is antidilutive.

d) Comprehensive Loss

ASC Topic 220, "*Comprehensive Income*," establishes standards for the reporting and display of comprehensive loss and its components in the financial statements. For the years ended April 30, 2013 and 2012 and for the period March 14, 2006 (inception) to April 30, 2013, except for net loss, the Company had no items that represent comprehensive income (loss) and, therefore, has not included a schedule of comprehensive income (loss) in the financial statements.

e) Cash and Cash Equivalents

The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

f) Mineral Claim Costs

Mineral claim acquisition costs are capitalized and reviewed periodically for impairment. Exploration costs are expensed as incurred. When it has been determined that a mineral property can be economically developed as a result of establishing proven and probable reserves, the costs incurred to develop such property are capitalized. Such costs will be amortized using the units-of-production method over the estimated life of the probable reserve. If mineral properties are subsequently abandoned or impaired, any capitalized costs will be charged to operations.

g) Financial Instruments

The fair values of financial instruments, which include cash, accounts payable and accrued liabilities and amounts due to related party, approximate their carrying values due to the immediate or short-term maturity of these financial instruments. The Company's operations are outside the United States which results in exposure to market risks from changes in foreign currency rates. The financial risk is the risk to the Company's operations that arise from fluctuations in foreign exchange rates and the degree of volatility of these rates. Currently, the Company does not use derivative instruments to reduce its exposure to foreign currency risk.

h) Income Taxes

Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. The Company has adopted ASC Topic 740, "*Income Taxes*", as of its inception. Pursuant to ASC Topic 740, the Company is required to compute tax asset benefits for net operating losses carried forward. Potential benefit of net operating losses have not been recognized in these financial statements because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.

i) Foreign Currency Translation

The Company's functional and reporting currency is the United States dollar. Monetary assets and liabilities denominated in foreign currencies are translated in accordance with ASC Topic 830, "*Foreign Currency Matters*", using the exchange rate prevailing at the balance sheet date. Gains and losses arising on settlement of foreign currency denominated transactions or balances are included in the determination of income. Foreign currency transactions are primarily undertaken in Canadian dollars. The Company has not, to the date of these financials statements, entered into derivative instruments to offset the impact of foreign currency fluctuations.

Note 3. Related Party Balances/Transactions

a) During the years ended April 30, 2013 and 2012, the Company recognized a total of $6,000 for donated services at $500 per month and $3,000 for donated rent at $250 per month provided by the President of the Company at no cost.

b) At April 30, 2013, the Company is indebted to a former director of the Company (who resigned September 4, 2008) for $45,021 and to a current director for $4,304. Both liabilities are non-interest bearing, unsecured and due on demand.

Note 4. Mineral Claim

In April 2006, the Company, through its former President and director, acquired 100% of the rights, title and interest in a mining claim representing 14 contiguous cells and covering an area of 725 acres. The property is situated on the eastern-flank of the Summers Creek Valley. It lies about the Rampart Lake road approximately 11 miles due north of the Town of Princeton (formerly known as Vermillion Forks), British Columbia, Canada. Payment of $3,062 was required to record this mining claim and was paid on April 7, 2006. The claim was registered in the name of the former President of the Company, who agreed to hold the claim in trust on behalf of the Company. On April 19, 2009, the claim was forfeited due to non-payment of renewal fees.

Note 5. Investment in Beijing RainEarth

The investment in Beijing RainEarth, net, consists of:

	April 30, 2013	April 30, 2012
Fair value of 640,000 shares of RainEarth Inc.		
Common Stock issued to designated party of Beijing		
RainEarth pursuant to Business Cooperation Agreement		
dated March 25, 2009	$ 640,000	$ 640,000
Accumulated amortization	(35,244)	(35,244)
Accumulated impairment	(604,756)	(604,756)
Net	$ -	$ -

The $640,000 fair value of the 640,000 shares of RainEarth Inc. common stock was determined using a $1.00 estimated price per share. No trades occurred in the Company's shares of Common Stock from July 14, 2008 to April 2, 2009. On April 3, 2009, 50 shares traded at $27.50 per share and on October 29, 2009, 540 shares traded at prices ranging from $0.850 to $0.875 per share.

