

ARISTOCRAT GROUP CORP.  
Form 10-K  
November 14, 2012

**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**Form 10-K**

**o ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the fiscal year ended July 31, 2012**

**o TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the transition period from \_\_\_\_\_ to \_\_\_\_\_**

Commission File Number **333-176491**

**ARISTOCRAT GROUP CORP.**

(Exact name of registrant as specified in its charter)

**Florida**

(State or other jurisdiction of  
incorporation or organization)

**495 Grand Blvd., Suite 206**

**Miramar Beach, FL**

(Address of principal

executive offices)

**45-2801371**

(I.R.S. Employer

Identification No.)

**32550**

(Zip Code)

Registrant's telephone number, including area code: **(850) 269-7208**

Securities registered pursuant to Section 12(b) of the Act: None

Securities registered pursuant to Section 12(g) of the Act:

<b>Title</b>	<b>Name of each exchange on which registered</b>
Common stock, \$0.0001 par value	NASDAQ OTC

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, ever Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of the registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form

10-K.

Yes  No

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act:

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant, based on the closing price on January 31, 2012, was \$0. Shares of common stock held by each officer and director and by each person who owns 5% or more of the outstanding common stock have been excluded in that such persons may be deemed to be affiliates. This determination of affiliate status is not necessarily a conclusive determination for other purposes.

There were 62,250,000 shares of the registrant’s common stock issued and outstanding as of November 13, 2012.

## **IMPORTANT INFORMATION REGARDING THIS FORM 10-K**

Unless otherwise indicated, references to “we,” “us,” and “our” in this Annual Report on Form 10-K refer to Aristocrat Group Corp.

Readers should consider the following information as they review this Annual Report:

### **Forward-Looking Statements**

The statements contained or incorporated by reference in this Annual Report on Form 10-K that are not historical facts are “forward-looking statements” (as such term is defined in the Private Securities Litigation Reform Act of 1995), within the meaning of Section 27A of the Securities Act of 1933, as amended (the “Securities Act”), and Section 21E of the Securities Exchange Act of 1934, as amended (the “Exchange Act”). All statements other than statements of historical fact are, or may be deemed to be, forward-looking statements. Forward-looking statements include any statement that may project, indicate or imply future results, events, performance or achievements. The forward-looking statements contained herein are based on current expectations that involve a number of risks and uncertainties. These statements can be identified by the use of forward-looking terminology such as “believes,” “expect,” “may,” “will,” “should,” “intend,” “plan,” “could,” “estimate” or “anticipate” or the negative thereof or other variations thereof, comparable terminology, or by discussions of strategy that involve risks and uncertainties.

Given the risks and uncertainties relating to forward-looking statements, investors should not place undue reliance on such statements. Forward-looking statements included in this Annual Report on Form 10-K speak only as of the date of this Annual Report on Form 10-K and are not guarantees of future performance. Although we believe that the expectations reflected in the forward-looking statements are reasonable, such expectations may prove to have been incorrect. All subsequent written and oral forward-looking statements attributable to us, or persons acting on our behalf, are expressly qualified in their entirety by these cautionary statements.

Except to the extent required by applicable securities laws, we expressly disclaim any obligation or undertakings to release publicly any updates or revisions to any statement or information contained in this Annual Report on Form 10-K, including the forward-looking statements discussed above, to reflect any change in our expectations with regard thereto or any change in events, conditions or circumstances on which any statement or information is based.

ARISTOCRAT GROUP CORP.

