Nevis Capital Corporation

Financial Statements

(Unaudited)

Nine Months Ending January 31, 2015

Table of Contents

Financial Statements (Unaudited):

Nevis Capital C orporation
BALANCE SHEET
(UNAUDITED)
January 31, 2015

Assets

	January 31, 2015
Current Assets	
Cash	$ 589
Loans Receivable	3,000
Deposits - Acquisition	383
Total Current Assets	3,972
Long Term Assets	
Investments	25,567,000
Total Assets	$ 25,570,972

Liabilities & Stockholders' Equity

Current Liabilities	
Current Maturities on Long Term Debt	$ 60,000
Accounts payable	58,000
Loans payable	16,270
Total Current Liabilities	134,270
Long Term Debt	140,000
Stockholders' Equity	
Common Stock, $.001 par value, 981,675,380 Authorized, 30,117,112 issued and outstanding	30,177
Treasury Stock	(8,500)
Additional Paid in Capital	25,412,150
Deficit Accumulated During Development Stage	(137,065)
Total Stockholders' Equity	25,296,702
Total Liabilities and Stockholders' Equity	$ 25,570,972_

See Accompanying Notes to the Financial Statements

NEVIS CAPITAL CORP
STATEMENT OF OPERATIONS
(UNAUDITED)
Nine Months Ending
January 31 2015

	Nine Months Ending January 31, 2015
Revenues	$ 0
Expenses	
General and Administrative	58,000
Total Expenses	58,000
Net Loss from Operations	$ (58,000)
Net Loss per common share	$ .0002_
Weighted Average Number of Common Shares	29,097,114

See Accompanying Notes to the Financial Statements

NEVIS CAPITAL CORP
STATEMENT OF CASH FLOW
(UNAUDITED)
January 31, 2015

	Nine months ending January 31 2015
Operating Activities:	
Net loss	$ (58,000)
Stock issued for services	2,000
Decrease (Increase) in deposits	$ (383)
Increase (Decrease) in accounts payable	$ 58,000
Net cash provided by (used in) operating activities	$ 1,617
Investing Activities:	
(Purchases)/disposal of equipment	$ 0
Stock(used) in investing activities	$ (1,617)
Financing Activities:	
Proceeds from the sale of Stock	$ 0
Net cash provided by (used in) financing activities	$ 0
Net increase (decrease) in cash and cash equivalents	$ 0
Cash at beginning of the period	$ 589
Cash at end of the period	$ 589

See Accompanying Notes to the Financial Statements

NEVIS CAPITAL CORP
Statement of Shareholders' Equity
(Unaudited)
Nine Months Ending
January 31, 2015

	Common Shares	Stock Amount	Treasury Stock	Additional Paid In Capital	Retained Deficit	Total Equity
Balance July 31, 2014	28,077,116	$28,077	$(8,500)	$25,412,150	$(79,065)	$25,568,972
Net Loss nine months ended January 31, 2015					(58,000)	(58,000)
Stock issued - Buganville	2,000,000	2,000				2,000
Stock issuance - Lotto Co.	100,000	100		48,900		49,000
Balance January 31, 2015	30,117,112	$30,177	$(8,500)	$25,412,150	$(137,065)	$25,296,702

Note 1. On September 15, 2010 the Company issued 1.3089005 new shares for each 1.0 old share, which is a forward split of the Company's common stock.

Note 2. On July 5, 2013, the Company issued 10 new shares for each 1 old share, which is a forward split of the Company's common stock.

See Accompanying Notes to the Financial Statements

NEVIS CAPITAL CORPORATION
NOTES TO FINANCIAL STATEMENTS
(Unaudited)
January 31, 2015

NOTE 1 —Operations

Organization and Description of Business

Nevis Capital Corporation, was incorporated in Nevada on November 28, 2007 with the purpose of producing and distributing Ocean Power Converters ("OPC") and supplying sea shore consumers. In November 2012 the company announced plans to change direction and become an investment holding company.

Also effective July 5, 2013, the Company changed its name from Sino Cement, Inc. to Nevis Capital Corporation. Previously, in September 2010, the Company changed its name from "Ocean Energy, Inc." to "Sino Cement, Inc.". This name change came from a merger with a wholly owned subsidiary Sino Cement, Inc. This entity was formed solely for a name change.