From March 25, 2009 to April 30, 2010, the investment was amortized using the straight line method over the 20 years contract term of the Business Cooperation Agreement.

On March 25, 2009, the Company entered into a Business Cooperation Agreement (the "Agreement") with Beijing RainEarth to jointly conduct a Hollow Fiber Membrane Materials application and manufacturing business. The Agreement provided for the Company to provide marketing and consulting services to Beijing RainEarth and to take actions to raise up to $20,000,000 for Beijing RainEarth. The Agreement also provided for the payment of consulting services fees to the Company equal to 60% of Beijing RainEarth's quarterly revenues after deduction of direct operating costs, expenses and taxes. The term of the Agreement was 20 years. Pursuant to the Agreement, the Company issued 640,000 newly issued shares of its Common Stock (representing approximately 53.5% of the 1,196,000 issued and outstanding shares after the issuance) to designated parties of Beijing RainEarth.

For the years ended April 30, 2013 and 2012 and for the period March 14, 2006 (inception) to April 30, 2013, the Company did not receive or accrue any consulting services fees from Beijing RainEarth.

In the three months ended April 30, 2010, the Company and Beijing RainEarth verbally agreed to terminate the Business Cooperation Agreement. As a result, the Company wrote off the remaining $604,756 unamortized balance of its investment in Beijing RainEarth at April 30, 2010 and recognized an impairment charge of $604,756 in operations for the three months ended April 30, 2010.

In August 2010, the Company and Beijing RainEarth executed a termination of Agreement whereby the Business Cooperation Agreement was terminated in writing.

Note 6. Accounts payable and Accrued liabilities.

		April 30, 2013		April 30, 2012
Presidents Corporate Group Corp. ("PCG") (Note 11)	$	65,516	$	1,000
Above the Best Consulting		68,149		57,349
Michael T. Studer CPA P.C.		8,832		51,132
Other		870		870
Total	$	143,367	$	110,351

On October 3, 2012, the Company reduced its then $51,132 balance due its independent registered public accounting firm Michael T. Studer CPA P.C. ("Studer") to $15,732 as a result of the payment of $5,000 cash to Studer and an agreed reduction of $30,400. The $30,400 has been reflected as a reduction of professional fees in the statement of operations for the year ended April 30, 2013.

Note 7. Loan Payable

Loan payable as at April 30, 2013 is $9,200 (April 30, 2012 - $0) owing to a company owned by an officer of PCG and to an officer of PCG. The loan is unsecured, non-interest bearing and has no fixed terms of repayment.

Loan payable as at April 30, 2013 is $11,800 (April 30, 2012 - $0) owing to third parties. The loan is unsecured, non-interest bearing and has no fixed terms of repayment.

Note 8. Preferred Stock - Terms and Conditions

The preferred stock may be divided into, and issued, in series. The Board of Directors of the Company is authorized to divide the authorized shares of preferred stock into one or more series, each of which shall be so designated as to distinguish the shares thereof from the shares of all other series and classes. The Board of Directors of the Company is authorized, within any limitations prescribed by law and this Article, to fix and determine the designations, rights, qualifications, preferences, limitations and terms of the shares of any series of preferred stock including but not limited to the following:

a) The rate of dividend, the time of payment of dividends, whether dividends are cumulative, and the date from which any dividends shall accrue;
b) Whether shares may be redeemed, and, if so, the redemption price and the terms and conditions of redemption;
c) The amount payable upon shares in the event of voluntary or involuntary liquidation;
d) Sinking fund or other provisions, if any, for the redemption or purchase of shares;
e) The terms and conditions on which shares may be converted, if the shares of any series are issued with the privilege of conversion;
f) Voting powers, if any, provided that if any of the preferred stock or series thereof shall have voting rights, such preferred stock or series shall vote only on a share for share basis with the common stock on any matter, including but not limited to the election of directors, for which such preferred stock or series has such rights; and,
g) Subject to the foregoing, such other terms, qualifications, privileges, limitations, options, restrictions, and special or relative rights and preferences, if any, of shares or such series as the Board of Directors of the Company may, at the time so acting, lawfully fix and determine under the laws of the State of Nevada.

