

INITIAL COMPANY INFORMATION AND DISCLOSURE STATEMENT

Sino Cement, Inc.

For the Period Ending July 31, 2012

We are a shell company, therefore the exemption offered pursuant to Rule 144 is not available. Anyone who purchased securities directly or indirectly from us or any of our affiliates in a transaction or chain of transactions not involving a public offering cannot sell such securities in an open market transaction.

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Part A General Company Information

Item 1 The exact name of the issuer and its predecessor(s) (if any)

Issuer: Sino Cement, Inc., from September 15, 2010 to Present

Previous Names: Ocean Energy, Inc. from November 28, 2007 to September 15, 2010

Item 2 The address of the issuer's principal executive offices

8275 South Eastern Avenue, Suite 200

Las Vegas, Nevada, 89123

Telephone No.: (702) 951-9324

Facsimile No.: (702) 951-9325

Item 3 The jurisdiction(s) and date of the issuer's incorporation or organization

We were incorporated in the State of Nevada on November 28, 2007

Part B Share Structure

Item 4 The exact title and class of securities outstanding

We are currently authorized to issue one classes of stock, common stock.

The CUSIP for our common stock is 82936Y102.

The trading symbol for our common stock is OCEE.

Item 5 Par or stated value and description of the security

A. The par value of our common stock is \$0.001 per share

B. The holders of our Common Stock are entitled to one vote per share with no pre-emption rights and rights to dividends as the Issuer may deem appropriate from time to time. There are no provisions in our bylaws or charter that would delay, defer or prevent a change in control of the Issuer.

Item 6 The number of shares or total amount of the securities outstanding for each class of securities authorized

(i) Period end date	For the period ended July 31, 2012	Year ended April 30, 2012	Year ended April 30, 2011
(ii) Number of shares authorized;	98,167,538	98,167,538	98,167,538
(iii) Number of shares outstanding;	11,250,030	11,250,030	15,500,030
(iv) Freely tradable shares (public float);	1,250,030	1,250,030	1,250,030
(v) Total number of beneficial shareholders; and	N/A	N/A	N/A
(vi) Total number of shareholders on record.	38	38	37

Item 7 The name and address of the transfer Agent

Transhare Corporation

4626 South Broadway, Englewood, CO 80113

Telephone no.: (303) 662-1111

Transhare Corporation is registered under the Exchange Act, and is an SEC approved transfer agent.

Part C Business Information

Item 8 The nature of the issuer's business

A. Business Development

Sino Cement, Inc. was on November 28, 2007 with the purpose of profitably producing and distributing Ocean Power Converters ("OPC") and supplying them to seashore consumers.

Information concerning the following specific items is furnished to provide a more complete understanding of the issuer's business development:

1. The form of organization of the issuer;

We are a Nevada corporation.

2. The year that the issuer (or any predecessor) was organized;

We were incorporated on November 28, 2007, in the State of Nevada, as Ocean Energy, Inc.

3. The issuer's fiscal year end date;

Our fiscal year end date is April 30.

4. Whether the issuer (or any predecessor) has been in bankruptcy, receivership or any similar proceeding;

We have not been in bankruptcy, receivership or any similar proceeding.

5. Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets;

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

On July 15, 2011 we entered into an agreement to dispose of Tiger Fair Limited, a PRC based cement producer in exchange for cancelling 14,250,000 shares of our common stock.

6. Any default of the terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments;

We are not in default of the terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments.

7. Any change of control;

On February 21, 2011 we issued 14,250,000 shares representing 92% of our common stock. The entire prior board of directors resigned and the Company came under new management and a new board of directors.

On July 18, 2011 we issued 10,000,000 shares representing 89% of our common stock. The entire prior board of directors resigned and the Company came under new management and a new board of directors.

8. Any increase of 10% or more of the same class of outstanding equity securities;

On February 21, 2011 we issued 14,250,000 shares representing 92% of our common stock.

On July 18, 2011 we issued 10,000,000 shares representing 89% of our common stock.

9. Any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization;

On September 15, 2010 the Company effected a 1.3089005 for 1 forward split of its capital structure such that every one share of common stock issued and outstanding prior to the split was exchanged for 1.3089005 post-split shares of common stock.

Also effective September 15, 2010, we changed our name from "Ocean Energy, Inc." to "Sino Cement, Inc.", by way of a merger with our wholly owned subsidiary Sino Cement, Inc., which was formed solely for the change of name.

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

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

10. Any delisting of the issuer's securities by any securities exchange or deletion from the OTC Bulletin Board; and

On July 12, 2011 the Company filed SEC Form 15-12G "Certification and notice of termination of registration under Section 12(g) of the Securities Exchange Act of 1934 or suspension of duty to file reports under Sections 13 and 15(d) of the Securities Exchange Act of 1934."

There has not been any delisting of the issuers securities by any securities exchange or deletion from the OTC Bulletin Board.

11. Any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal parties, the nature and current status of the matters, and the amounts involved.

We are not a party to any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer.

B. Business of the Issuer

We were incorporated with the purpose of profitably producing and distributing Ocean Power Converters (OPC) supplying seashore consumers. This innovative technology is the result of 15

years of improvement of the Wincrants rotor executed by the former CEO of our Company. A prototype of our wave power station, consisting of a rotor converter of sea-wave energy attached to a conventional energy generator, was tested. Our full-size pilot wave power device (5m x 10m) with a capacity up to 3 kW will be assembled and installed on the shore of the Ha'apai Islands in Tonga. Information concerning the following specific items is provided to the extent material to an understanding of the issuer:

1. The issuer's primary and secondary SIC Codes;

Primary: 3510 (Engines & Turbines)

2. If the issuer has never conducted operations, is in the development stage, or is currently conducting operations;

We are currently a development stage company.

3. Whether the issuer is or has at any time been a "shell company";

We are a shell company, therefore the exemption offered pursuant to Rule 144 is not available. Anyone who purchased securities directly or indirectly from us or any of our affiliates in a transaction or chain of transactions not involving a public offering cannot sell such securities in an open market transaction

4. The names of any parent, subsidiary, or affiliate of the issuer, and its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure statement;

Not applicable.

5. The effect of existing or probable governmental regulations on the business;

As a public company we must monitor trading of our stock transactions for suspicious financial activities. The cost of complying with the Patriot Act and related laws and regulations is unknown. We face the risk that our policies, procedures, technology and personnel directed toward complying with the Patriot Act are insufficient and that we could be subject to significant criminal and civil penalties due to noncompliance. Such penalties could have a material adverse effect on our business, financial condition and operating results. As a distributor with potential customers worldwide, we may face particular difficulties in identifying our customers and monitoring their compliance with the Patriot Act. As a public company we are subject to the Securities Act of 1934, as amended and regulations under the Securities & Exchange Commission (SEC). We must monitor trading of our stock transactions for suspicious financial activities (SARS). As a public company we are subject to state securities statutes.

6. An estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers;

We estimate we spent \$12,000 during each of the last two fiscal years on research and development activities.

7. Costs and effects of compliance with environmental laws (federal, state and local); and

The Company is required to comply with the Environmental Protection Agency (EPA) in the operation of wave power stations. The cost of compliance is less than \$2,000 per year per wave power station. The wave power stations are defined as “nonhazardous” by the EPA, therefore, environmental compliance is minimal and should not adversely impact the Company.