NOTE 2 –Basis of Presentation and Summary of Significant Accounting Policies

Basis of Presentation

The financial statements and notes are representations of the Company's management, who are responsible for their integrity and objectivity. The accounting policies conform to general accepted accounting principles in the United States of America and have been consistently applied in the preparation thereof. The Company' year end is fiscal April 30.

The relevant accounting policies and procedures are listed hereafter.

Use of Estimates

The preparation of financial statements to be in conformity with general accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. Management is also responsible for disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash
Cash and cash equivalents include all short-term liquid investments that are readily convertible to cash and have original maturities of six months or less.

Deposits

Included in the deposit account is an escrow deposit for a potential future acquisition of oil leases in an oil and gas company.

Investments

Included in the investment account is the following;

Macau Live Gaming	$25,315,000
Macau Cash Jackpot	250,000
Buganville Development	2,000(b)
Total	$25,567,000

On May 15th, 2014 Nevis acquired a lottery company, by the name of "MacauCashJackpot". The acquisition was completed with a cash payment, stock issuance, and a note payable to the seller (GimmeMoney). The details of the transaction were as follows;

Cash paid	$	1,000
Common Stock issued		49,000(a)
Note held by seller		200,000 (See Long Term Debt Footnote)
Total cash and stock paid for acquisition	$	250,000

(a) 100,000 shares of common stock were issued for this acquisition , with a $.001 par value and a FMV value at time of transaction of $.49.

On August 20, 2014, the Company acquired a 10% interest in a timber harvesting company, located in New Guinea. Shares of voting common stock were issued in the following manner for this investment;

	Shares
Buganville Development, Inc.	1,000,000
Topaiyo Holdings	1,000,000
Total	2,000,000 (c)

The investment is being recorded at the par value of the Company, due to the fact that the timber harvesting company is still in the feasibility period phase of their venture, for Buganville Development

(b) 2,000,000 shares @ $.001 par value of stock = $2,000(b) Investment amount

Earnings per Share

The basic earnings (loss) per share is calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares during the year. The diluted earnings (loss) per share is calculated by dividing the Company's net income (loss) 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. Diluted earnings loss) per share are the same as basic earnings loss) per share due to the lack of dilutive items in the Company.

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the current reporting period.

NEVIS CAPITAL CORPORATION
NOTES TO FINANCIAL STATEMENTS
(Unaudited)
January 31, 2015

Long Term Debt

Included in the long term debt is the following;

Note payables GimmeMunny - Forty months at $5,000 per month, with a stated interest rate of 8%

Total Note Payable	$200,000
Current portion of long- term-deb	$ 60,000
Long term debt	$140,000

Stock Based Compensation

The Company follows ASC 718-10, "Stock Compensation", which addresses the accounting for transactions in which an entity exchanges its equity instruments for goods or services.

The primary focus is with transactions in which an entity obtains employee services, in share-based payment transactions. ASC 718-10 is a revision to SFAS No. 123, "Accounting for Stock-Based Compensation," and supersedes Accounting Principles Board ("APB") Opinion No.25, "Accounting for Stock Issued to Employees," and its related implementation guidance. ASC 718-10 requires measurement of the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). Incremental compensation costs arising from subsequent modifications of awards, after the grant date, must be recognized. The Company has not adopted a stock option plan nor has it granted any stock options. The Company granted stock awards, at its par value, to its officers, directors and advisors for services rendered in its formation. Accordingly, no stock-based compensation has been recorded to date.

Estimated Fair Value of Financial Instruments

ASC 820, "Fair Value Measurements", requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. It establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. It prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are signify- cant to the measurement of the fair value of the assets or liabilities.

The Company's financial instruments consist principally of cash, notes payable, accounts payable, and shareholder advances. Pursuant to ASC 820, the fair value of our cash is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. The Company records values of all of other financial instruments approximating their current fair values, due to the fact of their nature and respective maturity dates or durations.
It is the opinion of management that the Company is not exposed to significant interest, currency or credit risks, arising from these financial instruments.

Development Stage Company

The Company's financial statements are prepared pursuant to the provisions of Topic 26, "Accounting for Development Stage Company", as it devotes substantially all of its efforts to acquiring investments that will eventually provide sufficient net profits to sustain the Company's existence. Until such interests are engaged in major commercial operation, the Company will continue to prepare its financial statements and related disclosures in accordance with entities that are not in the development stage, and exempt out of the development stage reporting standard early..

Start-up Costs

The Company capitalizes the cost of start-up activities, including organizational costs, and amortizes them over a 7 (seven) year life.