FORM 10-K

TABLE OF CONTENTS

**PART I**

	<u>Page</u>
Item 1. Business.	1
Item 1A. Risk Factors.	1
Item 1B. Unresolved Staff Comments.	1
Item 2. Properties	1
Item 3. Legal Proceedings	1
Item 4. Mine Safety Disclosures.	2

**PART II**

Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.	2
Item 6. Selected Financial Data.	3
Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.	4
Item 7A. Quantitative and Qualitative Disclosures About Market Risk.	5
Item 8. Financial Statements and Supplementary Data	5
Report of Independent Registered Public Accounting Firm	6
Balance Sheet	7
Statement of Operations	8
Statement of Changes in Stockholders' Equity	9
Statement of Cash Flows	10
Notes to Financial Statements	11
Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.	14
Item 9A. Controls and Procedures.	14
Item 9B. Other Information.	15

**PART III**

Item 10. Directors, Executive Officers and Corporate Governance.	15
Item 11. Executive Compensation.	16
Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.	18
Item 13. Certain Relationships and Related Transactions, and Director Independence.	18
Item 14. Principal Accountant Fees and Services.	19

**PART IV**

Item 15. Exhibits and Financial Statement Schedules.	19
Signatures	20

## Part I

### Item 1. Business.

Aristocrat Group Corp. is a development stage company and was incorporated in Florida on July 20, 2011 to open Prenatal-Postpartum Supercare Centers in target areas across the United States. The Prenatal-Postpartum Supercare Centers will provide women who are planning to start a family, are pregnant or have recently had a baby, with a one-stop destination offering pregnancy, childbirth and parenting educational classes, nutritional counseling health and fitness classes and training and spa services, internet shopping for women's and infant's products related to pregnancy through the first year of the infant's life. We have no operations and in accordance with SFAS #7 is considered to be in the development stage.

In September 2012, the Board of Directors believed that to continue to protect and increase shareholder value, it would be to the advantage, welfare and best interests of the shareholders for the Company to consider alternative corporate strategies to generate new business revenue for the Company. Thus, the Board of Directors approved adding a second business to the Company's business plan: Aristocrat Brands, a focused brand management company. The Aristocrat Brands and Supercare Centers business lines will be operated under two separate divisions of Aristocrat Group Corp. Although the Supercare Centers will continue to be a business line, the primary focus from this point forward will be on Aristocrat Brands.

The new business line's goal will be to identify and promote unique brands that have a mass market appeal across a diverse demographic. Some of the biggest brand management companies are multi-nationals with billion dollar market caps, such as: Limited Brands, which owns Victoria's Secret, LVMH which owns Moet Chandon, Hennessy and Louis Vuitton. The approach by Aristocrat Brands will be to select product opportunities that have the largest audience and broad market appeal.

Aristocrat Brands will initially concentrate on the distilled spirits industries, with a focus on the Vodka segment. As a core direction, beverage alcohol marketing can be used as a platform to promote other business segments of the Company, such as event promotion. Vodka accounts for almost one quarter of all distilled spirits sales and continues to grow. Selecting the distilled spirits sector enables Aristocrat to enter into a large diverse market with broad appeal and several similar supporting categories, such as the spirit industry and the music industry. These two sectors are easily linkable and present many original opportunities for partnership, sponsorship and brand awareness activities.

### EMPLOYEES AND EMPLOYMENT AGREEMENTS

As of July 31, 2012, we have one employee. We do not have any employment agreements with any employees.

We do not presently have pension, health insurance, stock options, profit sharing, or similar benefit plans; however, we may adopt plans in the future. There are presently no personal benefits available to our sole director and officer.

**Item 1A. Risk Factors.**

As a smaller reporting company we are not required to provide the information required by this item.

**Item 1B. Unresolved Staff Comments.**

Not applicable.

**Item 2. Properties.**

*Executive Offices*

Our executive offices are located at 495 Grand Blvd., Suite 206, Miramar Beach, FL 32550. We rent office space on a month-to-month basis.

**Item 3. Legal Proceedings.**

We know of no material, active or pending legal proceedings against us, nor are we involved as a plaintiff in any material proceedings or pending litigation. There are no proceedings in which any of our directors, officers or affiliates, or any registered beneficial shareholder are an adverse party or has a material interest adverse to us.