8. The number of total employees and number of full-time employees.

We have a total of one employees, one of which is a full time employee. The employee is an officer of the company.

Item 9 Nature of Company Products or Services Offered

A. Principal products or services, and their markets;

We were incorporated with the purpose of profitably producing and distributing Ocean Power Converters (OPC) supplying seashore consumers. This innovative technology is the result of 15 years of improvement of the Wincrants rotor executed by the former CEO of our company. Nine prototypes of OPC have been manufactured and tested, one of which was installed and tested in the city of Suva, Fiji Islands, by the University of the South Pacific. After this was completed, an official letter regarding the successful realization of the project was issued. Interest in the development of the engineering of sea wave power was revealed by the South Pacific Geoscience Application Commission - SOPAC (Fiji) and by the governments of Nauru, Kiribati, Tonga, Tuvalu, Samoa, Bahamas, and others.

The next full scale prototype, a 2 kW OPC, was manufactured and tested in the Black Sea at the Experimental division of the Sevastopol Marine Hydrophysical Institute. An official letter from the Institute confirms that OPC is an effective and reliable device for power production derived from sea waves.

Further development of the construction of Ocean Power Converters has led to the creation of a simpler, more reliable, less expensive OPC device. In October of 2007, the trade association IPC filed a Patent Cooperation Treaty application to install a new model of OPC. Estimated costs of electrical power produced by improved OPCs do not exceed 3 cents per kWh, with an expected lifetime of no less than 15 years. The estimated resource of the world's ocean wave energy potential is about 100TW.

The energy of sea waves increases in proportion to the third power of amplitude; therefore, each 10-meter wave generates 150 kW per meter of wave front. In this case, a 1000 meter-coastline power plant can produce 15 MW with 10% efficiency, enough power to supply a small town of 30,000 inhabitants.

The winter energy consumption of Great Britain (30 GW) can be satisfied by a wave power plant situated in the North Atlantic behind Hebrides. The exceptionally large waves in that area move energy production into the range of a large power plant; one to two thousand meter coastlines are capable of producing 150-200 MW of power. Smaller customers can be provided with proportionately smaller units to produce an appropriate power supply; with 10 to 20 meters of coastline available, 10 to 20 kW of power can be produced.

The best material for wave unit production on the industrial scale is plastic - polyethylene, polypropylene, and so on. Such material isn't expensive, especially recycled - about \$100 USD per ton. There are a lot of machines currently available for blowing and extrusion of different parts of the wave energy device. Taking these figures into account, the cost of a small-scale plastic wave power plant will be \$150-\$160 USD per kW, with the costs of a large-scale plant being even lower. The service life of plastic wave devices is 3-5 years, depending on solar radiation resistance. Since the pay-back term of each plant is approximately three to four months, the cost of the plant will be returned 12-15 times over its service lifetime, which is quite profitable for the energy sector.

A prototype of our wave power station, consisting of a rotor converter of sea-wave energy attached to a conventional energy generator, was tested. Our OPC consists of rotors with work cells located on their side surface. The rotors are attached to a hard frame in parallel and are connected to conventional electrical generators for transmission.

Work cells are equipped with unidirectional valves, which allow air and water to flow in one direction only inside the cells. Sea water is oscillating and passing through the cells on one side only, creating an inequality in the gravitational force and causing rotation according to Archimedes' Principle.

While afloat when there are waves on the sea, the wave power station generates electric current and directs it through a cable to a consumer (a settlement on the sea shore, a vessel or a producing enterprise). Unlike most other alternative energy sources, our OPC can produce electricity according to any international electricity standards, which can be used by any existing electrical apparatus without the need for any additional converters and modifications. OPC / WEPP (Wave Electric Power Plant) units not only produce electricity but also dissipate the force of storm waves and provide coastline protection.

The full-size pilot wave power device (5m x 10m) with a capacity up to 3 kW will be assembled and installed on the shore of the Ha'apai Islands in Tonga under the Project. This power unit will be used for autonomous energy supply of an FM transmitter with a power of approximately 1 kW.

Floating parts of the device are made from recycled plastic: work cells from HDPE, and work rotors from PVC. After assembling, the device will be towed and moored in the deep water off the coast on concrete anchors. The device is connected to the electricity consumer by underwater cable. There is an accumulator battery to allow non-stop energy supply regardless of current weather conditions.

B. Distribution methods of the products or services;

We intend to develop the sales and service of OPC/WEPP through a network of local representatives and installers.

C. Status of any publicly announced new product or service;

We intend to continue the research, development, and production of OPC and WEPP. We plan to develop a model row of WEPP with different electric power:

- a. Coastal, connected to the grid;
- b. Small-sized power units for remote customers (such as sea oil platforms); and
- c. An energy source for moving vessels.

D. Competitive business conditions, the issuer's competitive position in the industry, and methods of competition;

Worldwide total electrical power consumption reached about 100 GW by 2005. Electrical generation capacity grows at approximately 5% per year, while demand is growing by more than 10% per year. This has led to an increase in electricity prices of approximately 5 - 10% per year.

The oceans have a tremendous amount of energetic potential and are close to many, if not most, of the world's most concentrated populations. Some believe that ocean power will provide a substantial amount of new renewable energy around the world. Difficulties arising from marine life attaching to energy systems in the sea require these generators to be easily cleanable.

Wave power refers to the energy of ocean surface waves and the capture of that energy to do useful work, including electricity generation, desalination, and the pumping of water into reservoirs. Wave power is a form of renewable energy and is one of the most environmentally friendly forms of energy currently available. Wave energy has been included as a Renewable Energy source by the latest U.S. Federal Regulations. It is emission-free and its placement reduces the destructive effect of waves on the coastline. Though often co-mingled, wave power is distinct from the diurnal flux of tidal power and the steady gyre of ocean currents.

Good wave power locations have a flux of about 50 kW per meter of shoreline. Using present-day technology, a maximum of about 20% of that energy, or 10 kW per meter, could be

converted into useful electricity. According to the Palo-Alto based EPRI (Electric Power Research Institute, <http://www.epri.com/>) and their document Assessment of Waterpower Potential and Development Needs, "An average of 37,000 megawatts of energy dissipates on California's 1,200 kilometers (745 miles) of coastline".

Assuming large scale deployment of wave power technology, coverage of 5000 kilometers of shoreline (worldwide) is plausible. Therefore, the potential for shoreline-based wave power is about 50 GW. Deep water wave power resources are truly enormous. The potential of energy flux of waves that wash against shores is about 3 TW.

The Energy Independence and Security Act of 2007[H.R.6] (Subtitle C - Marine and Hydrokinetic Renewable Energy Technologies) pays a great deal of attention to the development of Wave energy technologies.

The Energy Policy Act of 2005 and The Energy Independence and Security Act of 2007 were designed to reduce dependence upon foreign energy sources (which has now grown to over 50% of total energy consumption) by relying on energy generated by domestically-produced, environmentally-friendly sources. These energy sources are specifically designated under law and include natural gas, propane, ethanol, methanol, hydrogen, electricity, and biodiesel.

