



## Quarterly Report

For March 31, 2014

### **Part A: General Company Information**

#### **Item 1: The exact name of the issuer and address of its principal executive offices. Rising India, Inc.**

Formerly: NuEnergy Group, Inc. until 5-09  
Formerly: Evening Star Hotels, Inc. until 2-03  
Formerly: Circon Systems, Inc. until 3-99

Rising India, Inc.  
Walter Luce, President, CEO  
Phone (714) 259-0963  
15941 Red Hill Suite 201  
Tustin, CA 92780  
Email: [info@risingindiainc.com](mailto:info@risingindiainc.com)

Investor Relations:  
James DiPrima  
Tel: 402-960-6110  
Email: [jim.diprima@risingindiainc.com](mailto:jim.diprima@risingindiainc.com)

#### **Item 2: Address of the issuer's principal executive offices**

Company Headquarters  
15941 Red Hill  
Suite 201  
Tustin, CA 92780  
TEL (714) 259-0963  
Website: <http://www.risingindiainc.com>

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

## IR Contact

James DiPrima  
1018 South 90 Street  
Omaha, NE 68114  
402-960-6110  
[jim.diprima@gmail.com](mailto:jim.diprima@gmail.com)

## **Item 3: Security Information**

Trading Symbol; RSII  
CUSIP 767617 103  
Par Value: .001

### **COMMON STOCK**

At March 31, 2014      At March 31, 2013

Shares Authorized	500,000,000	250,000,000
Shares Outstanding	471,991,348	30,834,348
Freely Tradable	65,496,690	1,496,690
Beneficial Shareholders	1	5
Total Shareholders of Record	97	97

Transfer Agent: Signature Stock Transfer  
2632 Coachlight Ct.  
Plano, TX 75093  
972-612-4120

Is the transfer Agent registered under the Exchange Act? Yes

List any restrictions on the transfer of Security:  
NONE

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 with the past 12 months  
NONE

## **Item 4: Issuance History.**

A. The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);

Outstanding shares of common stock at 12/31/2010 were	<u>11,764,190</u>
On February 10, 2011	14,600,000

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

Shares of RULE 144 RESTRICTED common stock were issued as compensation to the following individuals for services

Arthur H Taylor CEO	was issued 6,600,000 at par value
Christopher Curzon Attorney	was issued 6,000,000 at par value
James DiPrima CFO	was issued 2,000,000 at par value

Additionally On February 10, 2011	2,278,471
Shares of RULE 144 RESTRICTED common stock were issued to various Promissory Note holders for extensions on the notes.	

Issuance of shares for Conversion of debt to Equity	445,490,000
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Issuance of shares for Compensation	2,191,677
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Shares surrender by Prior Management	( 4,333,000)
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Outstanding shares of common stock at 03/31/2014 were	<u>471,991,348</u>
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B. Any jurisdictions where the offering was registered or qualified;

NONE

C. The number of shares offered;

SEE Paragraph A

D. The number of shares sold;

SEE Paragraph A

E. The price at which the shares were offered, and the amount actually paid to the issuer;

Par Value \$.001

F. The trading status of the shares; and

All Restricted

G. Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

All certificates contained the restricted legend

## **Item 5: Financial Statements**

Annual Financial Statements for the period ended March 31, 2014, have been attached to the end of this Quarterly Report and are ordered as follows:

	<u>Page #</u>
1) Balance Sheet	F-1
2) Statement of Operations – Twelve Months	F-2
3) Statement of Stockholder's Equity (Deficit)	F-3 through F-4
4) Statement of Cash Flows	F-5
Notes to the Financial Statements	F-6 through F-8

## **Item 6: Management's Discussion and Analysis or Plan or Operation. Issuer's Business**

A. Rising India's management focuses on opportunities of large scale, one being assisted living. These projects are in large demand due to the "Baby Boomers". Assisted living creates one of the best returns for the investment dollar today.

Rising India has researched acquisition and land-banking opportunities throughout Southern California based on new home developers like: D.R. Horton, Lennar, Ryland Homes, Standard Pacific and many others left fully entitled, development projects and planned communities vacant, unsold and basically guarded by private security services.

Rising India is pursuing opportunities through the local and regional bank foreclosed properties. There is an abundance of non-earning assets in their portfolios. Some can be bought for \$.10 to \$.30 cents on the dollar.

Rising India is acquiring through long term options and or purchase as much raw land and or entitled land through discounted acquisition strategies. We will also pursue full housing developments, assisted living and planned communities that have been left behind and or abandoned.

