

## **Aristocrat Group Corp**

4701 Pine Circle Drive  
Bellaire, TX 77401  
(832) 302-0600  
www.aristocratgroupcorp.com  
info@aristocratgroupcorp.com

# Annual Report

For the period ending 7/31/2025

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

34,443,087 as of July 31, 2025 *(Current Reporting Period Date or More Recent Date)*

34,443,087 as of April 30, 2025

26,193,087 as of July 31, 2024 *(Most Recent Completed Fiscal Year End)*

### **Shell Status**

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes:  No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes:  No:

### **Change in Control**

Indicate by check mark whether a Change in Control<sup>4</sup> of the company has occurred during this reporting period:

Yes:  No:

---

<sup>4</sup> "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

**1) Name and address(es) of the issuer and its predecessors (if any)**

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

Aristocrat Group Corp

Current State and Date of Incorporation or Registration: Nevada  
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:  
N/A

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

N/A

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

N/A

Address of the issuer's principal executive office:

4701 Pine Circle Drive  
Bellaire, TX 77401

Address of the issuer's principal place of business:

Check if principal executive office and principal place of business are the same address:

\_\_\_\_\_

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No:  Yes:  If Yes, provide additional details below:

\_\_\_\_\_

**2) Security Information**

**Transfer Agent**

Name: Securities Transfer Corporation  
Phone: 469-633-0101  
Email: dlopez@stctransfer.com  
Address: 2901 N Dallas Parkway, Suite 380  
Plano, TX 75093

**Publicly Quoted or Traded Securities:**

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol: ASCC  
Exact title and class of securities outstanding: Common Stock 34,443,087  
CUSIP: 040443202  
Par or stated value: 0.001  
Total shares authorized: 480,000,000 as of date: 7/31/2025  
Total shares outstanding: 34,443,087 as of date: 7/31/2025  
Total number of shareholders of record: 25 as of date: 7/31/2025

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

\_\_\_\_\_

**Other classes of authorized or outstanding equity securities that do not have a trading symbol:**

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security: \_\_\_\_\_  
Par or stated value: \_\_\_\_\_  
Total shares authorized: \_\_\_\_\_ as of date: \_\_\_\_\_  
Total shares outstanding: \_\_\_\_\_ as of date: \_\_\_\_\_  
Total number of shareholders of record: \_\_\_\_\_ as of date: \_\_\_\_\_

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

\_\_\_\_\_

**Security Description:**

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

\_\_\_\_\_ Common Stock one vote per share

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

\_\_\_\_\_

3. Describe any other material rights of common or preferred stockholders.

N/A

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

N/A

### 3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

#### A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No:  Yes:  (If yes, you must complete the table below)

Shares Outstanding Opening Balance:			*Right-click the rows below and select "Insert" to add rows as needed.						
Date	Common:	Preferred:							
07/31/2024	26,193,087								
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to.  ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
3/31/25	New issuance	1,000,000	Comm	.01	No	Brian Wanncke	Payment of cash under Reg D Offering	Restricted	141
3/31/25	New issuance	500,000	Comm	.01	No	Raul Vargas	Payment of cash under Reg D Offering	Restricted	141

<u>3/31/25</u>	<u>New issuance</u>	<u>1,000,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Barbara Steil</u>	<u>Payment of cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>3/31/25</u>	<u>New issuance</u>	<u>1,000,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>James Reeder</u>	<u>Payment of cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>3/31/25</u>	<u>New issuance</u>	<u>750,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Charles Cerf</u>	<u>Payment of cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>3/31/25</u>	<u>New issuance</u>	<u>3,000,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>William Bates</u>	<u>Payment of cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>3/31/25</u>	<u>New issuance</u>	<u>500,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Michelle Brown</u>	<u>Payment of cash under Reg D Offering</u>		<u>141</u>
<u>3/31/25</u>	<u>New issuance</u>	<u>500,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>William Bates</u>	<u>Payment of cash under Reg D Offering</u>		<u>141</u>
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date <u>7/31/25</u>	Common:								
	<u>34,443,087</u>								
	Preferred:								

**Example:** A company with a fiscal year end of December 31<sup>st</sup> 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

**\*\*\*Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

Use the space below to provide any additional details, including footnotes to the table above:

\_\_\_\_\_

## B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

No:  Yes:  (If yes, you must complete the table below)

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

\*\*\*Control persons for any entities in the table above must be disclosed in the table or in a footnote here.