As of March 2008, 22 U.S. states and the District of Columbia have enacted renewable portfolio standards (RPS) laws and goals, which require up to 25% of the electricity sold in the state to be generated by renewable resources by specified dates in the future. Outside of the U.S., some 43 countries have a national target for renewable energy supply. The European Union (EU) has been particularly aggressive in creating policies to increase renewable energy production and use. In fact, the EU has issued a directive requiring that the member countries collectively generate 21% of their electricity and 12% of their total energy from renewable sources by 2010. In the U.S., RPS's have typically been established via state legislation, mandates issued by state public utility commissions, and in one case, a 2004 statewide ballot initiative in Colorado. The eligible renewable energy sources and other RPS policies vary from state to state, and generally, though not always, favor the renewable energy resource that is least costly within each state.

Wave power generation is not a widely employed technology, and no commercial wave farm has yet been established, but there are several development-stage projects.

AquaEnergy's Makah Bay Offshore Wave Energy Pilot Project is a proposed 1 MW pilot wave energy project located off the coast of Washington State. The project will consist of four buoys generating 250 kW each. The project is currently in the FERC (Federal Energy Regulatory Commission) licensing process.

Ocean Power Technologies' (OPT) Reedsport Wave Park is a proposed 50 MW project off the coast of Oregon. The FERC preliminary permit application was accepted in July 2006 and issuance of a permit based on the application filed July 14, 2006 is pending.

While the U.S. program has consisted of efforts primarily by individual waterpower developers, ocean energy research in the United Kingdom has received significant government funding. This funding provides a benchmark of the level of effort that the U.S. may need to invest to develop technologies to access its ocean energy resources. According to a personal communication with Gary Shanahan, Director of Emerging Technologies for the UK Department of Trade & Industries, the UK has invested and completed ocean energy research amounting to:

- 25 million pounds from 199 to 2005 (approximately \$47 million USD)
- 50 million pounds from 2006 to 2008 (approximately \$95 million USD)
- 42 million pounds to support developed prototypes (not R&D) (approximately \$80 million USD)
- 8 million pounds to support infrastructure projects and address environmental issues (approximately \$15 million USD).

E. Sources and availability of raw materials and the names of principal suppliers;

Floating parts of the device are made from recycled plastic, work cells from HDPE, and work rotors from PVC. All raw materials are widely available.

F. Dependence on one or a few major customers;

We have not generated any revenues to date and therefore we are not dependent on one or a few major customers.

G. Patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration; and

We currently do not have any patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts in effect or pending.

H. The need for any government approval of principal products or services and the status of any requested government approvals.

Our principal products do not require any government approvals.

Item 10 The nature and extent of the issuer's facilities

The Company maintains its Nevada legal corporate offices at Corporate Creations Network Inc., 8275 South Eastern Avenue, Suite 200, Las Vegas, Nevada, 89123.

The Company maintains its administrative offices at 122 Rua Figueiredo Magalhaes, Suite 201, Rio de Janeiro, RJ, Brazil, 22031-012 and support are currently provided by the Company's Chief Executive Officer at no charge. There is no formal agreement to continue this arrangement.

Part D Management Structure and Financial Information

Item 11 Names of the chief executive officer, members of the board of directors, as well as control persons

A. Officers and Directors

1. Shawn William Erickson is our Chairman of the Board and Chief Executive Officer
2. Mr. Erickson's business address is 122 Rua Figueiredo Magalhaes, Suite 201, Rio de Janeiro, RJ, Brazil, 22031-012.
3. Mr. Erickson has been the Chairman of the Board and Chief Executive Officer of the Issuer since July 18, 2011.
4. Not applicable
4. Mr. Erickson receives a monthly salary of \$2,000.
5. Mr. Erickson beneficially owns 10,000,000 shares of the Issuer's Common Stock.

B. Legal/Disciplinary History

To the best of our knowledge, none of the foregoing persons have, in the past five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

No.

2. 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, or banking activities;

No.

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

No.

4. The entry 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.

No.

C. Disclosure of Family Relationships

There are no family relationships existing among and between the Issuer's officers, directors and shareholders; the shareholders and the issuer, its predecessors, its present and prior officers and directors, and other shareholder.

D. Disclosure of Related Party Transactions

There are no related party transactions involving the issuer in which (i) the amount involved exceeds the lesser of \$120,000 or one percent of the average of the Issuer's total assets at year-end for its last three fiscal years and (ii) any related person had or will have a direct or indirect material interest.

E. Disclosure of Conflicts of Interest

There are no Conflicts of Interest with the Issuer.

Item 12 Financial information for the issuer's most recent fiscal period

Our unaudited financial statements for the Issuer's most recent fiscal period for the first quarter ending, July 31, 2012, are attached hereto and incorporated in this disclosure statement by reference.

Item 13 Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence

Our unaudited financial statements for the fiscal years ending April 30, 2012 and April 30, 2011 are attached hereto and incorporated in this disclosure statement by reference.

Item 14 Beneficial Owners

The following table presents the name, address and shareholdings of all persons beneficially owning more than five percent (5%) of any class of the Issuer's equity securities as of July 31, 2012.

Name	Address	Shareholdings
Shawn Erickson	122 Rua Figueiredo Magalhaes, Suite 201 Rio de Janeiro, RJ, Brazil, 22031-012	10,000,000

Item 15 The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure

1. Investment Banker: Not applicable
2. Promoters: Not applicable
3. Counsel: Our legal counsel is W.L. Macdonald Law Corporation, 4th Floor - 570 Granville Street, Vancouver, BC, Canada, V6C 3P1. Our legal counsel's phone number is (604) 689-1022 and his email address is wmacdonald@wlmlaw.ca
4. Accountant: Our accountant is John Dawe, a Certified Management Accountant, of Coquitlam, BC, Canada. Our accountant's phone number is (604) 939-2444 and his email address is dawecorp@telus.net

Our accountant provides (i) review services to the Issuer (ii) and our accountant reviews the issuer's financial statements and (iii) our management prepares our financial statements and our accountant reviews our financial statements
5. Public Relations Consultant: Not applicable
6. Investor Relations Consultant: Not applicable
7. No other advisor assisted, advised, prepared or provided information with respect to this disclosure statement.

Item 16 Management's Discussion and Analysis or Plan of Operation**A. Plan of Operation.**

We plan to raise additional funds through joint venture partnerships, project debt financings or through future sales of our common stock, until such time as our revenues are sufficient to meet

our cost structure, and ultimately achieve profitable operations. There is no assurance that we will be successful in raising additional capital or achieving profitable operations. Our consolidated financial statements do not include any adjustments that might result from the outcome of these uncertainties.

We will need financing within twelve months to execute our business plan. The total time period between the arrangement of financing and a production launch is estimated at 18 to 24 months.

We plan to raise additional funds through joint venture partnerships, project debt financings or through future sales of our common stock, until such time as our revenues are sufficient to meet our cost structure, and ultimately achieve profitable operations. There is no assurance that we will be successful in raising additional capital or achieving profitable operations. Our financial statements do not include any adjustments that might result from the outcome of these uncertainties.

We plan the following developments for our enterprise for the next twelve months, including but not limited to, engineering the development of a full-scale model of a 10kW pre-serial WEPP on the basis of the existing 3kW prototype; preparing the 10kW WEPP for serial production; developing a marketing plan and seeking investors and business partners.

We do not expect to purchase or sell any significant equipment over the twelve months.

We do not expect any material changes in the number of employees over the next 12 month period (although we may enter into employment or consulting agreements with our officers or directors). We do and will continue to outsource contract employment as needed.

