

SECURITIES AND EXCHANGE COMMISSION

FORM 10QSB/A

Optional form for quarterly and transition reports of small business issuers under section 13 or 15(d) [amend]

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FILER

Sekoya Holdings Ltd.

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SIC: 6199 Finance services

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U.S. Securities and Exchange Commission

Washington, D.C. 20549

FORM - 10QSB/A

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES AND EXCHANGE ACT OF 1934

For the quarterly period ended January 31, 2007

or

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

For the transition period from _____

Commission File No.

Sekoya Holdings Ltd.

(Name of small business issuer in its charter)

Nevada

(State of Incorporation)

N/A

(I.R.S. Employer Identification No.)

Suite 366-916 West Broadway, Vancouver, B.C. V5Z 1K7

(Address of principal executive offices)

604-269-6622

(Former name, address and fiscal year, if changed since last report)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15 (d) of the Exchange Act during the past 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 [x] No []

Indicate by check mark whether the registrant is a shell company (as defined by Rule 12b-2 of the Exchange Act). Yes [] No [x]

The number of shares of the registrant's common stock, par value \$0.001 per share, outstanding as of January 31, 2007 was 6,055,000.

Transitional Small Business Disclosure Format (Check One): Yes [] No [x]

Sekoya Holdings Ltd.

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Sekoya Holdings Ltd.**Balance Sheet****(A Development Stage Company)****(Expressed in US Dollars)****(Unaudited Prepared by Management)**

	January 31 2007	October 31 2006
	(Unaudited - Prepared by Management)	(Audited)
ASSETS		
Current Assets		
Cash	340	275
Total Current Assets	340	275
Website Development Costs (See Note 4)	5,000	5,000
TOTAL ASSETS	5,340	5,275

LIABILITIES & STOCKHOLDERS' EQUITY**Current Liabilities**

Accounts Payable and Accrued Liabilities	19,000	19,800
Shareholder Loan	12,929	6,929
Total Liabilities	31,929	26,729

SHAREHOLDER'S EQUITY

Share Capital (Note 5)	25,000	25,000
Deficit	(51,589)	(46,454)
Total shareholders equity	(26,589)	(21,454)
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	5,340	5,275

Approved by the Director
"Shirley Wong" Director

See Accompanying Notes

Sekoya Holdings Ltd.

Statement of Operations

(A Development Stage Company)

(Expressed in US Dollars)

			Inception
			Date of
		For the Year	May 19,
Three Months	Three Months	Ended	2005 to
Ended	Ended	October 31,	October 31,
January 31,	January 31,	2006	2006
2007	2006		
(Unaudited -	(Unaudited -	(Audited)	(Unaudited -
Prepared by	Prepared by		Prepared by
Management)	Management)		Management)
\$	\$	\$	\$

General and Administrative Expenses

Consulting and Professional fees	2,080	200	7,835	31,535
Filing Costs	3,000	3,000	12,000	14,000
Facilities costs	-	-	1,789	1,789
Bank charges and Interest	55	147	292	330
Loss and Deficit	(5,135)	(3,347)	(20,176)	(46,454)
Deficit - Beginning of Period	46,454	-	25,738	
Deficit - End of Period	51,589	3,347	46,454	
	(0.001)	(0.001)	(0.003)	
Basic and Diluted Loss Per Share				

Weighted average number of shares 6,055,000 6,055,000 6,055,000

Outstanding (Basic and diluted)

See Accompany Notes

Sekoya Holdings Ltd.

Statement of Cash Flows

(A Development Stage Company)

(Expressed in US Dollars)

	Three Months Ended January 31, 2007 (Unaudited - Prepared by Management) \$	Three Months Ended January 31, 2006 (Unaudited - Prepared by Management) \$	For the Year Ended October 31, 2006 (Audited) \$	Inception Date of May 19, 2005 to October 31, 2006 (Unaudited - Prepared by Management) \$
Cash Provided by (Used for)				
Operating Activities				
Net Profit (Loss) For the Period	(5,135)	(3,347)	(20,716)	(46,454)

Changes in non-working capital items	(800)	2,000	16,100	19,800
Accounts Payable and Accrued Liabilities				
Prepaid Expenses	-	-	(5,000)	(5,000)
	(5,935)	(1,347)	(9,616)	(31,654)

Financing Activities

Issuance of share capital	-	-	-	25,000
Shareholder Loan	6,000	-	6,929	6,929
	6,000	-	6,929	31,929

Cash increase (decrease) in cash

	65	(1,347)	(2,687)	275
Cash and Cash Equivalents, Beginning	275	2,962	2,962	-
Cash and Cash Equivalents, Ending	340	1,615	275	275

See accompanying notes

Sekoya Holdings Ltd.

Notes to Financial Statements

For the Three Months Ended January 31, 2007

(A DEVELOPMENT STAGE COMPANY)

Note 1. INCORPORATION AND OPERATING ACTIVITIES

Sekoya Holdings Ltd. was incorporated on 19 May 2005, under the laws of the State of Nevada, U.S.A. Operations, as a development stage company started on that date, i.e., 19 May 2005.

At the period end, the Company is in the process of developing an online payment system for use in the Chinese online community.