**Item 4. Mine Safety Disclosures.**

Not applicable.

**Part II****Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.***Market Information*

Our common stock began trading on the "Over the Counter" Bulletin Board ("OTC") under the symbol "ASCC" in March 2012. The following table sets forth, for the period indicated, the prices of the common stock in the over-the-counter market, as reported and summarized by OTC Markets Group, Inc. These quotations represent inter-dealer quotations, without adjustment for retail markup, markdown or commission and may not represent actual transactions. There is an absence of an established trading market for the Company's common stock, as the market is limited, sporadic and highly volatile, which may affect the prices listed below.

		High		Low
Fiscal Year Ended July 31, 2012				
Quarter ended April 30, 2012	\$	0.02	\$	0.02
Quarter ended July 31, 2012	\$	1.02	\$	0.02
Fiscal Year Ending July 31, 2013				
Quarter ended October 31, 2012	\$	2.15	\$	1.00

*Holdings*

As of the date of this filing, there were three holders of record of our common stock.

*Dividends*

To date, we have not paid dividends on shares of our common stock and we do not expect to declare or pay dividends on shares of our common stock in the foreseeable future. The payment of any dividends will depend upon our future earnings, if any, our financial condition, and other factors deemed relevant by our Board of Directors.

*Common Stock*

We are authorized to issue 250,000,000 shares of common stock, with a par value of \$0.0001. The closing price of our common stock on October 31, 2012, as quoted by OTC Markets Group, Inc., was \$1.29.

Shares of our common stock:

have equal ratable rights to dividends from funds legally available if and when declared by our Board of Directors;

are entitled to share ratably in all of our assets available for distribution to holders of common stock upon liquidation, dissolution or winding up of our affairs;

do not have preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights; and

are entitled to one non-cumulative vote per share on all matters on which stockholders may vote.

We refer you to the Bylaws of our Articles of Incorporation and the applicable statutes of the State of Florida for a more complete description of the rights and liabilities of holders of our securities.

There were 62,250,000 shares of common stock issued and outstanding as of October 31, 2012. All shares of common stock have one vote per share on all matters including election of directors, without provision for cumulative voting. The common stock is not redeemable and has no conversion or preemptive rights. The common stock currently outstanding is validly issued, fully paid and non-assessable. In the event of liquidation of the Company, the holders of common stock will share equally in any balance of the Company's assets available for distribution to them after satisfaction of creditors and preferred shareholders, if any. The holders of common stock of the Company are entitled to equal dividends and distributions per share with respect to the common stock when, as and if, declared by the Board of Directors from funds legally available.

During the year ended July 31, 2012, there was no modification of any instruments defining the rights of holders of the Company's common stock and no limitation or qualification of the rights evidenced by the Company's common stock as a result of the issuance of any other class of securities or the modification thereof.

*Non-cumulative voting*

Holders of shares of our common stock do not have cumulative voting rights, which means that the holders of more than 50% of the outstanding shares, voting for the election of directors, can elect all of the directors to be elected, if they so choose, and, in that event, the holders of the remaining shares will not be able to elect any of our directors.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

The following table shows the number of shares of common stock that could be issued upon exercise of outstanding options and warrants, the weighted average exercise price of the outstanding options and warrants, and the remaining shares available for future issuance as of July 31, 2012.

Plan category	Number of securities to be	Weighted average exercise	Number of securities
	issued upon exercise of		
Equity compensation plans approved by security holders	outstanding options, warrants and rights	options, warrants and rights	for future issuance
	—	—	—
	—	—	—

Equity compensation  
plans not approved by  
security holders

Total

—

—

—

*Preferred Stock*

None.

*Recent Sales of Unregistered Securities*

None.

**Item 6. Selected Financial Data.**

As a smaller reporting company, we are not required to provide the information required by this Item.

**Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations.**

**FORWARD LOOKING STATEMENTS**

***Caution Regarding Forward-Looking Information***

*All statements contained in this Form 10-K, other than statements of historical facts, that address future activities, events or developments are forward-looking statements, including, but not limited to, statements containing the words “believe,” “expect,” “anticipate,” “intends,” “estimate,” “forecast,” “project,” and similar expressions . All statements other than statements of historical fact are statements that could be deemed forward-looking statements, including any statements of the plans, strategies and objectives of management for future operations; any statements concerning proposed new acquisitions, products, services, developments or industry rankings; any statements regarding future economic conditions or performance; any statements of belief; and any statements of assumptions underlying any of the foregoing. These statements are based on certain assumptions and analyses made by us in light of our experience and our assessment of historical trends, current conditions and expected future developments as well as other factors we believe are appropriate under the circumstances. However, whether actual results will conform to the expectations and predictions of management is subject to a number of risks and uncertainties that may cause actual results to differ materially.*

*Consequently, all of the forward-looking statements made in this Form 10-K are qualified by these cautionary statements and there can be no assurance that the actual results anticipated by management will be realized or, even if substantially realized, that they will have the expected consequences to or effects on our business operations. Readers are cautioned not to place undue reliance on such forward-looking statements as they speak only of the Company’s views as of the date the statement was made. The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.*

**The following discussion and analysis should be read in connection with the Company’s consolidated financial statements and related notes thereto, as included in this report.**

The following is management’s discussion and analysis of certain significant factors that have affected our financial position and operating results during the periods included in the accompanying consolidated financial statements, as well as information relating to the plans of our current management.

*Going Concern*

We incurred a net loss of \$51,275 for the year ended July 31, 2012. Net cash used by operations for the year ended July 31, 2012 was approximately \$48,822. We do not anticipate having positive net income in the immediate future. These conditions create an uncertainty as to our ability to continue as a going concern.

We will need to obtain loans or other financing in order to fund operating shortfalls and do not foresee a change in this situation in the immediate future. There can be no assurance that we will be able to obtain these loans or that they will be available to us on terms that are acceptable to the Company. We will not be able to continue operations without them. We are pursuing alternate sources of financing, but there is no assurance that additional capital will be available to the Company when needed or on acceptable terms.

*Results of Operations for the year ended July 31, 2012 compared to the period from inception (July 20, 2011) through July 31, 2011*

#### General and administrative expenses

We recognized general and administrative expenses in the amount of \$51,275 and \$100 for the year ended July 31, 2012 and for the period from inception (July 20, 2011) through July 31, 2011, respectively. The increase in general and administrative expenses was the result of the increased operations of the Company as a result of beginning to implement our business plan.

#### *Liquidity and Capital Resources*

Net cash used by operating activities was \$48,822 for the year ended July 31, 2012.

The Company anticipates it will require around \$500,000 to sustain operations and implement its business plan over the next twelve months. The Company intends to seek to raise these funds through equity and debt financing; however, there is no guarantee that funds will be raised and the Company has no agreements in place as of the date of this filing for any financing.

We do not have any material commitments for capital expenditures. However, should we execute our business plan as anticipated, we would incur substantial capital expenditures and require financings in addition to what is required to fund our present operations.

#### *Additional Financing*

Additional financing is required to continue operations. Although actively searching for available capital, the Company does not have any current arrangements for additional outside sources of financing and cannot provide any assurance that such financing will be available.

#### *Off Balance Sheet Arrangements*

None.

#### *Critical Accounting Policies and Recent Accounting Pronouncements*

We have identified the policies below as critical to our business operations and the understanding of our financial statements. A complete discussion of our accounting policies is included in Notes 2 and 3 of the Notes to Financial Statements.