Risks and Uncertainties

The Company is subject to substantial business risks and uncertainties inherent in starting a new business. There are no assurances that the Company will be able to generate sufficient revenues or obtain sufficient funding necessary to continue in business.

Other

The Company did not pay any dividends during this period. The Company consists of one reportable business segment. The Company did not have any revenue for the period reported. There weren't any "off-balance sheet" arrangements to disclose as of January 31, 2015.

NOTE 3- Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

Losses are expected to continue for the immediate foreseeable future. In addition, the Company's cash flow requirements have been met by the generation of capital, and funding, through private placements of the Company's common stock, and various loans. Assurances cannot be given that this source of financing will continue to be available to the Company, and demand for the Company's equity instruments will be sufficient to meet its capital needs.

The financial statements do not include any adjustments relating to the recoverability and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. The Company's continuation as a going concern is predicated upon its ability to generate sufficient cash flow to meet its obligations on a timely basis, obtain its current financing, obtain additional new financing, and ultimately generate revenues

NEVIS CAPITAL CORPORATION
NOTES TO FINANCIAL STATEMENTS
(Unaudited)
January 31, 2015

NOTE 4- Provision for Income Taxes

Income taxes are provided in accordance with ASC 740, Income Taxes. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carry forwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities.

Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

No provision was made for Federal income tax. The provision for income taxes consist of federal and state taxes imposed on corporations.

NOTE 5- Stockholders Equity

On January 15, 2008, the Company issued 7,500,000 shares of its $.001 par value common stock to Valentyna Stupenko, CEO and a Founder, for services rendered.

On January 15, 2008, the Company issued 1,500,000 shares of its $.001 par value common stock to Yuiy Milkov, CTO (Chief Technology Officer) and a Founder, for services rendered.

On April 15, 2008, the Company issued 3,200,000 restricted shares of common stock for $32,000 cash at $.01 per share.

On September 15, 2010, the Company issued 1.3089005 new shares for 1.0 old shares, which is a forward stock split of the Company's common stock. As a result, the Company's authorized shares (common stock) increased from 75,000,000 to 98,167,538 shares of common stock, issued and outstanding increased from 12,200,000 shares of common stock to 15,968,617 shares of common stock, all with the same par value of $.001.

On February 21, 2011, the Company cancelled an aggregate of 14,718,587 shares owned by former CEO Valentyna Stupenko and certain other shareholders of common stock held by them.

NOTE 5- Stockholders Equity (Continued)

On February 21, 2011 the Company entered into an agreement to acquire Tiger Fair Limited, a PRC based cement producer in exchange for 14,250,000 shares of common stock.

On July 15, 2011 the Company entered into an agreement to transfer ownership of Tiger Fair Limited, a PRC based cement producer, in exchange for cancelling 14,250,000 shares of their common stock ownership interest.

On July 18, 2011, the Company issued 10,000,000 shares of its $.001 par value common stock to Shawn William Erickson, CEO and Director, for services rendered. This did not represent Company control, and subsequently these shares have been cancelled by the Company.

On January 17, 2013, the Company cancelled 8,500,000 common shares owned by Marco Garduno, CEO and director.

On September 19, 2013, the Company acquired Macau Gaming, S.A, now a wholly owned subsidiary. Nevis issued 22,000,000 shares of common stock (constituting 80% of its outstanding shares) for 100% (one hundred per cent) of the common stock of Macau Gaming, LTD. The acquisition was recorded as investment on the balance sheet, since Macau Gaming, LTD had a minimal net asset value. The investment amount is for gaming licensing contracts and internet infrastructure for online customer participation.

As of January 31, 2014, both the authorized and issued shares are 981,675,380 and 27,593,994 respectively, after the 10 for one forward split on July 5,2013

NOTE 6- Related Party Transactions

As of January 31, 2015, the balance of loans from related parties was $3,851.

NOTE 7- The Effect of Recently Issued Accounting Standards

Recent accounting pronouncements that the Company has adopted or that will be required to adopt in the future are summarized below.

In October 2009, the FASB issued Accounting Standards Update No.2009-13 ("ASU 2009-13") "Revenue Recognition" (ASC 605), Multiple-Deliverable Revenue Arrangements a consensus of the FASB Emerging Issues Task Force ("EITF"). This ASU provides amendments to the criteria in FASB ASC 605-25 for separating consideration in multiple-deliverable arrangements. ASU 2009-13 changes existing rules regarding recognition of revenue in multiple deliverable arrangements and expands ongoing disclosures about the significant judgments used in applying its guidance. It will be effective for revenue arrangements entered into or materially modified in the fiscal year beginning on or after June 15, 2010. Early adoption is permitted on a prospective or retrospective basis. The adoption of FASB ASU 2009-13 did not have a material impact on the Company's financial statements.

