

**Disclosure Statement Pursuant to the Pink Basic  
Disclosure Guidelines**

**Aristocrat Group Corp.**

4701 Pine Circle Drive

Bellaire, TX 77401

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(832) 870-5183

www.aristocratgroupcorp.com

info@aristocratgroupcorp.com

SIC code: 7200

**Annual Report**

**For the period ending 7/31/2024**

**Outstanding Shares**

The number of shares outstanding of our Common Stock was:  
26,193,087 as of July 31, 2024

26,193,087 as of April 30, 2024

19,693,087 as of July 31, 2023

5,693,087 as of July 31, 2022

**Shell Status**

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

Yes:  No:

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

Yes:  No:

### **Change in Control**

Indicate by check mark whether a Change in Control of the company has occurred over this reporting period:

Yes:  No:

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

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

Aristocrat Group Corp

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Nevada

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

N/A

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

N/A

The address(es) of the issuer's principal executive office:

4701 Pine Circle Drive  
Bellaire, TX 77401

The address(es) of the issuer's principal place of business:

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

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

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

## **2)Security Information**

### **Transfer Agent**

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

### **Publicly Quoted or Traded Securities:**

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

Trading symbol: ASCC

Exact title and class of securities outstanding: Common Stock  
26,193,087

CUSIP: 040443202

Par or stated value: 0.001

Total shares authorized: 480,000,000 as of date: 7/31/2024

Total shares outstanding: 26,193,087 as of date: 7/31/2024

Total number of shareholders of record: 15 as of date: 7/31/2024

*All additional class(es) of publicly quoted or traded securities (if any):*

Trading symbol: \_\_\_\_\_

Exact title and class of securities outstanding: \_\_\_\_\_

CUSIP: \_\_\_\_\_

Par or stated value: \_\_\_\_\_

Total shares authorized: \_\_\_\_\_ as of date: \_\_\_\_\_

Total shares outstanding: \_\_\_\_\_ as of date: \_\_\_\_\_

Total number of shareholders of record: \_\_\_\_\_ as of date: \_\_\_\_\_

Trading symbol: \_\_\_\_\_

Exact title and class of securities outstanding: \_\_\_\_\_

CUSIP: \_\_\_\_\_

Par or stated value: \_\_\_\_\_

Total shares authorized: \_\_\_\_\_ as of date: \_\_\_\_\_

Total shares outstanding: \_\_\_\_\_ as of date: \_\_\_\_\_

Total number of shareholders of record: \_\_\_\_\_ as of date: \_\_\_\_\_

**Other classes of authorized or outstanding equity securities:**

*The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

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

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

**Security Description:**

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

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

\_\_\_\_\_

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

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

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

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### 3) Issuance History

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

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

#### A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End:			*Right-click the rows below and select "Insert" to add rows as needed.						
Opening Balance									
Date <u>08/01/2023</u> Common: <u>19,693,087</u> Preferred: _____									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to.  *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>11/14/23</u>	<u>New issuance</u>	<u>1,500,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Shelley Dawn White</u>	<u>Payment of Cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>11/14/23</u>	<u>New issuance</u>	<u>500,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Johnny Gaone</u>	<u>Payment of Cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>03/7/24</u>	<u>New issuance</u>	<u>1,000,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Jon Turel</u>	<u>Payment of Cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>03/20/24</u>	<u>New issuance</u>	<u>2,000,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Anthony Zahtila</u>	<u>Payment of Cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>04/16/24</u>	<u>New issuance</u>	<u>500,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Richard Skidmore</u>	<u>Payment of Cash under Reg D Offering</u>	<u>Restricted</u>	<u>141</u>
<u>04/16/24</u>	<u>New issuance</u>	<u>1,000,000</u>	<u>Comm</u>	<u>.01</u>	<u>No</u>	<u>Michael Wagner</u>	<u>For Services Provided</u>	<u>Restricted</u>	<u>141</u>
Shares Outstanding on Date of This Report:									
Ending Balance Ending Balance:									
Date <u>7/31/2024</u> Common: <u>26,193,087</u> Preferred: _____									

## B. Promissory and Convertible Notes

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

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

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

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

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

The purpose of this section is to provide a clear description of the issuer's current operations.