B. Management's Discussion and Analysis of Financial Condition and Results of Operations: Not applicable.

C. Off-Balance Sheet Arrangements

The Company does not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on the Company's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

Part E. Issuance History

Item 17 List of securities offerings and shares issued for services in the past two years

Nature of the Offering	Jurisdiction	Number of Shares Offered	Number of Shares Sold	Price Offered (Amount Paid to Issuer)	Trading Status of Shares	Certificates Contain Legend (1) Securities Act (2) Referring to Instructions
Reg S	N/A	10,000,000	10,000,000	\$10,000	Restricted	(1) Yes

During the past two years the Issuer has issued 10,000,000 common shares to Shawn William Erickson, our Chief Executive Officer, for management services provided by to the Company.

Since the last day of the Issuer's most recent fiscal year:

Nature of the Offering	Jurisdiction	Number of Shares Offered	Number of Shares Sold	Price Offered (Amount Paid to Issuer)	Trading Status of Shares	Certificates Contain Legend (1) Securities Act (2) Referring to Instructions

Part F. Exhibits

The following exhibits are attached to this disclosure statement:

Item 18 Material Contracts

There are no Material Contracts.

Item 19 Articles of Incorporation and Bylaws

The articles of incorporation and bylaws are uploaded on otcmarkets.com

Item 20 Purchases of Equity Securities by the Issuer and Affiliated Purchasers

The Issuer has made no purchases of Equity Securities

Item 21 Issuer's Certifications

I, Shawn William Erickson, certify that:

1. I have reviewed this initial information and disclosure statement of Sino Cement, 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.

Date: September 21, 2012

s/ Shawn William Erickson

Name: Shawn William Erickson

Title: President/Director

Item 12 Financial Information for the Issuer's most Recent Fiscal Period.

SINO CEMENT, INC.
(A Development Stage Company)

Balance Sheets (Unaudited)

	July 31, 2012	April 30, 2012
ASSETS		
CURRENT ASSETS		
Cash	\$ 0	\$ 0
Total current assets	0	0
Total assets	\$ 0	\$ 0
LIABILITIES AND STOCKHOLDERS' (DEFICIT) EQUITY		
CURRENT LIABILITIES		
Accounts payable	\$ 48,959	\$ 42,609
Loan from related party (Note 6)	0	0
Total current liabilities	48,959	42,609
Total liabilities	\$ 48,959	\$ 42,609
STOCKHOLDERS' (DEFICIT) EQUITY		
Common shares, 98,167,538 shares with par value \$0.001 authorized; 11,250,030 shares issued and outstanding at July 31, 2012 and at April 30, 2012 (Note 5)	11,250	11,250
Paid-in Capital (Note 5)	39,750	39,750
Accumulated deficit in the development stage	(99,959)	(93,609)
Total stockholders' (deficit) equity	(48,959)	(42,609)
Total liabilities and stockholders' (deficit) equity	\$ 0	\$ 0

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Statements of Operations (Unaudited)

	Three months ended July 31, 2012	Three months ended July 31, 2011	November 28, 2007 (inception) to July 31, 2012
EXPENSES:			
General and Administrative	\$ 6,350	\$ 12,370	\$ 65,961
Consulting, Legal and Accounting		<u>2,849</u>	<u>83,149</u>
Total expenses	<u>\$ 6,350</u>	<u>\$ 5,219</u>	<u>\$ 149,110</u>
Net (loss) from Operations	(6,350)	(15,219)	(149,110)
Other Income:			
Debt Forgiveness			49,151
Net (loss)	<u>\$ (6,350)</u>	<u>\$ (15,219)</u>	<u>\$ (99,959)</u>
Loss per common share	\$ Nil	\$ Nil	
Weighted average shares Outstanding	11,250,030	11,250,030	

The accompanying notes to financial statements are an integral part of these financial statements.

SINO CEMENT, INC.

(A Development Stage Company)

Statements of Cash Flows (Unaudited)

	<u>Three months ended July 31, 2012</u>	<u>Three months ended July 31, 2011</u>	<u>November 28, 2007 (inception) to July 31, 2012</u>
Cash flows from operating activities:			
Net loss for the period	\$ (6,350)	\$ (15,219)	\$ (99,959)
Stock issued for services	—	10,000	19,000
Net change in Accounts payable	6,350	5,219	48,959
Net cash (used) by operating activities	<u>—</u>	<u>—</u>	<u>(32,000)</u>
Cash flows from investing activities:			
Purchase / disposal of equipment	—	—	—
Net cash (used) by investing activities	<u>—</u>	<u>—</u>	<u>—</u>
Cash flows from financing activities:			
Common stock issued for cash	—	—	32,000
Shareholder advances	—	—	—
Net cash provided by financing activities	<u>—</u>	<u>—</u>	<u>32,000</u>
Net increase (decrease) in cash	—	—	—
Cash, beginning of period	—	—	—
Cash, end of period	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

NOTE 1 – Operations

Organization and Description of Business

Sino Cement, Inc., formerly known as Ocean Energy, Inc., was incorporated in Nevada on November 28, 2007 with the purpose of profitably producing and distributing Ocean Power Converters ("OPC") and supplying them to seashore consumers. This innovative, patent-pending technology is the result of 15 years of improvement of the Wincrants rotor executed by the former Chief Executive Officer of the Company. Nine prototypes of OPC have been manufactured and tested, one of which was installed and tested in the city of Suva, Fiji Islands, by the University of the South Pacific. After this was completed, an official letter regarding the successful realization of the project was issued. Interest in the development of the engineering of sea wave power was revealed by the South Pacific Geoscience Application Commission - SOPAC (Fiji) and by the governments of Nauru, Kiribati, Tonga, Tuvalu, Samoa, Bahamas, and others.

Also effective September 15, 2010, we changed our name from "Ocean Energy, Inc." to "Sino Cement, Inc.", by way of a merger with our wholly owned subsidiary Sino Cement, Inc., which was formed solely for the change of name.

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

Basis of Presentation

This summary of significant accounting policies is presented to assist in understanding Sino Cement, Inc.'s financial statements. The financial statements and notes are representations of the Company's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles in the United States of America and have been consistently applied in the preparation of the financial statements, which are stated in U.S. Dollars. The Company's fiscal year end is April 30.

The relevant accounting policies and procedures are listed below.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Cash and Cash Equivalents

Cash and cash equivalents include all short-term liquid investments that are readily convertible to know amounts of cash and have original maturities of three months or less. As of July 31, 2012, the Company cash balance is \$0.

Earnings per Share

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

Dividends

The Company has not yet adopted any policy regarding payment of dividends. No dividends have been paid during the periods shown.

Stock Based Compensation

We follow ASC 718-10, "Stock Compensation", which addresses the accounting for transactions in which an entity exchanges its equity instruments for goods or services, with a primary focus on transactions in which an entity obtains employee services in share-based payment transactions. ASC 718-10 is a revision to SFAS No. 123, "Accounting for Stock-Based Compensation," and supersedes Accounting Principles Board ("APB") Opinion No. 25, "Accounting for Stock Issued to Employees," and its related implementation guidance. ASC 718-10 requires measurement of the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). Incremental compensation costs arising from subsequent modifications of awards after the grant date must be recognized. The Company has not adopted a stock option plan and has not granted any stock options. The Company granted stock awards, at par value, to its officers, directors and advisors for services rendered in its formation. Accordingly, stock-based compensation has been recorded to date.

