Hokutou Holdings International, Inc.

Consolidated Financial Statements

As of and for quarter ended September 30, 2013

Nature of Operations & History

Hokutou Holdings International, Inc. (the Company) is publically traded on OTC Markets under ticker symbol HKTU and was formed in the state of Colorado on in 1999 under the name Golden Chain Marketing, Inc. The Company's name was changed to Virtuallender.com, Inc. in February 1999, and again in December 1999 to VLDC Technologies, Inc. The Company's name was further changed to JTS International, Inc. in January 2006, and again to Fuji Construction Company International, Inc. in February 2008, before being changed to its current name Hokutou Holdings International, Inc. in November 2008.

The Company is a nutraceutical company, which distributes a product line of anti-aging supplements. The products are sold online and through the company's affiliate and distribution programs. Prior to 2013, the Company was operated as a development stage company for 2011 and part of 2012. The Company's intent was to provide nutritional supplements to consumers throughout the United States. In the second and third quarters of 2012, the company was engaged in developing new supplements for its market. By the end of 2012, the development of new supplements became uneconomical and the Company began to seek other more efficient and effective revenue generating opportunities

The Company has committed capital from its operations and investors that it has made available for current operations and will continue to raise capital as needed to execute upon its business plan. At this time, the Company is able to satisfy its cash requirements for the next 12 months. Within the next 12 months the Company anticipates growing its business through internal growth. The Company does not have significant elements of income or loss that does not arise from its continuing operations, it has no current material commitments for capital expenditures; from time to time, the Company's financial statements may be materially different.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis of Consolidation

Subsidiaries are all entities over which the Company has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the

Company controls another entity. The Company also assesses existence of control where it does not have more than 50% of the voting power but is able to govern the financial and operating policies by virtue of de-facto control. De-facto control may arise in circumstances where the size of the Company's voting rights relative to the size and dispersion of holdings of other shareholders give the Company the power to govern the financial and operating policies. Inter-company transactions, balances, income and expenses on transactions between companies within the consolidated group are eliminated. Profits and losses resulting from inter-company transactions are also eliminated. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Company.

Critical Accounting Estimates and Judgments

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Cash and Cash Equivalents

In the statement of cash flows, cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. In the balance sheet, any bank overdrafts are shown within borrowings in current liabilities.

Accounts Payable

Accounts payable are obligations to pay for equipment, goods, or services that have been acquired in the ordinary course of business from suppliers.

Shareholders Equity

The Company has an authorized stock issuance of 4,000,000,000 shares at $.001 par value.

The Company has 983,115,148 outstanding shares.

Subsequent Events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued.

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In November 2013, the Company purchased a corporation known as Platinum Pari-mutual Group, Inc. ("Platinum"). In return for restricted common stock of the Company, Platinum sold 100% of its stock to the Company and became the Company's wholly-owned subsidiary. Platinum owns and operates an online gaming hub, capable supporting multiple gaming applications. Platinum has designed a game application that allows users to follow and share information regarding the fast-paced global financial marketplace and to compete against each other in a traditional racing format known as "stock-racing". Platinum has a Hub computer system located in St. Kitts to facilitate the transaction processing. This location provides Platinum the ability to service both domestic (U.S.) and international markets simultaneously, but separately, since the rules and regulations of those jurisdictions may differ. U.S., domestic play will be "for fun" only because most for real money online gaming is illegal, while most international jurisdictions will allow "for real money" play. If the U.S. market opens up "for real money" in this application, Platinum is poised to offer such services to their players. The system is based on a pari-mutuel wagering system ("pari-mutuel" is a French word, loosely interpreted, meaning "betting amongst ourselves") where the operator takes a percentage of sales to pay the costs (expenses, marketing, profit, etc.) and the rest is paid back to the players. The typical risk management restrictions that are common in most other non-pari-mutuel models are not required in this business model.

The key management of Platinum has extensive relationships within the gaming industry from owning race horses to financial reconciliations with host racing facilities to technical and regulatory backgrounds in multiple gaming applications. The "man years" involved with the gaming industry by these key personnel is well in excess of 75 man years.

Platinum will provide its stock racing system for both internet gambling users and social media users who do not wish to gamble for money but who enjoy the social media aspects of the game. Platinum believes that the game is fast-paced and exciting while providing a social media platform where the user community will be able to discuss the financial markets and financial instruments, users will be able to compete against each other in contests that involve picking the best or worst performing racers.

Because of current Internet gambling laws In the United States, Platinum offers U.S. users the opportunity to play "for fun" contests that are comprised of single or multiple races. Platinum plans to offer a portfolio contest structured like fantasy football, but instead of drafting players, users will draft securities, and instead of competing against other users with a fantasy team of players, users will compete with their fantasy portfolios of securities.

Recently Issued Accounting Pronouncements

Company management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying financial statements.

Going Concern

The accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates realization of assets and the satisfaction of liabilities in the normal course of business. As shown in the accompanying consolidated financial statements, the Company has incurred a deficit of $988,180 as of September 30, 2013. The ability of the Company to continue as a going concern is in doubt and dependent upon achieving a profitable level of operations or on the ability of the Company to obtain necessary financing to fund ongoing operations. Management believes that its current and future plans enable it to continue as a going concern for the next twelve months.

To meet these objectives, the Company continues to seek other sources of financing in order to support existing operations and expand the range and scope of its business. However, there are no assurances that any such financing can be obtained on acceptable terms and timely manner, if at all. The failure to obtain the necessary working capital would have a material adverse effect on the business prospects and, depending upon the shortfall, the Company may have to curtail or cease its operations.

The accompanying consolidated financial statements do not include any adjustment to the recorded assets or liabilities that might be necessary should the Company have to curtail operations or be unable to continue in existence.