Use the space below to provide any additional details, including footnotes to the table above:

\_\_\_\_\_

#### 4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on [www.OTCMarkets.com](http://www.OTCMarkets.com).

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Aristocrat Group Corporation is engaged in the business of brand management and development in the beverage and lifestyle space, with a focus on alcoholic beverage brands in the U.S. Its core operations encompass licensing agreements (manufacture, marketing and distribution), brand development and visual identity, retail and e-commerce distribution, and product innovation/portfolio expansion. In the most recent period, the Company has secured exclusive U.S. rights to a national beer brand (Merica Beer) and is expanding its retail footprint in major chains in Texas as it implements its go-to-market strategy. The Company's present stage is focused on growth and rollout of its branded consumer products, leveraging its marketing and distribution infrastructure to drive scale in large U.S. beverage markets.

B. List any subsidiaries, parent company, or affiliated companies.

N/A

C. Describe the issuers' principal products or services.

Aristocrat Group Corporation is engaged in the business of brand management and development in the beverage and lifestyle space, with a focus on alcoholic beverage brands in the U.S. Its core operations encompass licensing agreements (manufacture, marketing and distribution), brand development and visual identity, retail and e-commerce distribution, and product innovation/portfolio expansion. In the most recent period, the Company has secured exclusive U.S. rights to a national beer brand (Merica Beer) and is expanding its retail footprint in major chains in Texas as it implements its go-to-market strategy. The Company's present stage is focused on growth and rollout of its branded consumer products, leveraging its marketing and distribution infrastructure to drive scale in large U.S. beverage markets.

## 5) Issuer's Facilities

Aristocrat Group Corporation ("the Company") conducts its business operations through a combination of leased administrative offices and contracted third-party production and distribution facilities. The Company does not currently own or operate any manufacturing or bottling plants directly. Production, packaging, and warehousing are performed under agreements with licensed co-packers, breweries, and distilleries strategically located within the United States.

The Company's principal beverage products—Merica Beer and RWB Vodka—are manufactured and packaged through these third-party partners to ensure consistent quality and regulatory compliance across all markets. Finished goods are distributed through state-licensed wholesalers and warehousing partners that service key retail accounts and regional markets.

Administrative, sales, and marketing operations are coordinated from the Company's corporate office and supported by regional partners that assist in product placement, brand promotion, and logistics management.

This flexible, asset-light facility structure enables the Company to scale production efficiently in response to demand, while maintaining a lean fixed-asset base and optimizing capital resources. Management believes this model provides strategic advantages in the beverage industry by combining high-quality outsourced production with focused brand management and market execution.

The Company intends to continue expanding its contract manufacturing and distribution relationships to support the growing market presence of Merica Beer and RWB Vodka, as well as future additions to its beverage portfolio

### Assets

- 12 pallets of Merica Beer cans – Product ready for distribution in retail and wholesale channels.
- 2,000 Merica Beer case trays – Packaging materials available for operational use.
- 36 cases of RWB Vodka – Finished product available for sale through licensed distributors and retail partners.
- Kegs of Merica Beer – For on-premise accounts and bar/restaurant distribution.
-

- Exclusive U.S. Licensing Agreement with Merica Beer – Grants the Company the rights to manufacture, market, and distribute Merica Beer nationally.
- Distributor Contracts in Texas – Active agreements with key retail and wholesale partners to sell and distribute Merica Beer and RWB Vodka across multiple Texas markets.

**6) All Officers, Directors, and Control Persons of the Company**

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer’s securities.

