

JET NEKO INC
FORMERLY KNOWN AS CATTLEMAN'S INC AND OMOPLATA, INC
(A DEVELOPMENT STAGE COMPANY)

CONDENSED CONSOLIDATED BALANCE SHEETS

	March 31, 2012 (unaudited)	December 31, 2011 (audited)
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 56,223	\$ 148,518
Accounts receivable, net	92,978	56,728
Inventories	347,500	594,355
TOTAL CURRENT ASSETS	\$ 496,701	\$ 799,601
NON-CURRENT		
Land	\$ 996,623	\$ 1,072,399
Property and equipment, net	2,395,684	2,636,713
Intangible asset, net	11,091	11,934
Investment	8,730	18,444
TOTAL ASSETS	\$ 3,908,829	\$ 4,539,091
LIABILITIES AND SHAREHOLDER EQUITY		
CURRENT		
Account payables	\$ 1,538,341	\$ 1,289,058
Accrued expenses	209,578	209,578
TOTAL CURRENT LIABILITIES	\$ 1,747,919	\$ 1,498,636
NON-CURRENT		
Long-term loans payables	\$ 2,918,416	\$ 3,183,204
Lease liabilities	31,826	38,722
TOTAL LIABILITIES	\$ 4,698,161	\$ 4,720,562
SHAREHOLDER EQUITY		
SHARE CAPITAL		
Preference shares – 10,000,000 authorized, par value \$0.01		
- issued and fully paid – 1,000,000 (December 31, 2011 – nil)	\$ 10,000	\$ -
Common shares – 5,000,000,000 authorized, par value \$0.001		
- issued and fully paid – 75,137,400 (December 31, 2011 – 75,137,400)	\$ 75,136	\$ 75,136
Additional paid in capital	\$ 53,177	\$ 53,177
Deficit accumulated during the development stage	\$ (984,602)	\$ (331,535)
Other comprehensive income	\$ 56,957	\$ 21,752
TOTAL SHAREHOLDER EQUITY	\$ (789,332)	\$ (181,470)
TOTAL LIABILITIES AND SHAREHOLDER EQUITY	\$ 3,908,829	\$ 4,539,091

The accompanying notes are an integral part of these financial statements

JET NEKO INC
FORMERLY KNOWN AS CATTLEMAN'S INC AND OMOPLATA, INC
(A DEVELOPMENT STAGE COMPANY)

CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS

	For the Three months ended March 31, 2012	For the Three months ended March 31, 2011	For the Twelve months ended December 31, 2011	From March 26, 2010 (Reconstitution) through December 31, 2011
SALES	\$ 184,367	\$ 34,030	\$ 644,605	\$ 828,972
COST OF SALES	(381,672)	(463,493)	(878,320)	(1,259,992)
GROSS LOSS	(197,305)	(429,463)	(233,715)	(431,019)
OTHER INCOME				-
Other income and expenses, net	\$ 811	\$ (595)	\$ (149,545)	\$ (147,233)
Gain on forgiveness of debts	-	-	2,672,989	2,672,989
Losses from prior period adjustment	-	-	(410,222)	(410,222)
Total other income	811	(595)	2,113,223	2,115,535
EXPENSES				
Compensation for key management personnel	\$ (14,358)	\$ (49,973)	\$ (97,727)	\$ (112,084)
Salaries and other personnel	(174,722)	(51,314)	(594,530)	(769,252)
General and administrative	(267,492)	(64,288)	(721,801)	(1,010,794)
Total Expenses	\$ (456,572)	\$ (165,575)	\$ (1,414,057)	\$ (1,892,131)
NET INCOME (LOSS) BEFORE TAXES	\$ (653,066)	\$ (595,633)	\$ 465,451	\$ (207,615)
Income Tax Expenses	\$ (1)	\$ -	\$ (3,720)	\$ (207,615)
NET INCOME (LOSS)	\$ (653,067)	\$ (595,633)	\$ 461,731	\$ (415,231)
OTHER COMPREHENSIVE INCOME				
Foreign currency translation of financial statements of overseas subsidiary	\$ 35,205	\$ 61,346	\$ 21,752	\$ 56,957
TOTAL COMPREHENSIVE INCOME (LOSS)	\$ (617,862)	\$ (534,287)	\$ 483,483	\$ (358,273)
EXTRAORDINARY ITEM				
Prior year accumulated loss from a merge	-	(773,266)	(773,266)	(773,266)
TOTAL INCOME (LOSS)	(617,862)	(1,307,553)	(289,783)	(1,131,540)
WEIGHTED AVERAGE SHARES OUTSTANDING	75,368,169	724,541	72,186,307	
NET INCOME (LOSS) PER SHARE	\$ (0.01)	\$ (0.82)	\$ 0.01	