Estimated Fair Value of Financial Instruments

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

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Level 1:

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

Level 2:

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3:

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

The Company's financial instruments consist principally of cash, accounts payable, and shareholder advances. Pursuant to ASC 820, the fair value of our cash is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. We believe that the recorded values of all of our other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Development Stage Enterprise

The Company's financial statements are prepared pursuant to the provisions of Topic 26, "Accounting for Development Stage Enterprises," as it devotes substantially all of its efforts to acquiring and exploring mining interests that will eventually provide sufficient net profits to sustain the Company's existence. Until such interests are engaged in major commercial production, the Company will continue to prepare its financial statements and related disclosures in accordance with entities in the development stage.

Start-up Costs

The Company expenses the cost of start-up activities, including organizational costs, as those costs are incurred.

Risks and Uncertainties

The Company is subject to substantial business risks and uncertainties inherent in starting a new business. There is no assurance that the Company will be able to generate sufficient revenues or obtain sufficient funds necessary for launching a new business venture.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Other

The Company paid no dividends during the periods presented.

The Company consists of one reportable business segment. The Company has no revenue to report from any customers.

We did not have any off-balance sheet arrangements as at July 31, 2012, or July 31, 2011.

NOTE 3– Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has incurred net losses from inception to July 31, 2012 of \$99,959.

Losses are expected to continue for the immediate future. In addition, the Company's cash flow requirements have been met by the generation of capital through private placements of the Company's common stock and loans. Assurance cannot be given that this source of financing will continue to be available to the Company and demand for the Company's equity instruments will be sufficient to meet its capital needs. However; the company is in process of following through with its business plan with sufficient capital at present to meet its business plan.

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

NOTE 4- Provision for Income Taxes

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

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

No provision was made for Federal income tax. The provision for income taxes consists of the state minimum tax imposed on corporations.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

NOTE 5- Stockholders Equity

On January 15, 2008, the Company issued 7,500,000 shares of its \$0.001 par value common stock to Valentyna Stupenko, CEO and a Founder, for services rendered.

On January 15, 2008, the Company issued 1,500,000 shares of its \$0.001 par value common stock to Yuiy Milkov, CTO (Chief Technology Officer) and a Founder, for services rendered.

On April 15, 2008, the Company issued 3,200,000 restricted shares of common stock for \$32,000 cash at \$0.01 per share.

On September 15, 2010, the Company effected a 1 old for 1.3089005 new forward stock split of the Company's common stock. As a result, our authorized capital increased from 75,000,000 to 98,167,538 shares of common stock and our issued and outstanding increased from 12,200,000 shares of common stock to 15,968,617 shares of common stock, all with a par value of \$0.001.

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

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

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

On July 18, 2011, the Company issued 10,000,000 shares of its \$0.001 par value common stock to Shawn William Erickson, CEO and Director, for services rendered.

The Company is authorized to issue 98,167,538 common shares with a \$0.001 par value. As of July 31, 2012, 11,250,030 shares were issued and outstanding.

NOTE 6- Related Party Transactions

As of July 31, 2012, the balance of Shareholders' Loans from related party is \$0.

NOTE 7- The Effect of Recently Issued Accounting Standards

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

Item 13 **Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.**

SINO CEMENT, INC.
(A Development Stage Company)

Balance Sheets (Unaudited)

	April 30, 2012	April 30, 2011
ASSETS		
CURRENT ASSETS		
Cash	\$ 0	\$ 0
Total current assets	0	0
Total assets	\$ 0	\$ 0
LIABILITIES AND STOCKHOLDERS' (DEFICIT) EQUITY		
CURRENT LIABILITIES		
Accounts payable	\$ 42,609	\$ 15,132
Loan from related party (Note 6)	0	0
Total current liabilities	42,609	15,132
Total liabilities	\$ 42,609	\$ 15,132
STOCKHOLDERS' (DEFICIT) EQUITY		
Common shares, 98,167,538 shares with par value \$0.001 authorized; 11,250,030 shares issued and outstanding at April 30, 2012 and 15,500,030 shares issued and outstanding at April 30, 2011 (Note 5)	11,250	15,500
Paid-in Capital (Note 5)	39,750	25,500
Accumulated deficit in the development stage	(93,609)	(56,132)
Total stockholders' (deficit) equity	(42,609)	(15,132)
Total liabilities and stockholders' (deficit) equity	\$ 0	\$ 0

The accompanying notes to financial statements are an integral part of these financial statements.

SINO CEMENT, INC.
(A Development Stage Company)
Statements of Operations (Unaudited)

	<u>Year ended April 30, 2012</u>	<u>Year ended April 30, 2011</u>	<u>November 28, 2007 (inception) to April 30, 2012</u>
EXPENSES:			
General and Administrative	\$ 32,740	\$ 9,697	\$ 59,611
Consulting, Legal and Accounting	4,737	24,612	83,149
Total expenses	<u>\$ 37,477</u>	<u>\$ 34,309</u>	<u>\$ 142,760</u>
Net (loss) from Operations	(37,477)	(34,309)	(142,760)
Other Income:			
Debt Forgiveness		49,151	49,151
Net (loss)	<u>\$ (37,477)</u>	<u>\$ (14,842)</u>	<u>\$ (93,609)</u>
Loss per common share	\$ Nil	\$ Nil	
Weighted average shares Outstanding	11,250,030	15,500,030	

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Statement of Stockholders' (Deficit) Equity (Unaudited)

From November 28, 2007 (Inception) to April 30, 2012

	Common Shares	Common Stock	Paid-in Capital	Deficit Accumulated During Development Stage	Total Stockholders' (Deficit) Equity
Balance at Inception, November 28, 2007	—	\$ —	\$ —	\$ —	\$ —
Common Shares issued to Founders at \$0.001 per share (par value) on January 15, 2008 for services rendered	11,780,127	\$ 11,780	\$ (2,780)	\$ —	\$ 9,800
Common Shares issued for cash at \$0.01 per share (par value \$0.001) on April 15, 2008	4,188,490	\$ 4,188	\$ 27,812	\$ —	\$ 32,000
Net (loss) for the period from inception on November 28, 2007 through April 30, 2008	—	\$ —	\$ —	\$ (21,500)	\$ (21,500)
Balance, April 30, 2008	<u>15,968,617</u>	<u>\$ 15,969</u>	<u>\$ 25,031</u>	<u>\$ (21,500)</u>	<u>\$ (19,500)</u>
Net (loss) for the year ended April 30, 2009	—	\$ —	\$ —	\$ (30,842)	\$ (30,842)
Balance, April 30, 2009	<u>15,968,617</u>	<u>\$ 15,969</u>	<u>\$ 25,031</u>	<u>\$ (52,342)</u>	<u>\$ (11,342)</u>
Net (loss) for the year ended April 30, 2010	—	\$ —	\$ —	\$ (18,632)	\$ (18,632)
Balance, April 30, 2010	<u>15,968,617</u>	<u>\$ 15,969</u>	<u>\$ 25,031</u>	<u>\$ (70,974)</u>	<u>\$ (29,974)</u>
Common Shares cancelled on February 21, 2011	(14,718,587)	\$ (14,719)	\$ 14,719	\$ —	\$ —
Common Shares issued on February 21, 2011	14,250,000	\$ 14,250	\$ (14,250)	\$ —	\$ —
Net (loss) for the year ended April 30, 2011	—	\$ —	\$ —	\$ 14,842	\$ 14,842
Balance, April 30, 2011	<u>15,500,030</u>	<u>\$ 15,500</u>	<u>\$ 25,500</u>	<u>\$ (56,132)</u>	<u>\$ (15,132)</u>
Common Shares cancelled on July 15, 2011	(14,250,000)	\$ (14,250)	\$ 14,250	\$ —	\$ —
Common Shares issued for services rendered on July 18, 2011	10,000,000	\$ 10,000	\$ —	\$ —	\$ 10,000
Net (loss) for the year ended April 30, 2012	—	\$ —	\$ —	\$ (37,477)	\$ (37,477)
Balance, April 30, 2012	<u>11,250,030</u>	<u>\$ 11,250</u>	<u>\$ 39,750</u>	<u>\$ (93,609)</u>	<u>\$ (42,609)</u>