(Please ensure that these descriptions are updated on the Company's Profile on [www.otcm Markets.com](http://www.otcm Markets.com)).

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

Aristocrat Group Corp. produced RWB Vodka at Texas Tail Distillery at 2416 Post Office St, Galveston, TX 77020. The current assets include 200 caps, 1,000 bottles, 3 rolls of labels, Aristocrat Group has no ownership in Texas Tail Distillery. The property is in good working condition.

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



N/A

### C. Describe the issuers' principal products or services.

Aristocrat Group Corp. produced RWB Vodka at Texas Tail Distillery at 2416 Post Office St, Galveston, TX 77020. The current assets include 200 caps, 1,000 bottles, 3 rolls of labels, Aristocrat Group has no ownership in Texas Tail Distillery. The property is in good working condition.

## 5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

Aristocrat Group Corp. produced RWB Vodka at Texas Tail Distillery at 2416 Post Office St, Galveston, TX 77020. The current assets include 200 caps, 1,000 bottles, 3 rolls of labels, Aristocrat Group has no ownership in Texas Tail Distillery. The property is in good working condition.

## 6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers securities, or any person that performs a similar



## 7)Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 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);

N/A

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;

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

N/A

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.

N/A

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

N/A

## **8) Third Party Service Providers**

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Samuel E. Whitley  
Whitley, LLP

Address 1: 24285 Katy Frwy., Ste 300, Houston, TX 77494

Address 2:

Phone:

Email:

Accountant or Auditor

Name: Robert Wilson CPA

Firm:

Address 1: 11907 Quail Creek Drive

Address 2: Houston, TX 77070

Phone:

Email:

### Investor Relations

Name:

Firm:

Address 1:

Address 2:

Phone:

Email:

*All other means of Investor Communication:*

Twitter:

Discord:

LinkedIn

Facebook:

Website: [www.aristocratgrp.com](http://www.aristocratgrp.com)

### Other Service Providers

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

Name:

Firm:

Nature of Services:

Address 1:

Address 2:

Phone:

Email:

## **9) Financial Statements**

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

- IFRS  
 U.S. GAAP

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

Name:     **Robert Wilson**    

Title:     **CPA**    

Relationship to Issuer:     **Accountant**    

Describe the qualifications of the person or persons who prepared the financial statements:

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

Important Notes:

Financial statements must be "machine readable". Do not publish images/scans of financial statements.

□□ All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

**ARISTOCRAT GROUP CORP**

**Balance Sheet**

As of July 31, 2024

	<u>July 31, 2024</u>	<u>Jul 31, 23</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ -	\$ 16,619
Inventory	\$ 11,912	\$ 11,912
<b>Total Current Assets</b>	<u>11,912</u>	<u>28,531</u>
<b>TOTAL ASSETS</b>	<u><u>11,912</u></u>	<u><u>28,531</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Advances payable	18,511	31,011
<b>Total Current Liabilities</b>	<u>18,511</u>	<u>31,011</u>
<b>Total Liabilities</b>	18,511	31,011
<b>Equity</b>		
Accumulated Deficit	(11,210,908)	(11,076,824)
Additional paid-in-capital	11,262,030	11,197,095
Common Stock, \$0.0010 par value, 480,000,000 shares	5,898	5,833
authorized, 19,693,087 shares issues and outstanding		
at July 31, 2023		
Series E Preferred Stock, \$0.0010 stated value; 20,000,000		
authorized, 1,000,000 issued and outstanding		
at July 31, 2023	1,000	1,000
Series A Preferred Stock, \$0.0010 stated value; 4,500,000		
authorized; 4,500,000 issued and outstanding at		
July 31, 2023 and July 31, 2022	4,500	4,500
Retained Earnings		
Net Income	<u>(69,119)</u>	<u>(134,084)</u>
<b>Total Equity</b>	<u>(6,599)</u>	<u>(2,480)</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$ 11,912</u></u>	<u><u>\$ 28,531</u></u>

