

Aristocrat Group Corp

4701 Pine Circle Drive

Bellaire, TX 77401

(832) 302-0600

www.aristocratgrp.com

Quarterly Report

For the period ending 1/31/2026

Outstanding Shares

The number of shares outstanding of our Common Stock was:

42,343,087 as of January 31, 2026 (Current Reporting Period Date or More Recent Date)

34,443,087 as of July 31, 2025 (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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

⁴ "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 42,343,087
CUSIP: 040443202
Par or stated value: 0.001
Total shares authorized: 480,000,000 as of date: 1/31/2026
Total shares outstanding: 42,343,087 as of date: 1/31/2026
Total number of shareholders of record: 25 as of date: 1/31/2026

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: X (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:							
07/31/2025	34,443,087								
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.
11/12/25	New issuance	500,000	Comm	.01	No	Lori L Alvarez	Payment of cash under Reg D Offering	Restricted	141
11/12/25	New issuance	1,000,000	Comm	.01	No	Frank Bisono, Jr.	Payment of cash under Reg D Offering	Restricted	141

11/12/25	New issuance	1,000,000	Comm	.01	No	Mark Corwin	Payment of cash under Reg D Offering	Restricted	141
11/12/25	New issuance	1,000,000	Comm	.01	No	John M Henessey	Payment of cash under Reg D Offering	Restricted	141
11/12/25	New issuance	500,000	Comm	.01	No	Ryan Kirkland	Payment of cash under Reg D Offering	Restricted	141
11/12/25	New issuance	1,200,000	Comm	.01	No	Joshua Mullins	Payment of cash under Reg D Offering	Restricted	141
11/12/25	New issuance	1,200,000	Comm	.01	No	Douglas C Price	Payment of cash under Reg D Offering		141
11/12/25	New issuance	1,000,000	Comm	.01	No	Douglas Price			141
11/12/25	New issuance	500,000	Comm	.01	No	Rudy Vargas			141
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date 1/31/26	Common:	42,343,087							
Preferred:									

Example: A company with a fiscal year end of December 31st 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.

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 development, ownership, licensing, and marketing of consumer beverage brands within the alcoholic beverage industry. The Company focuses on building and expanding brand assets through intellectual property ownership, licensing agreements, and strategic distribution relationships.

During the current reporting period, the Company acquired the intellectual property rights and sales rights to the Rasta Bob Coconut Rum brand, which is being developed as a core spirits product within the Company's brand portfolio. Initial production inventory has been secured and the Company has begun establishing distribution relationships and fulfilling wholesale pallet orders.

In addition, the Company participates in licensing revenue through a strategic agreement related to Merica Beer, under which the Company receives a 5% licensing royalty based on product sales. This structure allows the Company to participate in the growth of the brand without maintaining direct manufacturing responsibilities.

The Company's operating activities during the period have primarily focused on:

- Expanding distribution opportunities for Rasta Bob Coconut Rum
- Supporting retail and hospitality placement of licensed beverage brands
- Developing marketing and brand positioning strategies
- Establishing relationships with distributors, retailers, and hospitality venues

The Company continues to pursue additional strategic opportunities within the beverage industry that align with its business model of brand ownership, licensing, and market development.

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

The company conducts a portion of its operations through the following subsidiary:

Merica Beers LLC- A Texas limited liability company associated with the company's beverage operations and which owns the commercial property located in Brady, Texas. The property supports beverage brand development, storage, and future related operational activities.

C. Describe the issuers' principal products or services.

Aristocrat Group Corporation develops, owns, markets, and licenses alcoholic beverage brands. The Company's principal product is Rasta Bob Coconut Rum, for which the Company holds intellectual property and sales rights. The Company also participates in beverage brand licensing arrangements, including Merica Beer, through which it receives royalty-based revenue. The Company's activities include beverage brand development, marketing, licensing, and distribution relationship management.

5) Issuer's Facilities

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

The Company utilizes facilities located in Brady, Texas, which are held through its subsidiary Merica Beers, LLC. The facility supports the Company's administrative, brand development, and beverage storage operations.

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. If any updates are needed to your public company profile, log in to 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. 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): www.x.com/aristocratgroupofficial
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] info@aristocratgrp.com

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:⁵ 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.

⁵ 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 January 31, 2026

	<u>January 31, 2026</u>	<u>Jul 31, 25</u>
ASSETS		
Current Assets		
Cash	\$ 153	\$ 20,786
Accounts Receivable	26,000	
Inventory	<u>\$ 54,334</u>	<u>\$ 72,534</u>
Total Current Assets	<u>80,487</u>	<u>93,320</u>
TOTAL ASSETS	<u>80,487</u>	<u>93,320</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Advances payable	<u>114,369</u>	<u>126,549</u>
Total Current Liabilities	<u>114,369</u>	<u>126,549</u>
Total Liabilities	114,369	126,549
Equity		
Accumulated Deficit	(11,389,157)	(11,280,027)
Additional paid-in-capital	11,415,201	11,336,280
Common Stock, \$0.0010 par value, 480,000,000 shares authorized, 42,343,087 shares issues and outstanding	14,227	14,148
at January 31, 2026		
Series E Preferred Stock, \$0.0010 stated value; 20,000,000		
authorized, 1,000,000 issued and outstanding		
at January 31, 2026	1,000	1,000
Series A Preferred Stock, \$0.0010 stated value; 4,500,000		
authorized; 4,500,000 issued and outstanding at January 31, 2026 and July 31, 2025	4,500	4,500
Retained Earnings		
Net Income	<u>(79,653)</u>	<u>(109,130)</u>
Total Equity	<u>(33,882)</u>	<u>(33,229)</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 80,487</u>	<u>\$ 93,320</u>