Note: On September 15, 2010 the Company effected a 1.3089005 for 1 forward split of its capital structure such that every one share of common stock issued and outstanding prior to the split was exchanged for 1.3089005 post-split shares of common stock.

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Statements of Cash Flows (Unaudited)

	Year ended April 30, 2012	Year ended April 30, 2011	November 28, 2007 (inception) to April 30, 2012
Cash flows from operating activities:			
Net loss for the period	\$ (37,477)	\$ (14,842)	\$ (93,609)
Stock issued for services	10,000	—	19,000
Net change in Accounts payable	27,477	9,292	42,609
Net cash (used) by operating activities	<u>—</u>	<u>(24,124)</u>	<u>(32,000)</u>
Cash flows from investing activities:			
Purchase / disposal of equipment	—	—	—
Net cash (used) by investing activities	<u>—</u>	<u>—</u>	<u>—</u>
Cash flows from financing activities:			
Common stock issued for cash	—	—	32,000
Shareholder advances	—	(49,151)	—
Net cash provided by financing activities	<u>—</u>	<u>(49,151)</u>	<u>32,000</u>
Net increase (decrease) in cash	—	(25,017)	—
Cash, beginning of period	25,017	25,017	—
Cash, end of period	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

NOTE 1 – Operations

Organization and Description of Business

Sino Cement, Inc., formerly known as Ocean Energy, Inc., was incorporated in Nevada on November 28, 2007 with the purpose of profitably producing and distributing Ocean Power Converters ("OPC") and supplying them to seashore consumers. This innovative, patent-pending technology is the result of 15 years of improvement of the Wincrants rotor executed by the former Chief Executive Officer of the Company. Nine prototypes of OPC have been manufactured and tested, one of which was installed and tested in the city of Suva, Fiji Islands, by the University of the South Pacific. After this was completed, an official letter regarding the successful realization of the project was issued. Interest in the development of the engineering of sea wave power was revealed by the South Pacific Geoscience Application Commission - SOPAC (Fiji) and by the governments of Nauru, Kiribati, Tonga, Tuvalu, Samoa, Bahamas, and others.

Also effective September 15, 2010, we changed our name from "Ocean Energy, Inc." to "Sino Cement, Inc.", by way of a merger with our wholly owned subsidiary Sino Cement, Inc., which was formed solely for the change of name.

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

Basis of Presentation

This summary of significant accounting policies is presented to assist in understanding Sino Cement, Inc.'s financial statements. The financial statements and notes are representations of the Company's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles in the United States of America and have been consistently applied in the preparation of the financial statements, which are stated in U.S. Dollars. The Company's fiscal year end is April 30.

The relevant accounting policies and procedures are listed below.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Cash and Cash Equivalents

Cash and cash equivalents include all short-term liquid investments that are readily convertible to know amounts of cash and have original maturities of three months or less. As of April 30, 2012, the Company cash balance is \$0.

Earnings per Share

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

Dividends

The Company has not yet adopted any policy regarding payment of dividends. No dividends have been paid during the periods shown.

Stock Based Compensation

We follow ASC 718-10, "Stock Compensation", which addresses the accounting for transactions in which an entity exchanges its equity instruments for goods or services, with a primary focus on transactions in which an entity obtains employee services in share-based payment transactions. ASC 718-10 is a revision to SFAS No. 123, "Accounting for Stock-Based Compensation," and supersedes Accounting Principles Board ("APB") Opinion No. 25, "Accounting for Stock Issued to Employees," and its related implementation guidance. ASC 718-10 requires measurement of the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). Incremental compensation costs arising from subsequent modifications of awards after the grant date must be recognized. The Company has not adopted a stock option plan and has not granted any stock options. The Company granted stock awards, at par value, to its officers, directors and advisors for services rendered in its formation. Accordingly, stock-based compensation has been recorded to date.

Estimated Fair Value of Financial Instruments

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

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Level 1:

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

Level 2:

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3:

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

The Company's financial instruments consist principally of cash, accounts payable, and shareholder advances. Pursuant to ASC 820, the fair value of our cash is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. We believe that the recorded values of all of our other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Development Stage Enterprise

The Company's financial statements are prepared pursuant to the provisions of Topic 26, "Accounting for Development Stage Enterprises," as it devotes substantially all of its efforts to acquiring and exploring mining interests that will eventually provide sufficient net profits to sustain the Company's existence. Until such interests are engaged in major commercial production, the Company will continue to prepare its financial statements and related disclosures in accordance with entities in the development stage.

Start-up Costs

The Company expenses the cost of start-up activities, including organizational costs, as those costs are incurred.

Risks and Uncertainties

The Company is subject to substantial business risks and uncertainties inherent in starting a new business. There is no assurance that the Company will be able to generate sufficient revenues or obtain sufficient funds necessary for launching a new business venture.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Other

The Company paid no dividends during the periods presented.

The Company consists of one reportable business segment. The Company has no revenue to report from any customers.

We did not have any off-balance sheet arrangements as at April 30, 2012, or April 30, 2011.

NOTE 3– Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has incurred net losses from inception to April 30, 2012 of \$93,609.

Losses are expected to continue for the immediate future. In addition, the Company's cash flow requirements have been met by the generation of capital through private placements of the Company's common stock and loans. Assurance cannot be given that this source of financing will continue to be available to the Company and demand for the Company's equity instruments will be sufficient to meet its capital needs. However; the company is in process of following through with its business plan with sufficient capital at present to meet its business plan.

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

NOTE 4- Provision for Income Taxes

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

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

No provision was made for Federal income tax. The provision for income taxes consists of the state minimum tax imposed on corporations.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

NOTE 5- Stockholders Equity

On January 15, 2008, the Company issued 7,500,000 shares of its \$0.001 par value common stock to Valentyna Stupenko, CEO and a Founder, for services rendered.

On January 15, 2008, the Company issued 1,500,000 shares of its \$0.001 par value common stock to Yui Milkov, CTO (Chief Technology Officer) and a Founder, for services rendered.

On April 15, 2008, the Company issued 3,200,000 restricted shares of common stock for \$32,000 cash at \$0.01 per share.