**ARISTOCRAT GROUP CORP**

**Profit & Loss**

	<u>Aug 1, 2023 - July 31, 2024</u>	<u>Aug '22 - Jul 23</u>
<b>Ordinary Income/Expense</b>		
Income	0	\$ 825
<b>Sales</b>	0	825
Cost of goods sold	0	528
<b>Gross Profit</b>	0	297
<b>General and administrative expenses</b>	69,119	134,381
<b>Net Income</b>	<u>\$ (69,119)</u>	<u>\$ (134,084)</u>

## ARISTOCRAT GROUP CORP

### Statement of Cash Flows

As of April 30, 2023

	<u>Aug 1 - July 31, 2024</u>	<u>Aug '22 - Jul 23</u>
<b>OPERATING ACTIVITIES</b>		
Net Income	\$ (69,119)	\$ (134,084)
Adjustments to reconcile Net Income to net cash provided by operations:		
Inventory		
Accounts payable & accrued exp	4,119	10,703
Advances payable		
Current portion of accrued int		
Current portion of convertible		
<b>Net cash provided by Operating Activities</b>	<u>\$ (65,000)</u>	<u>(123,381)</u>
<b>FINANCING ACTIVITIES</b>		
Additional paid-in-capital	\$ 65,000	140,000
Preferred Stock		
<b>Net cash provided by Financing Activities</b>	<u>\$ 65,000</u>	<u>140,000</u>
<b>Net cash increase for period</b>	<u>\$ -</u>	<u>16,619</u>
<b>Cash at end of period</b>	<u>\$ -</u>	<u>\$ 16,619</u>



<b>ARISTOCRAT GROUP</b>									
<b>CONSOLIDATED STATEMENT OF STOCKHOLDERS EQUITY</b>									
<b>(UNAUDITED)</b>									
	Common Stock		Series E Preferred Stock		Series A Preferred Stock		Additional Paid In Capital	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount	Shares	Amount			
BALANCE as of July 31, 2023	19,693,087	\$5,833	1,000,000	1,000	4,500,000	4,500	\$ 11,197,095	\$(11,210,908)	(\$2,480)
Common stock issued for conversion of debt	6,500,000	\$65					64,935	0	65,000
Net Loss	-	\$0	-	0	-	0	-	(69,119)	(69,119)
BALANCE as of July 31, 2024	26,193,087	\$5,898	1,000,000	1,000	4,500,000	4,500	\$ 11,262,030	(11,280,027)	(6,599)

## ARISTOCRAT GROUP CORP.

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

July 31, 2024

#### Note 1. General Organization and Business

##### Overview

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

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

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

#### Note 2. Going Concern

For the period ended July 31, 2024, the Company had a net loss of \$69,119 and a loss of \$134,084 for the year ended July 31, 2023. As of July 31, 2024, the Company had negative working capital of \$18,511. Management does not anticipate having positive cash flow from operations in the near future.

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

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

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

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

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

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

The significant accounting policies that the Company follows are:

#### **Basis of Presentation**

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

#### **Principles of Consolidation**

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

#### **Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent

assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### Earnings (Loss) per Common Share

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

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

#### Financial Instruments

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

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

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

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

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

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of July 31, 2024. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments. These financial instruments include accounts receivable, other current assets, accounts payable, and accrued expenses. The fair value of the Company's notes payable is estimated based on current rates that would be available for debt of similar terms that is not significantly different from its stated value.

#### **Recently Issued Accounting Pronouncements**

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

#### **Note 4. Convertible Notes Payable**

**All Notes Payable have been converted to Convertible Preferred stock.**

## **10) Issuer Certification**

### *Principal Executive Officer:*

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Derek Sisson certify that:

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

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.

11/9/2024  
Derek Sisson

*Derek Sisson*

*Principal Financial Officer:*

I, Mark Corwin certify that:

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

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.

11/9/2024  
Mark Corwin

*Mark Corwin*

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