Our retirement communities offer more than just retirement and assisted living. Our Senior Center has a complete selection of apartment homes, services, and activities that celebrate our resident's independence and honor their life experience

The management of this investment opportunity has over fifty years of combined experience in residential and commercial real estate development, entitlement and construction. We are certain

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

of the business opportunity here in the Coachella Valley and surrounding areas. Our management team can acquire and or option each project at a substantial discount and resell or develop at a premium profit, garnering substantial returns for the company. In May of 2013 Rising India, Inc. has acquired ownership of Mayer Luce Corp. The owners of a 3 million dollar 161 acre proposed entitlement project for assisted living in the Coachella Valley. Rising India, Inc. has issued 350 million shares of treasury common stock for ownership position.

B: Date and State of Incorporation April 25, 1998 Delaware

C. Primary and secondary SIC Codes: 8050

D. Fiscal Year end December 31

E. Principal products or services Health Services Assisted Living Centers

#### **Item 7: Describe the issuer's Facilities**

Issuer has office space with an attorney office. Issuer has no ownership or control over the rented office space. Building New Center

#### **Item 8: Officers, Directors and Control Persons**

A. Names of Officers, Directors and Control Persons

Walter Luce, CEO and director

Michael Chapin, President

James C DiPrima Treasurer, CFO and director

	6,000,000 shares of common stock	1.27%.
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Total	6,000,000 shares of common stock	1.27%
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B. Legal/Disciplinary History

NONE

The Company is not engaged in any pending legal proceedings nor are they engaged in any threatened legal proceedings.

C. Beneficial Shareholders.

Mayer Luce Investments, Inc. 15941 Red Hill Suite 201 Tustin, CA 92780	350,000,000 shares of common	74.15%.
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The accompanying notes are an integral part of the financial statements.

Total 350,000,000 shares of common 74.15%.

The Company is not engaged in any pending legal proceedings nor are they engaged in any threatened legal proceedings.

**Item 9: Third Party Providers.**

Legal Counsel

Name: William B. Barnett

Firm: Barnett& Linn

Address 1: 23945 Calabasas Road

Address 2: Calabasas, CA 91302

Phone: 818 4436-6410

Email: [wbarnett@wbwrnettlaw.com](mailto:wbarnett@wbwrnettlaw.com)

Accountant or Auditor

Name: NONE

Firm: \_\_\_\_\_

Address 1: \_\_\_\_\_

Address 2: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Investor Relations Consultant

Name: James DiPrima

Firm: \_\_\_\_\_

Address 1: 1018 South 90t Street

Address 2: Omaha, NE 68114

Phone: 402 960-6110

Email: [jim.diprima@gmail.com](mailto:jim.diprima@gmail.com)

**Item 10: Issuer Certification**

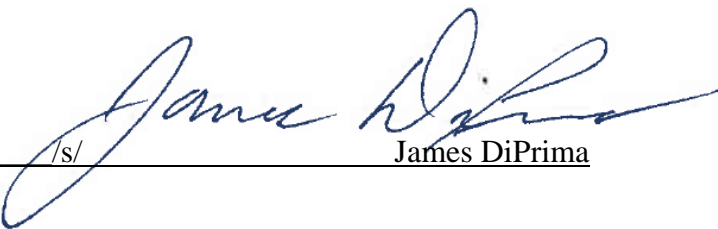
The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

I, James DiPrima certify that:

1. I have reviewed this Quarterly Disclosure Statement from Rising India, Inc.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such 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.

July 14, 2014

  
\_\_\_\_\_  
/s/ James DiPrima

**Rising India, Inc.**  
Consolidated Financial Statements  
March 31, 2014

	<u>Pages</u>
1) Consolidated Balance Sheets as of March 31, 2014 and March 31, 2013.	F-1
2) Consolidated Income Statements for the Three months ended March 31, 2014 and March 31, 2013	F-2
3) Consolidated Statement of Shareholders' Statements for the Twelve months ended March 31, 2014 and March 31, 2013.	F 3-thru 4
4) Consolidated Statement Cash Flows for the Twelve months ended March 31, 2014 and March 31, 2013	F-5
Notes to Consolidated Financial Statements.	F-6 thru 8