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

*The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.*

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Derek Sisson</u>	<u>Officer, Director</u>	<u>Bellare, TX</u>	<u>265,930 Common</u> <u>1,000,000 Series E preferred</u>	<u>Common and Series E preferred</u>	<u>4.67% of common</u> <u>100% of Series E preferred</u>	<u>_____</u>
<u>Mark Corwin</u>	<u>Officer</u>	<u>Frisco, TX</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>_____</u>
<u>Gilbert Audet</u>	<u>Independent Director</u>	<u>Bellaire, TX</u>	<u>N/a</u>	<u>N/A</u>	<u>N/A</u>	<u>_____</u>
<u>Bloise International Corporation</u>	<u>Owner of more than 5%</u>	<u>Panama City, Panama</u>	<u>1,289,901</u>	<u>Common</u>	<u>22.66%</u>	<u>Ilya Solodov</u> <u>65 East Street</u> <u>House 35</u> <u>Panama City,</u> <u>Panama</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://www.OTCIQ.com) to update your company profile.

## 7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

N/A

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, 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, financial- or investment-related, insurance or banking activities;

N/A

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

N/A

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

N/A

5. Been the subject 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.

N/A

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

N/A

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

N/A

## 8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Samuel Whitley  
Address 1: 24285 Katy Frwy., Ste 300, Houston, TX 77494  
Address 2: \_\_\_\_\_  
Phone: 281-206-0434  
Email: swhitley@whitley-llp.com

Accountant or Auditor

Name: Robert Wilson, CPA  
Firm: \_\_\_\_\_  
Address 1: 2311 Pecan Valley Court, Missouri City, TX. 77459  
Address 2: \_\_\_\_\_  
Phone: 281-770-9270  
Email: rwilson2311@yahoo.com

Investor Relations

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

*All other means of Investor Communication:*

X (Twitter): \_\_\_\_\_  
Discord: \_\_\_\_\_  
LinkedIn: \_\_\_\_\_  
Facebook: \_\_\_\_\_  
[Other ] \_\_\_\_\_

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Nature of Services: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

## 9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: Derek Sisson  
Title: CEO  
Relationship to Issuer: CEO

B. The following financial statements were prepared in accordance with:

IFRS  
 U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name: Robert Wilson, CPA  
Title: \_\_\_\_\_  
Relationship to Issuer: \_\_\_\_\_

Describe the qualifications of the person or persons who prepared the financial statements:<sup>5</sup> CPA

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

### **Financial Statement Requirements:**

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

<sup>5</sup> The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

**ARISTOCRAT GROUP CORP**

**Balance Sheet**

**As of July 31, 2025**

	July 31, 2025	Jul 31, 24
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 20,786	
Inventory	\$ 72,534	\$ 11,912
<b>Total Current Assets</b>	93,320	11,912
<b>TOTAL ASSETS</b>	<b>93,320</b>	<b>11,912</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Advances payable	126,549	18,511
<b>Total Current Liabilities</b>	126,549	18,511
<b>Total Liabilities</b>	126,549	18,511
<b>Equity</b>		
Accumulated Deficit	(11,280,027)	(11,210,908)
Additional paid-in-capital	11,336,280	11,262,030
Common Stock, \$0.0010 par value, 480,000,000 shares authorized, 19,693,087 shares issues and outstanding	14,148	5,898
at July 31, 2025		
Series E Preferred Stock, \$0.0010 stated value; 20,000,000 authorized, 1,000,000 issued and outstanding		
at July 31, 2025	1,000	1,000
Series A Preferred Stock, \$0.0010 stated value; 4,500,000 authorized; 4,500,000 issued and outstanding at July 31, 2025 and July 31, 2024	4,500	4,500
Retained Earnings		
Net Income	(109,130)	(69,119)
<b>Total Equity</b>	(33,229)	(6,599)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 93,320</b>	<b>\$ 11,912</b>