In June 2009, the FASB issued FASB ASC 820-10, "Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly." This ASC provides additional guidance for estimating fair value in accordance with FASB ASC 820-10, when the volume and level of activity for the asset or liability have significantly decreased. This ASC also includes guidance on identifying circumstances that indicate a transaction is not orderly. This ASC is effective for interim and annual reporting periods that ended after June 15, 2009. The ASC does not require disclosures for earlier periods presented for comparative purposes at initial adoption. In periods after initial adoption, this ASC requires comparative disclosures only for periods ending after initial adoption. The adoption of FASB ASC 820-10 did not have a material impact on the Company's financial statements.

On July 1, 2009, the Company adopted updates issued by the Financial Accounting Standards Board (FASB) to the authoritative hierarchy of GAAP. These changes establish the FASB Accounting Standards Codification TM (ASC) as the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with GAAP. Rules and interpretive releases (of the Securities and Exchange Commission ("SEC") under authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. The FASB will no longer issue new standards in the form of Statements, FASB Staff Positions, or Emerging Issues Task Force Abstracts; instead the FASB will issue Accounting Standards Updates. Accounting Standards Updates will not be authoritative in their own right as they will only serve to update the Codification.

These changes and the Codification itself do not change GAAP. Other than the manner in which new accounting guidance is referenced, the adoption of these changes had no impact on the Financial Statements.

In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance to amend the disclosure requirements related to recurring, and nonrecurring, fair value measurements. The guidance requires new disclosures on the transfers of assets and liabilities between Level 1 (quoted prices in active market for identical assets or liabilities) and Level 2 (significant other observable inputs) of the fair value measurement hierarchy, including the reasons and the timing of the transfers. Additionally, the guidance requires a roll forward of activities on purchases, sales, issuance, and settlements of assets and liabilities measured using significant unobservable inputs. Other than requiring additional disclosure, adoption of this new guidance did not have any material impact on the financial statements.

In January 2010, the FASB issued an amendment to ASC 505, Equity, where entities that declare dividends to shareholders that may be paid in cash or shares at the election of the shareholders are considered to be a share issuance that is reflected prospectively in EPS, and is not accounted for as a stock dividend. This standard is effective for interim and annual periods ending on or after December 15, 2009 and is to be applied on a retrospective basis. The adoption of this standard is not expected to have a significant impact on the Company's financial statements.

On February 24, 2010, the FASB issued guidance in the "Subsequent Events" topic of the FASC to provide updates including: (1) requiring the company to evaluate subsequent events through the date in which the financial statements are issued; (2) amending the glossary of the "Subsequent Events" topic to include the definition of "SEC filer" and exclude the definition of "Public entity"; and (3) eliminating the requirement to disclose the date through which subsequent events have been evaluated. This guidance was prospectively effective upon issuance. The adoption of this guidance did not impact the Company's results of operations of financial condition.

The Company has implemented all new accounting pronouncements that are now in effect and that may impact its financial statements. The Company does not believe that there are any other new accounting pronouncements that have been issued that have a material impact on its financial position or results of operations.

Asset Disclosure – Valuation/Devaluation

Under the "Investment "account on the balance sheet is Macau Live Gaming (see footnote under "Investments"). In the past twelve months there hasn't been any income or expenses incurred in this acquisition. Management is aware of this and will make a future determination on the asset valuation, or potential devaluation, and future resolve or disposition of this investment. As of this reporting period, ending January 31, 2015, there hasn't been any valuation adjustment.

Contingent Liabilities

There was a loan agreement, dated December 13, 2013, for $20,000 between a private lender and Macau Live Gaming. There aren't any records or indications of Macau Live Gaming and/or Nevis Capital Corporation receiving these funds from this loan. Macau Live Gaming is a wholly owned subsidiary of Nevis Capital Corp, therefore indicating a potential contingent liability on Nevis Capital.

There was a loan from a private lender for $30,000 on October 3, 2013 that was secured by 1,000,000 shares of Nevis Capital, Inc. as a share reserve.

This concludes the footnotes, and the Company Information and Disclosure statement follows hereto, and is a part hereof.