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



**Rising India, Inc.**  
**BALANCE SHEET**  
(Unaudited)

	<u>March 31, 2013</u>	<u>March 31, 2013</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 0	\$ 334
Total current Assets	<u>0</u>	<u>334</u>
<b>OTHER ASSETS</b>		
Goodwill net of amortization (Note 5)	<u>5,433</u>	<u>56,033</u>
Investment in Wholly Subsidiary	<u>350,000</u>	<u>0</u>
Total Assets	<u>\$ 355,433</u>	<u>\$ 56,367</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	17,259	3,276
Accrued Interest Payable	167,997	301,441
Accrued Salaries (Note 4)	185,000	116,000
Notes Payable (Note 2 & 3)	<u>438,167</u>	<u>1,558,167</u>
Total Current Liabilities	<u>808,423</u>	<u>1,978,884</u>
Total Liabilities	<u>808,423</u>	<u>1,978,884</u>
<b>STOCKHOLDERS' EQUITY</b>		
Common Stock, \$.001 par value 250,000,000		
Authorized 471,991,348 and 30,834,348 Issued and		
Outstanding at March 31, 2014 and		
March 31, 2013 respectively	456,702	25,765
Additional paid-in-capital	967	967
Retained earnings	<u>(910,659)</u>	<u>(1,949,249)</u>
Total stockholders' equity	<u>(452,990)</u>	<u>(1,922,417)</u>
Total Liabilities and Stockholders' Equity	<u>\$ 355,433</u>	<u>\$ 56,367</u>

**Rising India, Inc.**  
**INCOME STATEMENT**  
(Unaudited)

	For The 3 Months Ended <u>March 31, 2014</u>	For The 3 Months Ended <u>March 31, 2013</u>
REVENUES		
Sales-Purchased contracts	\$ <u>0</u>	\$ <u>0</u>
Total Revenues	<u>0</u>	<u>0</u>
COST OF SALES		
GROSS MARGIN	0	0
OPERATING EXPENSES:		
Salaries	15,000	48,000
Employee benefits	0	0
Bank Service Charges	0	0
Travel	0	0
Office Supplies	0	334
Printing and Reproduction	0	0
Professional Fees	0	0
Consulting fees	0	2,100
Attorney's fees	0	0
Rent	0	0
Taxes	0	0
Transfer Fees	727	842
Amortization	<u>12,650</u>	<u>12,650</u>
Total operating expenses	<u>28,377</u>	<u>63,296</u>
Net operating loss	<u>(28,377)</u>	<u>( 63,296)</u>
OTHER INCOME (EXPENSE)		
Finance and interest fees	<u>(12,949)</u>	<u>( 43,042)</u>
Interest Income		
Net Loss	\$ <u>(41,327)</u>	\$ <u>(106,968)</u>
Net loss per common share basic	\$ <u>.000088</u>	\$ <u>.0035</u>
Weighted average number of common shares	<u>471,991,348</u>	<u>30,834,348</u>

**Rising India, Inc.**  
**STATEMENT OF SHAREHOLDERS' EQUITY**  
(Unaudited)

	<u>Common Stock</u>		<u>Add'l</u>	<u>Net</u>	<u>Total</u>
	<u>Shares</u>	<u>Value</u>	<u>Paid in</u>	<u>Loss</u>	<u>Shareholders'</u>
			<u>Capital</u>		<u>Equity</u>
					<u>(Deficit)</u>
Balance at March 5, 2009 Pre-merger	676,690	\$ 677	\$967		(329,533)
Purchase of non-restricted shares	500,000	500			500
Issuance of restricted shares to Holders of Rising India Nebraska	10,000,000	10,000			10,000
Issuance of restricted shares for Promissory notes	587,500				
<b>Net Loss December 31, 2009</b>				(694,003)	(694,003)
Balance December 31, 2009	<u>11,764,190</u>	<u>\$ 11,177</u>	<u>\$ 967</u>	<u>\$(694,003)</u>	<u>\$(1,034,036)</u>
Prior Year adjustment					(8,000)
Adjusted Balance December 31, 2009	<u>11,764,190</u>	<u>\$ 11,177</u>	<u>\$ 967</u>	<u>\$(694,003)</u>	<u>\$(1,041,036)</u>
<b>Net Loss December 31, 2010</b>				(383,481)	(383,481)
Balance December 31, 2010	<u>11,764,190</u>	<u>\$ 11,177</u>	<u>\$ 967</u>	<u>\$(468,932)</u>	<u>\$(1,424,517)</u>
Prior Year adjustment					(10,210)
Adjusted Balance December 31, 2009	<u>11,764,190</u>	<u>\$ 11,177</u>	<u>\$ 967</u>	<u>\$(383,481)</u>	<u>\$(1,414,307)</u>
Issuance of restricted shares For Compensation	14,600,000	14,500			14,500
Issuance of restricted shares For Promissory notes	2,278,481	1,055			1,055
<b>Net Loss December 31, 2011</b>				(774,254)	(774,254)
Balance December 31, 2011	<u>28,642,671</u>	<u>\$26,732</u>	<u>\$967</u>	<u>\$( 774,254)</u>	<u>\$(2,173,006)</u>
<b>Net Loss December 31, 2012</b>				(529,424)	(529,424)
Balance December 31, 2012	<u>28,642,671</u>	<u>\$26,732</u>	<u>\$967</u>	<u>\$( 529,424)</u>	<u>\$(2,702,430)</u>
Issuance of restricted shares For Compensation	2,191,677				
<b>Net Loss March 31, 2013</b>				(106,968)	(106,968)