## ARISTOCRAT GROUP CORP

### Profit & Loss

	Aug 1, 2024 - July 31, 2025	Aug '23 - Jul 24
<b>Ordinary Income/Expense</b>		
Income	0	\$ -
<b>Sales</b>	0	0
Cost of goods sold	0	0
<b>Gross Profit</b>	0	0
General and administrative expenses	109,130	69,119
<b>Net Income</b>	<b>\$ (109,130)</b>	<b>\$ (69,119)</b>

## ARISTOCRAT GROUP CORP

### Statement of Cash Flows

As of July 31, 2025

	Aug 1 - July 31, 2025	Aug '24 - Jul 25
<b>OPERATING ACTIVITIES</b>		
<b>Net Income</b>	\$ (109,130)	\$ (69,119)
Adjustments to reconcile Net Income to net cash provided by operations:		
Inventory	(60,622)	
Accounts payable & accrued exp	108,038	4,119
Advances payable		
Current portion of accrued int		
Current portion of convertible		
<b>Net cash provided by Operating Activities</b>	<b>\$ (61,714)</b>	<b>(65,000)</b>
<b>FINANCING ACTIVITIES</b>		
Additional paid-in-capital	\$ 82,500	65,000
Preferred Stock		
<b>Net cash provided by Financing Activities</b>	<b>\$ 82,500</b>	<b>65,000</b>
<b>Net cash increase for period</b>	<b>\$ -</b>	<b>0</b>
<b>Cash at end of period</b>	<b>\$ 20,786</b>	<b>\$ -</b>

ARISTOCRAT GROUP									
CONSOLIDATED STATEMENT OF STOCKHOLDERS EQUITY									
(UNAUDITED)									
	Common Stock		Series E Preferred Stock		Series A Preferred Stock		Additional	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Paid In Capital	Deficit	Total
BALANCE as of July 31, 2024	26,193,087	\$5,898	1,000,000	\$1,000	4,500,000	\$4,500	\$ 11,262,030	\$(11,280,027)	(\$6,599)
Common stock issued for conversion of debt	8,250,000	\$8,250					\$74,250		\$82,500
Net Loss	-	\$0	-	0	-	0	-	(109,130)	(109,130)
BALANCE as of July 31, 2025	34,443,087	\$14,148	1,000,000	\$1,000	4,500,000	\$4,500	\$ 11,336,280	(11,389,157)	(33,229)

**ARISTOCRAT GROUP CORP.**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**July 31, 2024**

**Note 1. General Organization and Business**

**Overview**

Aristocrat Group Corp. was incorporated on July 20, 2011 in Florida. On April 1, 2015, the Company reincorporated from Florida to Nevada. The Company's board of directors and majority shareholder consented to the reincorporation. Each of our shareholders on the record date received one share of the Nevada company's common stock for each 100 shares of common stock they own in the Florida company. Fractional shares will be rounded up to the next whole share, and each shareholder received at least five shares. The Nevada company is authorized to issue 480 million shares of common stock and 20 million shares of preferred stock, each with a par value of \$0.001 per share. The board of directors and officers of the Nevada company consists of the same persons who are currently directors and officers

On February 3, 2015, our board of directors adopted the 2015 Omnibus Equity Incentive Plan.

On October 17, 2012, we formed Luxuria Brands LLC as a wholly owned subsidiary. On January 10, 2013, we formed Level Two Holdings, LLC as our wholly owned subsidiary. On January 15, 2013, we formed Top Shelf Distributing, LLC ("Top Shelf") as our wholly owned subsidiary. Our fiscal year end is July 31.

**Note 2. Going Concern**

For the period ended July 31, 2025, the Company had a net loss of \$109,130 and a loss of \$69,119 for the year ended July 31, 2024. As of July 31, 2025, the Company had negative working capital of \$33,229. Management anticipates having positive cash flow from operations in the near future.

These factors raise a substantial doubt about the Company's ability to continue as a going concern. The accompanying consolidated financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the possible inability of the Company to continue as a going concern.