**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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

**GOING CONCERN** - The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. For the period ended July 31, 2011, the Company had a net loss of \$51,275. As of July 31, 2011, the Company had not emerged from the development stage. In view of these matters, the Company's ability to continue as a going concern is dependent upon its ability to achieve a level of profitability. The Company intends on financing its future development activities and its working capital needs largely from the sale of public equity securities with some additional funding from other traditional financing sources, including term notes until such time that funds provided by operations are sufficient to fund working capital requirements. The financial statements of the

Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

**Item 7A. Quantitative and Qualitative Disclosures About Market Risk.**

As a smaller reporting company, we are not required to provide the information required by this Item.

**Item 8. Financial Statements and Supplementary Data.**

**Peter Messineo**

**Certified Public Accountant**

**1982 Otter Way Palm Harbor FL 34685**

**peter@pm-cpa.com**

**T 727.421.6268 F 727.674.0511**

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Board of Directors and

Stockholders of Aristocrat Group Corp.:

I have audited the balance sheets of Aristocrat Group Corp. as of July 31, 2012 and 2011 and the related statement of operations, changes in stockholder's equity, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that I plan and perform the audits to obtain reasonable assurance about whether the financial statements were free of material misstatement. The Company was not required to have, nor was I engaged to perform, an audit of its internal control over financial reporting. My audit included consideration of internal control over financial reporting as a basis for designing audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, I express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provide a reasonable basis for my opinion.

In my opinion, the financial statements, referred to above, present fairly, in all material respects, the financial position of Aristocrat Group Corp. as of July 31, 2012 and 2011, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has not generated significant revenues from operations and is requiring traditional financing or equity funding to commence its operating plan. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Further information and management's plans in regard to this uncertainty were also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ Peter Messineo, CPA

Peter Messineo, CPA

Palm Harbor, Florida

November 14, 2012

**Aristocrat Group Corp.**  
**(A Development Stage Enterprise)**

**BALANCE SHEET**

	<b>July 31, 2012</b>	<b>July 31, 2011</b>
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,243	\$ 8,900
Total current assets	1,243	8,900
<b>TOTAL ASSETS</b>	<b>\$ 1,243</b>	<b>\$ 8,900</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Accounts payable	\$ 2,453	\$ —
Advances payable	6,665	—
Total Current Liabilities	9,118	—
<b>TOTAL LIABILITIES</b>	<b>9,118</b>	<b>—</b>
Stockholders' Equity		
Common stock: 250,000,000 authorized; \$0.0001 par value, 62,250,000 and 45,000,000 shares issued and outstanding at July 31, 2012 and 2011, respectively	\$ 6,225	\$ 4,500
Additional paid in capital	37,275	4,500
Accumulated deficit during development stage	(51,375)	(100)
Total Stockholders' Equity (Deficit)	(7,875)	8,900
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>	<b>\$ 1,243</b>	<b>\$ 8,900</b>

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

**Aristocrat Group Corp.**  
**(A Development Stage Enterprise)**  
**STATEMENT OF OPERATIONS**

	<b>Year Ended July 31, 2012</b>	<b>Period from inception (July 20, 2011) through July 31, 2011</b>	<b>Period from inception (July 20, 2011) through July 31, 2012</b>
EXPENSES			
General and administrative	\$ 51,275	\$ 100	\$ 51,375
Total operating expenses	51,275	100	51,375
NET LOSS	\$ (51,275)	\$ (100)	\$ (51,375)
BASIC AND DILUTED LOSS PER SHARE	\$ (0.00)	\$ (0.00)	
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING	56,217,215	45,000,000	

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

**Aristocrat Group Corp.**

(A Development Stage Enterprise)

**STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY**

	<b>Common Stock Shares</b>	<b>Common Stock Amount</b>	<b>Additional Paid in Capital</b>	<b>Accumulated Deficit Development Stage</b>	<b>Total</b>
Balance at Inception, July 20, 2011	—	\$ —	—\$	—\$	—\$
Issuance of common stock to founder for cash, July 20, 2011, \$0.0002 per share	45,000,000	4,500	4,500		