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JET NEKO INC
FORMERLY KNOWN AS CATTLEMAN'S INC AND OMOPLATA, INC
(A DEVELOPMENT STAGE COMPANY)

STATEMENT OF SHAREHOLDER DEFICIT
FOR THE PERIOD FROM JANUARY 1, 2010 TO DECEMBER 31, 2011

	COMMON SHARES		PREFERRED SHARES		ADDITIONAL PAID IN CAPITAL	ACCUMULATED OTHER COMPREHENSIVE INCOME	EARNINGS (DEFICIT)	TOTALS
	NUMBER	AMOUNT	NUMBER	AMOUNT				
Balance – December 31, 2010 (audited)	156,374	\$ 15,636	-	\$ -	(5,636) \$	- \$	(20,000) \$	(10,000)
Shares issued for director fee, January 12, 2011	400,000	40,000	-	-	-	-	-	40,000
Issuance of shares, January 21, 2011	195,000	19,500	-	-	58,813	-	-	78,313
Capital contribution from merge, March 16, 2011	-	-	-	-	-	-	(773,266)	(773,266)
Stock Split – 1 for 100	74,386,026	-	-	-	-	-	-	-
Net income for the twelve months ended December 31, 2011	-	-	-	-	-	-	461,731	461,731
Foreign currency translation adjustment	-	-	-	-	-	21,752	-	21,752
Balance – December 31, 2011 (audited)	75,137,400	75,136	-	-	53,177	21,752	(331,535)	(181,470)
Shares issued for cash, March 10, 2012		\$	1,000,000	\$ 10,000	\$ -	\$ -	\$ -	10,000
Net loss for the three months ended March 31, 2012	-	-	-	-	-	-	(653,067)	(653,067)
Foreign currency translation adjustment	-	-	-	-	-	35,205	-	35,205
Balance – March 31, 2012 (unaudited)	75,137,400	75,136	1,000,000	10,000	53,177	56,957	(984,603)	(789,332)

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JET NEKO INC
FORMERLY KNOWN AS CATTLEMAN'S INC AND OMOPLATA, INC
(A DEVELOPMENT STAGE COMPANY)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	For the Three months ended March 31, 2012	For the Three months ended March 31, 2011	For the Twelve months ended December 31, 2011	From March 26, 2010 (Reconstitution) through March 31, 2012
CASH FLOWS FROM OPERATING				
Net loss	\$ (653,067)	\$ (595,633)	\$ 461,731	\$ (211,336)
Stock issued for services rendered	-	40,000	40,000	40,000
Depreciation of property and equipment	54,975	17,028	212,275	267,251
Allowance for doubtful accounts	-	-	14,986	14,986
Changes in assets and liabilities	-	-	-	-
Account receivables	(36,250)	(135,710)	(56,728)	(92,978)
Inventories	246,855	(533,074)	(594,355)	(347,500)
Account payables	249,283	2,734,216	1,289,058	1,538,341
Accrued expenses	-	14,155	199,578	199,578
Note payables	-	-	-	-
NET CASH FLOWS USED IN OPERATING	\$ (138,204)	\$ 1,540,982	\$ 1,566,545	\$ 1,428,341
CASH FLOWS FROM INVESTING				
Purchase of land	\$ 75,776	(992,308)	(1,072,399)	(996,623)
Purchase of property and equipment	241,029	(2,645,899)	(2,636,713)	(2,395,684)
Purchase of intangible asset	843	(11,813)	(11,934)	(11,091)
Purchase of investment	9,714	(246,250)	(18,444)	(8,730)
NET CASH FLOWS USED IN INVESTING	\$ 327,362	\$ (3,896,270)	\$ (3,739,490)	\$ (3,412,128)
CASH FLOWS FROM FINANCING				
Short-term loans raised	\$ -	\$ 288,635	\$ -	\$ -
Long-term loans raised	(264,787)	2,757,855	3,183,204	2,918,416
Lease liabilities raised	(6,896)	46,829	38,722	31,826
Capital contribution from a merge, net	-	(773,266)	(773,266)	(773,266)
Proceeds on the issuance of stocks	10,000	78,313	78,313	88,313
NET CASH FLOWS GENERATED FROM FINANCING ACTIVITIES	\$ (261,684)	\$ 2,398,366	\$ 2,526,972	\$ 2,265,289

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