The Company shall not declare, pay or set apart for payment any dividend or other distribution (unless payable solely in shares of common stock or other class of stock junior to the preferred stock as to dividends or upon liquidation) in respect of common stock, or other class of stock junior to the preferred stock, nor shall it redeem, purchase or otherwise acquire for consideration shares of any of the foregoing, unless dividends, if any, payable to holders of preferred stock for the current period (and in the case of cumulative dividends, if any, for all past periods) have been paid, are being paid or have been set aside for payments. In the event of the liquidation of the Company, holders of preferred stock shall be entitled to receive, before any payment or distribution on the common stock or any other class of stock junior to the preferred stock upon liquidation, a distribution per share in the amount of the liquidation preference, if any, fixed or determined in accordance with the terms of such preferred stock plus, if so provided in such terms, an amount per share equal to accumulated and unpaid dividends in respect of such preferred stock (whether or not earned or declared) to the date of such distribution. Neither the sale, lease nor exchange of all or substantially all of the property and assets of the Company, nor any consolidation or merger of the Company, shall be deemed to be a liquidation for the purposes of these terms and conditions.

Note 9. Public Offering

On February 1, 2007, the Securities and Exchange Commission declared effective the Company's Form SB-2 Registration Statement relating to a public offering of up to 400,000 shares of common stock at $0.50 per share, or $200,000 total. On October 26, 2007, the Company completed its public offering. A total of 200,000 shares of common stock were sold, resulting in gross proceeds to the Company of $100,000.

Note 10. Income Taxes

Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. At April 30, 2013, the Company had a net operating loss carryforward of $311,869, which expires $18,050 in 2026, $21,490 in 2027, $25,510 in 2028, $41,358 in 2029, $58,513 in 2030, $40,296 in 2031, $54,092 in 2032 and $52,560 in 2033.. Pursuant to Accounting Standards Codification ("ASC") 740, "Income Taxes", the Company is required to compute tax asset benefits for net operating losses carried forward. The potential benefits of the net operating loss carryforward have not been recognized in these financial statements because the Company has not determined it to be more likely than not that it will utilize the net operating loss carryforward in future years. At April 30, 2013, the valuation allowance established against the deferred tax asset is $106,035.

The components of the net deferred tax asset and the amount of the valuation allowance are scheduled below:

		April 30, 2013		April 30, 2012
Net Losses From Inception	$	1,109,724	$	954,434
Less Stock based compensation		(93,730)		-
Less donated rent and services		(64,125)		(55,125)
Less amortization and impairment of investment in Beijing		(640,000)		(640,000)
Net operating loss carryforward for tax purposes		311,869		259,309
Statutory Tax Rate		34%		34%
Deferred Tax Asset at 34%		106,035		88,165
Valuation Allowance		(106,035)		(88,165)
Net Deferred Tax Asset	$	-	$	-

Current United States income tax laws limit the amount of loss available to offset against future taxable income when a substantial change in ownership occurs. Therefore, the amount available to offset future taxable income may be limited.

Note 11. Commitments and Contingencies

Effective May 1, 2012, the Company entered into a Consultancy Services Agreement with PCG. The agreement provides for PCG to administer day-to-day activities of the Company for a term of three years ending April 30, 2015. The agreement provides for compensation to PCG at a rate of $5,000 per month and the issuance of shares of Company common stock to PCG each quarter end equal to 5% of the issued and outstanding shares of Company Common Stock at each quarter end. For the year ended April 30, 2013, professional fees included accrued amounts due PCG of $153,730 ($60,000 cash compensation due to PCG plus $30,940 fair value of 52,000 issued shares of Company Common Stock at July 31, 2012 plus $21,840 fair value of 52,000 issued shares of Company Common Stock at October 31, 2012 plus $26,000 fair value of 52,000 issued shares of Company Common Stock at January 31, 2013 plus $14,950 fair value of 59,800 shares of Company Common Stock at April 30, 2013 committed to be issued to PCG).