**Rising India, Inc.**  
**STATEMENT OF SHAREHOLDERS' EQUITY**  
**Continued**  
(Unaudited)

	<u>Common Stock</u>		<u>Add'l</u>		<u>Total</u>
	<u>Shares</u>	<u>Value</u>	<u>Paid in</u>	<u>Net</u>	<u>Shareholders'</u>
			<u>Capital</u>	<u>Loss</u>	<u>Equity</u>
					<u>(Deficit)</u>
Prior Year adjustment					886,981
Write off Accounts Payable					
And Accrued Salary					
Balance December 31, 2012	30,834,348	\$26,732	\$967	(\$106,968)	(\$1,922,417)
Net Loss March 31, 2013				(106,968)	( 106,968)
Balance March 31, 2013	30,834,348	\$26,732	\$967	(\$106,968)	(\$1,922,417)
Conversion of debt to shares to	445,490,000	445,490			1,151,617
Shares Surrender by prior	(4,333,000)	(15,520)			(15,520)
Management					
Net Loss June 30, 2013				(17,989)	(17,989)
Balance June 30, 2013	471,991,348	456,702	\$967	(17,989)	(786,320)
Net Loss September 30, 2013				(41,638)	(41,638)
Balance September 30, 2013	471,991,348	456,702	\$967	(41,638)	(827,958)
Net Loss December 31, 2013				(41,374)	(41,638)
Balance December 31, 2013	471,991,348	456,702	\$967	(41,374)	(869,332)
Net Loss March 31, 2014				(41,327)	(41,327)
Balance March 31, 2014	471,991,348	456,702	\$967	(41,374)	(910,659)

**Rising India, Inc.**  
**STATEMENT OF CASH FLOWS**  
(Unaudited)

	For The 3 Months Ended <u>March 31, 2014</u>	For The 3 Months Ended <u>March 31, 2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Income/ (Loss)	(\$ 41,327)	(\$106,968)
Adjustments to reconcile net income to net cash provided By operating activities,		
Amortization	12,650	12,650
Changes in operating assets and liabilities:		
Increase/ (decrease) in accounts payable	393	22,200
Increase/ (decrease) in accrued salaries	15,000	48,000
Increase/ (decrease) in accrued interest payable	<u>12,950</u>	<u>43,042</u>
Net cash provided (used) by operating activities	<u>(334)</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net cash provided (used) by investing activities	0	0
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Increase in loans-net	<u>0</u>	<u>0</u>
Net cash provided (used) by financing activities	<u>0</u>	<u>0</u>
Net increase (decrease) in cash	(334)	0
CASH and equivalents, beginning of period	334	334
CASH and equivalents, end of period	\$ <u>0</u>	\$ <u>334</u>

**Rising India, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
March 31, 2014

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**A. ORGANIZATION AND OPERATIONS**

Rising India, Inc. (the “Company”) is the successor entity to the business of Rising, India, Inc. a corporation formed in Nebraska in 2007. The Nebraska Corporation was the financing entity for various animation production projects.

Prior to March 6, 2009 the Company was a Delaware corporation named NuEnergy, Inc. engaged in the business of providing energy generation products. In March 2009 the Company changed its name to Rising, India, Inc.

On March 6, 2009, the Company acquired all of the assets of Rising India, Inc. of Nebraska in exchange for 10,000,000 restricted shares of common stock. Concurrently with the Acquisition, the management of the Nebraska Corporation took control of the Board of Directors of the Company and the assets of the Company related to the energy business were spun-off to entity controlled by the previous management of the Company.

The Company is an animation company whose sole purpose is to develop and market various international media projects.

**B. BASIS OF ACCOUNTING**

The Company utilizes the accrual method of accounting, whereby revenue is recognized when earned and expenses when incurred. The unaudited financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information. As such, the financial statements do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included and these adjustments are of a normal recurring nature. The results of operations for the twelve months ended December 31, 2009 and December 31, 2010 are not necessarily indicative of the results for the full fiscal year ending December 31, 2008.