ARISTOCRAT GROUP CORP

Profit & Loss

	Nov 1, 2025 – Jan 31, 2026	Aug '24 - Jul 25
Ordinary Income/Expense		
Income		\$ -
Sales		0
Cost of goods sold		0
Gross Profit		0
General and administrative expenses	46,803	109,130
Net Income	\$ (46,803)	\$ (109,130)

ARISTOCRAT GROUP CORP

Statement of Cash Flows

As of January 31, 2026

	Aug 1, 2025 - Jan 31, 2026	Aug '24 - Jul 25
OPERATING ACTIVITIES		
Net Income	\$ (46,803)	\$ (109,130)
Adjustments to reconcile Net Income to net cash provided by operations:		
Inventory	18,200	(60,622)
Accounts payable & accrued exp	(45,030)	108,038
Advances receivable	(26,000)	
Net cash provided by Operating Activities	\$ (99,633)	(61,714)
FINANCING ACTIVITIES		
Additional paid-in-capital	\$ -	\$ 82,500
Preferred Stock		
Net cash provided by Financing Activities	\$ -	82,500
Net cash increase for period	\$ -	20,786
Cash at beginning of period	\$ 20,786	
Cash at end of period	\$ 153	\$ 20,786

ARISTOCRAT GROUP

CONSOLIDATED STATEMENT OF STOCKHOLDERS EQUITY

(UNAUDITED)

	Common Stock		Series E Preferred Stock		Series A Preferred Stock		Additional	Accumulated	Total
	Shares	Amount	Shares	Amount	Shares	Amount	Paid In Capital	Deficit	
	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)
Common Stock Issued	7,900,000	\$79					\$78,921		\$79,000
Net Loss	-	\$0	-	0	-	0	\$0	(\$79,653)	(79,653)
BALANCE as of									
January 31, 2026	42,343,087	\$14,227	1,000,000	\$1,000	4,500,000	\$4,500	\$11,415,201	(\$11,468,810)	(\$33,882)

ARISTOCRAT GROUP CORP.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Quarter ended

January 31, 2026

Note 1. General Organization and Business

Overview

Note 2. Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. The Company has experienced operating losses and negative working capital. Management is actively addressing these conditions through capital raising activities, expansion of licensing partnerships, and development of proprietary beverage brands including the Rasta Bob brand. Management believes these initiatives will provide opportunities to improve operations and liquidity.

Note 3. Summary of Significant Accounting Policies

The significant accounting policies that the Company follows are:

Basis of Presentation

OTC Markets Group Inc.
Disclosure Guidelines for the Pink Market (v5 December 18, 2023)

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").

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Principles of Consolidation

The consolidated financial statements include the accounts of Aristocrat Group Corp. and its subsidiaries, when applicable. For the reporting period ended October 31, 2025, the Company did not have any subsidiaries requiring consolidation. All material intercompany accounts and transactions, when applicable, 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.

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) define 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 January 31, 2026. 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

As of the reporting date, the Company does not have any outstanding convertible notes payable

Note 5 – Subsequent Events

Management has evaluated subsequent events through March 16, 2026, the date on which the financial statements were available to be issued, in accordance with the provisions of ASC 855, Subsequent Events.

On February 18, 2026, Aristocrat Group Corporation (OTCID: ASCC) completed the acquisition of 100% of the membership interests of Merica Brewing LLC, including its 14,000 square-foot production facility located in Brady, Texas.

As a result of the transaction, Merica Brewing LLC became a wholly owned subsidiary of the Company. The acquisition adds company-controlled production infrastructure and tangible operating assets to the Company's platform and provides integrated production and storage capabilities intended to support future operational growth and brand development.

The Company is currently evaluating the accounting treatment of this transaction under ASC 805, Business Combinations, including the determination of the total purchase consideration, and the allocation of the purchase price to the identifiable assets acquired and liabilities assumed, including the fair value of the production facility and related assets.

In addition, the Company acquired certain intellectual property assets related to the Rasta Bob Coconut Rum product line, including the Rasta Bob brand name, trademarks, product labeling, and associated selling and distribution rights. The total purchase price for the acquisition was \$18,000.

The transaction was accounted for as an asset acquisition and the acquired intellectual property was recorded at **cost** in accordance with ASC 350 – Intangibles – Goodwill and Other.

Management has determined that the acquired brand and related intellectual property represent an indefinite-lived intangible asset, as the Company expects the brand to contribute to operations for the foreseeable future and there are no legal, regulatory, contractual, or economic factors that limit its useful life. Accordingly, the asset is not subject to amortization but will be evaluated for impairment annually, or more frequently if events or changes in circumstances indicate that the asset may be impaired, in accordance with applicable accounting guidance.

No impairment indicators were identified as of the date these financial statements were available to be issued.

Management is not aware of any other subsequent events requiring adjustment to or disclosure in the accompanying financial statements.

9) 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:

- i. I have reviewed this Disclosure Statement for Aristocrat Group Corp;
- ii. 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
- iii. 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.

3/16/2026

____ *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.

____ 3/16/ 2026

____ *Mark Corwin*