On September 15, 2010, the Company effected a 1 old for 1.3089005 new forward stock split of the Company's common stock. As a result, our authorized capital increased from 75,000,000 to 98,167,538 shares of common stock and our issued and outstanding increased from 12,200,000 shares of common stock to 15,968,617 shares of common stock, all with a par value of \$0.001.

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

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

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

On July 18, 2011, the Company issued 10,000,000 shares of its \$0.001 par value common stock to Shawn William Erickson, CEO and Director, for services rendered.

The Company is authorized to issue 98,167,538 common shares with a \$0.001 par value. As of April 30, 2012, 11,250,030 shares were issued and outstanding.

NOTE 6- Related Party Transactions

As of April 30, 2012, the balance of Shareholders' Loans from related party is \$0.

NOTE 7- The Effect of Recently Issued Accounting Standards

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

In October 2009, the FASB issued Accounting Standards Update No. 2009-13 ("ASU 2009-13") "Revenue Recognition (ASC 605), Multiple-Deliverable Revenue Arrangements a consensus of the

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

FASB Emerging Issues Task Force ("EITF"). This ASU provides amendments to the criteria in FASB ASC 605-25 for separating consideration in multiple-deliverable arrangements. ASU 2009-13 changes existing rules regarding recognition of revenue in multiple deliverable arrangements and expands ongoing disclosures about the significant judgments used in applying its guidance. It will be effective for revenue arrangements entered into or materially modified in the fiscal year beginning on or after June 15, 2010. Early adoption is permitted on a prospective or retrospective basis. The adoption of FASB ASU 2009-13 did not have a material impact on our financial statements.

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

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

In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance to amend the disclosure requirements related to recurring and nonrecurring fair value measurements. The guidance requires new disclosures on the transfers of assets and liabilities between Level 1 (quoted prices in active market for identical assets or liabilities) and Level 2 (significant other observable inputs) of the fair value measurement hierarchy, including the reasons and the timing of the transfers. Additionally, the guidance requires a roll forward of activities on purchases, sales, issuance, and settlements of the assets and liabilities measured using significant unobservable inputs (Level 3 fair value measurements). The guidance became effective for us with the reporting period beginning January 1, 2010, except for the disclosure on the roll forward activities for Level 3 fair value measurements, which will become effective for us with the reporting period beginning July 1, 2011. Other than requiring additional disclosures, adoption of this new guidance did not have a material impact on our financial statements.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

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

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

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

SINO CEMENT, INC.
(A Development Stage Company)

Balance Sheets (Unaudited)

	<u>April 30, 2011</u>	<u>April 30, 2010</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 0	\$ 25,017
Total current assets	<u>0</u>	<u>25,017</u>
Total assets	<u>\$ 0</u>	<u>\$ 25,017</u>
LIABILITIES AND STOCKHOLDERS' (DEFICIT) EQUITY		
CURRENT LIABILITIES		
Accounts payable	\$ 15,132	\$ 5,840
Loan from related party (Note 6)	<u>0</u>	<u>49,151</u>
Total current liabilities	<u>15,132</u>	<u>54,991</u>
Total liabilities	<u>\$ 15,132</u>	<u>\$ 54,991</u>
STOCKHOLDERS' (DEFICIT) EQUITY		
Common shares, 98,167,538 shares with par value \$0.001 authorized; 15,500,030 shares issued and outstanding at April 30, 2011 and 15,968,617 shares issued and outstanding at April 30, 2010 (Note 5)	15,500	15,968
Paid-in Capital (Note 5)	25,500	25,031
Accumulated deficit in the development stage	<u>(56,132)</u>	<u>(70,974)</u>
Total stockholders' (deficit) equity	<u>(15,132)</u>	<u>(29,974)</u>
Total liabilities and stockholders' (deficit) equity	<u>\$ 0</u>	<u>\$ 25,017</u>

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Statements of Operations (Unaudited)

	Year ended April 30, 2011	Year ended April 30, 2010	November 28, 2007 (inception) to April 30, 2011
	<u> </u>	<u> </u>	<u> </u>
EXPENSES:			
General and Administrative	\$ 9,697	\$ 1,832	\$ 26,871
Consulting, Legal and Accounting	24,612	16,800	78,412
Total expenses	<u>\$ 34,309</u>	<u>\$ 18,632</u>	<u>\$ 105,283</u>
Net Income (loss) from Operations	\$ (34,309)	\$ (18,632)	\$ (105,283)
Other Income:			
Debt Forgiveness	49,151		49,151
Net Income (loss)	<u>\$ 14,842</u>	<u>\$ (18,632)</u>	<u>\$ (56,132)</u>
Loss per common share	\$ Nil	\$ Nil	
Weighted average shares Outstanding	15,500,030	15,968,617	

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Statement of Stockholders' (Deficit) Equity (Unaudited)

From November 28, 2007 (Inception) to April 30, 2011

	Common Shares	Common Stock	Paid-in Capital	Deficit Accumulated During Development Stage	Total Stockholders' (Deficit) Equity
Balance at Inception, November 28, 2007	—	\$ —	\$ —	\$ —	\$ —
Common Shares issued to Founders at \$0.001 per share (par value) on January 15, 2008 for services rendered	11,780,127	\$ 11,780	\$ (2,780)	\$ —	\$ 9,800
Common Shares issued for cash at \$0.01 per share (par value \$0.001) on April 15, 2008	4,188,490	\$ 4,188	\$ 27,812	\$ —	\$ 32,000
Net (loss) for the period from inception on November 28, 2007 through April 30, 2008	—	\$ —	\$ —	\$ (21,500)	\$ (21,500)
Balance, April 30, 2008	<u>15,968,617</u>	<u>\$ 15,969</u>	<u>\$ 25,031</u>	<u>\$ (21,500)</u>	<u>\$ (19,500)</u>
Net (loss) for the year ended April 30, 2009	—	\$ —	\$ —	\$ (30,842)	\$ (30,842)
Balance, April 30, 2009	<u>15,968,617</u>	<u>\$ 15,969</u>	<u>\$ 25,031</u>	<u>\$ (52,342)</u>	<u>\$ (11,342)</u>
Net (loss) for the year ended April 30, 2010	—	\$ —	\$ —	\$ (18,632)	\$ (18,632)
Balance, April 30, 2010	<u>15,968,617</u>	<u>\$ 15,969</u>	<u>\$ 25,031</u>	<u>\$ (70,974)</u>	<u>\$ (29,974)</u>
Common Shares cancelled on February 21, 2011	<u>(14,718,587)</u>	<u>\$ (14,719)</u>	<u>\$ 14,719</u>	<u>\$ —</u>	<u>\$ —</u>
Common Shares issued on February 21, 2011	<u>14,250,000</u>	<u>\$ 14,250</u>	<u>\$ (14,250)</u>	<u>\$ —</u>	<u>\$ —</u>
Net Income (loss) for the year ended April 30, 2011	—	\$ —	\$ —	\$ 14,842	\$ 14,842
Balance, April 30, 2011	<u>15,500,030</u>	<u>\$ 15,500</u>	<u>\$ 25,500</u>	<u>\$ (56,132)</u>	<u>\$ (15,132)</u>

Note: On September 15, 2010 the Company effected a 1.3089005 for 1 forward split of its capital structure such that every one share of common stock issued and outstanding prior to the split was exchanged for 1.3089005 post-split shares of common stock.