The Company does not have the resources at this time to repay its credit and debt obligations, make any payments in the form of dividends to its shareholders or fully implement its business plan. Without additional capital, the Company will not be able to remain in business.

Management has plans to address the Company's financial situation as follows:

In the near term, management plans to continue to focus on raising the funds necessary to implement the Company's business plan. Management will continue to seek out debt financing to obtain the capital required to meet the Company's financial obligations. There is no assurance, however, that lenders will continue to advance capital to the Company or that the new business operations will be profitable. The possibility of failure in obtaining additional funding and the potential inability to achieve profitability raise doubts about the Company's ability to continue as a going concern.

In the long term, management believes that the Company's projects and initiatives will be successful and will provide cash flow to the Company, which will be used to finance the Company's future growth. However, there can be no assurances that the Company's planned activities will be successful, or that the Company will ultimately attain profitability. The Company's long-term viability depends on its ability to obtain adequate sources of debt or equity funding to meet current commitments and fund the continuation of its business operations, and the ability of the Company to achieve adequate profitability and cash flows from operations to sustain its operations.

### **Note 3. Summary of Significant Accounting Policies**

The significant accounting policies that the Company follows are:

#### **Basis of Presentation**

The financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

#### **Principles of Consolidation**

The consolidated financial statements include the accounts and operations of Aristocrat Group Corp., and its wholly owned subsidiaries Luxuria Brands, LLC; Level Two Holdings, LLC; and Top Shelf Distributing, LLC (collectively referred to as the "Company"). All material intercompany accounts and transactions are eliminated in consolidation.

#### **Use of Estimates**

The preparation of financial statements in conformity with GAAP 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### **Earnings (Loss) per Common Share**

The Company computes basic and diluted earnings per common share amounts in accordance with ASC Topic 260, Earnings per Share. The basic earnings (loss) per common share are calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per common share are 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 as of the first of the year for any potentially dilutive debt or equity. There are no dilutive shares outstanding for any periods reported.

In periods in which a net loss has been incurred, all potentially dilutive common shares are considered anti-dilutive and thus are excluded from the calculation. The Company's convertible debt is considered anti-dilutive due to the Company's net loss for the year ended July 31, 2022 and 2021. As a result, the Company did not have any potentially dilutive common shares for those periods.

## **Financial Instruments**

The Company's balance sheet includes certain financial instruments. The carrying amounts of current assets and current liabilities approximate their fair value because of the relatively short period between the origination of these instruments and their expected realization.

FASB Accounting Standards Codification (ASC) 820 Fair Value Measurements and Disclosures (ASC 820) defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy that distinguishes between (1) market participant assumptions developed based on market data obtained from independent sources (observable inputs) and (2) an entity's own assumptions about market participant assumptions developed based on the best information available in the circumstances (unobservable inputs). The fair value hierarchy consists of three broad levels, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates); and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs that are both significant to the fair value measurement and unobservable.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of July 31, 2025. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments. These financial instruments include accounts receivable, other current assets, accounts payable, and accrued expenses. The fair value of the Company's notes payable is estimated based on current rates that would be available for debt of similar terms that is not significantly different from its stated value.

## **Recently Issued Accounting Pronouncements**

There were various other accounting standards and interpretations issued recently, none of which are expected to have a material impact on the Company's consolidated financial position, operations or cash flows

#### Note 4. Convertible Notes Payable

All Notes Payable have been converted to Convertible Preferred stock.

#### 10) Issuer Certification

*Principal Executive Officer:*

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) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Derek Sisson certify that:

1. I have reviewed this Disclosure Statement for Aristocrat Group Corp;
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.

10/29/2025

           *Derek Sisson*

*Principal Financial Officer*

*I Mark Corwin* certify that:

1. I have reviewed this Disclosure Statement for Aristocrat Group Corp;

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

2. 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.

\_\_\_\_ 10/29/ 2025

\_\_\_\_ *Mark Corwin*