**C. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**D. CASH AND CASH EQUIVALENTS** Cash and cash equivalents include cash on hand; cash in banks and any highly liquid investments with maturity of three months or less at the time of purchase. The Company maintains cash and cash equivalent balances at several financial institutions, which are insured by the Federal Deposit Insurance Corporation up to \$250,000.

**Rising India, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
March 31, 2014

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. COMPUTATION OF EARNINGS PER SHARE**

Net income per share is computed by dividing the net income by the weighted average number of common shares outstanding during the period.

**F. INCOME TAXES**

In February 1992, the Financial Accounting Standards Board issued Statement on Financial Accounting Standards 109 of "Accounting for Income Taxes." Under Statement 109, deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases.

**G. REVENUE RECOGNITION**

Revenue for license fees is recognized upon the execution and closing of the contract for the amount of the contract. Contract fees are generally due based upon various progress milestones. Revenue from contract payments are estimated and accrued as earned. Any adjustments between actual contract payments and estimates are made to current operations in the period they are determined.

**H. FAIR VALUE OF FINANCIAL INSTRUMENTS**

Statement of Financial Accounting Standards No. 107, "Disclosures about Fair Value of Financial Instruments", requires disclosures of information about the fair value of certain financial instruments for which it is practicable to estimate the value. For purpose of this disclosure, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. The carrying amounts reported in the balance sheet for cash, accounts receivable, inventory, accounts payable and accrued expenses, and loans payable approximate their fair market value based on the short-term maturity of these instruments.

**NOTE 2 –NOTES AND OTHER LOANS PAYABLE**

The Company currently has several short-term promissory notes with the following terms: NuEnergy, Inc. is due \$50,000 May 6, 2009 plus interest at 5% collateralized with 1,000,000 shares of restricted common stock. On February 27, 2009 the Company borrowed \$100,000 for six months from William Beatty and agreed to pay a financing fee of \$25,000 plus 100,000 restricted shares of common stock. On April 16, 2009 the Company borrowed \$100,000 for six months from Chris Smizek and agreed to pay a financing fee of \$25,000 plus 150,000 restricted shares of common stock. On May 18, 2009 the Company borrowed \$100,000 for six months from Thomas L. McDonald and agreed to pay a financing fee of \$25,000 plus 150,000 restricted shares of common stock. On July 9, 2009 the Company borrowed \$70,000 for six months from John Collins and agreed to pay a financing fee of \$7,000 plus 105,000 restricted shares of common stock. On June 8, 2009 the Company borrowed \$75,000 for six months from ASP Partnership and agreed to pay a financing fee of \$20,000 plus 112,500 restricted shares of common stock. On August 3, 2010 the Company borrowed \$330,000 for six months from Jerome and Lynn Jaros and agreed to pay a financing fee of \$33,000 plus 150,000 restricted shares of common stock. On January 1, 2011 the Company entered into an agreement with Jeff Young whereby he would provide working capital on a monthly basis. At March 31, 2012, Mr. Young had provided \$435,000 financing through

**Rising India, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
March 31, 2014

**NOTE 2 –NOTES AND OTHER LOANS PAYABLE (continued)**

a series of notes with terms of 180 days bearing interest at the rate 10%. Additionally, Mr. Young received 415,000 restricted shares of stock.

**NOTE 3– RELATED PARTY TRANSACTIONS**

**A. RELATED PARTY NOTES PAYABLE**

A related party note due to Arthur H. Taylor who is the former Chief Executive Officer of the Company. was written off on March 31 2013.

**NOTE 4– ACCRUED SALARIES**

As of March 31, 2013 and March 31, 2014 accrued salaries for corporate officers were \$ 170,000 and \$185,000 respectively. All salaries are due to the Chief Financial Officer.

**NOTE 5– GOODWILL AMORTIZATION**

The excess of the cost of the merger with NuEnergy (together with associated \$10 million letter of Commitment) is \$253,000. The fair market value of assets acquired is zero: while the cost of the acquisition was \$253,000. The useful life of the goodwill will be amortized on a straight-line basis over a period of 60 months.

**NOTE 6– SUBSEQUENT EVENTS**

In May of 2013 Rising India, Inc. has acquired ownership of Mayer Luce Corp. The owners of a 3 million dollar 161 acre proposed entitlement project for assisted living in the Coachella Valley. Rising India, Inc. has issued 350 million shares of treasury common stock for ownership position.



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