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Statements of Cash Flows (Unaudited)

	Year ended April 30, 2011	Year ended April 30, 2010	November 28, 2007 (inception) to April 30, 2011
Cash flows from operating activities:			
Net loss for the period	\$ (14,842)	\$ (18,632)	\$ (56,132)
Stock issued for services	—	—	9,000
Net change in Accounts payable	7,792	4,340	15,132
Net cash (used) by operating activities	<u>(22,634)</u>	<u>(14,292)</u>	<u>(32,000)</u>
Cash flows from investing activities:			
Purchase / disposal of equipment	—	—	—
Net cash (used) by investing activities	<u>—</u>	<u>—</u>	<u>—</u>
Cash flows from financing activities:			
Common stock issued for cash	—	—	32,000
Shareholder advances	(49,151)	39,110	—
Net cash provided by financing activities	<u>(49,151)</u>	<u>39,110</u>	<u>32,000</u>
Net increase (decrease) in cash	(26,517)	24,818	—
Cash, beginning of period	25,017	199	—
Cash, end of period	<u>\$ —</u>	<u>\$ 25,017</u>	<u>\$ —</u>

The accompanying notes to financial statements are an integral part of these financial statements

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

NOTE 1 – Operations

Organization and Description of Business

Sino Cement, Inc., formerly known as Ocean Energy, Inc., was incorporated in Nevada on November 28, 2007 with the purpose of profitably producing and distributing Ocean Power Converters ("OPC") and supplying them to seashore consumers. This innovative, patent-pending technology is the result of 15 years of improvement of the Wincrants rotor executed by the former Chief Executive Officer of the Company. Nine prototypes of OPC have been manufactured and tested, one of which was installed and tested in the city of Suva, Fiji Islands, by the University of the South Pacific. After this was completed, an official letter regarding the successful realization of the project was issued. Interest in the development of the engineering of sea wave power was revealed by the South Pacific Geoscience Application Commission - SOPAC (Fiji) and by the governments of Nauru, Kiribati, Tonga, Tuvalu, Samoa, Bahamas, and others.

Also effective September 15, 2010, we changed our name from "Ocean Energy, Inc." to "Sino Cement, Inc.", by way of a merger with our wholly owned subsidiary Sino Cement, Inc., which was formed solely for the change of name.

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

Basis of Presentation

This summary of significant accounting policies is presented to assist in understanding Sino Cement, Inc.'s financial statements. The financial statements and notes are representations of the Company's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles in the United States of America and have been consistently applied in the preparation of the financial statements, which are stated in U.S. Dollars. The Company's fiscal year end is April 30.

The relevant accounting policies and procedures are listed below.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Cash and Cash Equivalents

Cash and cash equivalents include all short-term liquid investments that are readily convertible to know amounts of cash and have original maturities of three months or less. As of April 30, 2011, the Company cash balance is \$0.

Earnings per Share

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

Dividends

The Company has not yet adopted any policy regarding payment of dividends. No dividends have been paid during the periods shown.

Stock Based Compensation

We follow ASC 718-10, "Stock Compensation", which addresses the accounting for transactions in which an entity exchanges its equity instruments for goods or services, with a primary focus on transactions in which an entity obtains employee services in share-based payment transactions. ASC 718-10 is a revision to SFAS No. 123, "Accounting for Stock-Based Compensation," and supersedes Accounting Principles Board ("APB") Opinion No. 25, "Accounting for Stock Issued to Employees," and its related implementation guidance. ASC 718-10 requires measurement of the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). Incremental compensation costs arising from subsequent modifications of awards after the grant date must be recognized. The Company has not adopted a stock option plan and has not granted any stock options. The Company granted stock awards, at par value, to its officers, directors and advisors for services rendered in its formation. Accordingly, stock-based compensation has been recorded to date.

Estimated Fair Value of Financial Instruments

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

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Level 1:

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

Level 2:

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3:

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

The Company's financial instruments consist principally of cash, accounts payable, and shareholder advances. Pursuant to ASC 820, the fair value of our cash is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. We believe that the recorded values of all of our other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Development Stage Enterprise

The Company's financial statements are prepared pursuant to the provisions of Topic 26, "Accounting for Development Stage Enterprises," as it devotes substantially all of its efforts to acquiring and exploring mining interests that will eventually provide sufficient net profits to sustain the Company's existence. Until such interests are engaged in major commercial production, the Company will continue to prepare its financial statements and related disclosures in accordance with entities in the development stage.

Start-up Costs

The Company expenses the cost of start-up activities, including organizational costs, as those costs are incurred.

Risks and Uncertainties

The Company is subject to substantial business risks and uncertainties inherent in starting a new business. There is no assurance that the Company will be able to generate sufficient revenues or obtain sufficient funds necessary for launching a new business venture.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

Other

The Company paid no dividends during the periods presented.

The Company consists of one reportable business segment. The Company has no revenue to report from any customers.

We did not have any off-balance sheet arrangements as at April 30, 2011, or April 30, 2010.

NOTE 3– Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has incurred net losses from inception to April 30, 2011 of \$56,132.

Losses are expected to continue for the immediate future. In addition, the Company's cash flow requirements have been met by the generation of capital through private placements of the Company's common stock and loans. Assurance cannot be given that this source of financing will continue to be available to the Company and demand for the Company's equity instruments will be sufficient to meet its capital needs. However; the company is in process of following through with its business plan with sufficient capital at present to meet its business plan.

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

NOTE 4- Provision for Income Taxes

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

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

No provision was made for Federal income tax. The provision for income taxes consists of the state minimum tax imposed on corporations.

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

NOTE 5- Stockholders Equity

On January 15, 2008, the Company issued 7,500,000 shares of its \$0.001 par value common stock to Valentyna Stupenko, CEO and a Founder, for services rendered.

On January 15, 2008, the Company issued 1,500,000 shares of its \$0.001 par value common stock to Yuiy Milkov, CTO (Chief Technology Officer) and a Founder, for services rendered.

On April 15, 2008, the Company issued 3,200,000 restricted shares of common stock for \$32,000 cash at \$0.01 per share.

On September 15, 2010, the Company effected a 1 old for 1.3089005 new forward stock split of the Company's common stock. As a result, our authorized capital increased from 75,000,000 to 98,167,538 shares of common stock and our issued and outstanding increased from 12,200,000 shares of common stock to 15,968,617 shares of common stock, all with a par value of \$0.001.

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

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

The Company is authorized to issue 98,167,538 common shares with a \$0.001 par value. As of April 30, 2011, 15,500,030 shares were issued and outstanding.

NOTE 6- Related Party Transactions

On February 21, 2011, the Company's former CEO, Valentyna Stupenko, forgave outstanding Shareholders' Loans in the amount of \$49,151.

As of April 30, 2011, the balance of Shareholders' Loans from related party is \$0.

NOTE 7- The Effect of Recently Issued Accounting Standards

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

In October 2009, the FASB issued Accounting Standards Update No. 2009-13 ("ASU 2009-13") "Revenue Recognition (ASC 605), Multiple-Deliverable Revenue Arrangements a consensus of the FASB Emerging Issues Task Force ("EITF"). This ASU provides amendments to the criteria in FASB ASC 605-25 for separating consideration in multiple-deliverable arrangements. ASU 2009-13 changes

SINO CEMENT, INC.
(A Development Stage Company)

Notes to Financial Statements

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Notes to Financial Statements

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