> These financial statements have been prepared on a going concern basis. The Company has accumulated a deficit of \$51,589 (2005- \$46,454) since inception and has yet to achieve profitable operations and further losses are anticipated in the development of its business, raising substantial doubt about the Company's ability to continue as a going concern. Its ability to continue as a going concern is dependent upon the ability of the Company to generate profitable operations in the future and/or to obtain necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management plans to continue to provide for its working capital needs by seeking loans from its shareholders. These financial statements do not include any adjustments to the recoverability and classification of assets, or the amount of classification of liabilities that may be necessary should the Company be unable to continue as a going concern.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Foreign Currency Translation

> Monetary assets and liabilities denominated in foreign currencies are translated into USA dollars at the period end exchange rate, non-monetary assets are translated at historical exchange rates and all income and expenses are translated at average exchange rates prevailing during the period. Foreign currency translation adjustments are included in income.

b) Loss Per Share

> Loss per share has been calculated based on the weighted average number of shares outstanding.

c) Fair Value of Financial Instruments

> The respective carrying value of certain financial instruments approximate their fair values. These financial statements include cash, receivables, advances receivable, cheques issued in excess of cash, accounts payable and property obligations payable. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments. Unless otherwise noted, fair values were assumed to approximate carrying values for these financial instruments since they are short term in nature and their carrying amounts approximate fair values or they are receivable or payable on demand.

d) Use of Estimates

> The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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 materially differ from these estimates.

e) Reporting on the costs of start-up activities

>Statement of Position 98-5 (SOP 98-5), "Reporting on the Costs of Start-Up Activities," which provides guidance on the financial reporting of start-up costs and organizational costs, to be expensed as incurred. SOP 98-5 is effective for fiscal years beginning after 15 December 1998. With the adoption of SOP 98-5, there has been little or no effect on the Company's financial statements.

f) Future Income Taxes

>The company recognizes income taxes using an asset and liability approach. Future income tax assets and liabilities are computed annually for differences between the financial statements and bases using enacted tax laws and rates applicable to the periods in which the differences are expressed to affect taxable income.

g) Year End

>The Company has adopted 31 October as its fiscal year end.

Note 3. GOING CONCERN

>The Company's financial statements are prepared using the generally accepted accounting principles applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. However, the Company has not commenced its planned principal operations and has generated no revenues. In order to obtain the necessary capital, the Company is in the process of raising funds from private placement subscriptions. The Company is dependent upon its ability to secure equity and/or debt financing and there are no assurances that the Company will be successful, without sufficient financing it would be unlikely for the Company to continue as a going concern.

>The officer and director is involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

Note 4. WEBSITE DEVELOPMENT

>The Company adopted EITF 00-2, "Accounting for Website Development Costs", which specifies the appropriate accounting for costs incurred in connection with the development and maintenance of websites. Under the EITF 00-2, website development costs are capitalized when acquired and installed, and are being amortized over its estimated useful life. For the period ended 31 October 2006, the Company accrued \$5000 website development cost and has not recorded an amortization of the website development costs as the initial installation of the website has not yet completed as at 31 January 2007.

Note 5. RELATED PARTY TRANSACTIONS

> During the fiscal period ended 31 October 2006, the Company received \$6,929 of shareholder loans from the director of the Company. The loan is unsecured, non-interest bearing and with no specific terms of repayment.

> During the three months ended 31 January 2007, the Company received \$6,000 of shareholder loans from the director of the Company. The loan is unsecured, non-interest bearing and with no specific terms of repayment.

Note 6. SHARE CAPITAL

Authorized - 100,000,000 common shares with a par value of \$0.001 per share

>Issued - 6,055,000 shares have been subscribed to, and which have not yet been certificated. However, the By-laws of the company treat un-certificated shares as if the shares were certificated. Accordingly, un-certificated shares subscribed to have the same rights as those share which have been certificated.

Item 2: Management's Discussion and Analysis of Financial Condition and Results of Operations

The following discussion and analysis provides information which management of Sekoya Holdings Ltd. (the "Company") believes to be relevant to an assessment and understanding of the Company's results of operations and financial condition. This discussion should be read together with the Company's financial statements and the notes to financial statements, which are included in this report.

Caution about Forward-Looking Statements

This management's discussion and analysis or plan of operation should be read in conjunction with the financial statements and notes thereto of the Company for the quarter ended January 31, 2007. Because of the nature of a relatively new and growing company the reported results will not necessarily reflect the future.

This section includes a number of forward-looking statements that reflect our current views with respect to future events and financial performance. Forward-looking statements are often identified by words like: believe, expect, estimate, anticipate, intend,

project and similar expressions, or words which, by their nature, refer to future events. You should not place undue certainty on these forward-looking statements, which apply only as of the date of this prospectus. These forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from historical results or our predictions.

Overview

Sekoya Holdings Ltd. ("Sekoya") intends to commence operations as an E-commerce company which will offer a type of internet payment network for the Asian market. Our concept is to offer a pre-paid cash cards, similar to that of a long distance phone card, which consumers will be able to use to make purchases on the internet with. Consumers will be able to purchase these pre-paid cash cards in various denominations with cash, at local brick and mortar retailers, such as convenient stores or department stores. The initial country we plan to introduce our product to is China. We currently have signed a contract with a programmer to create and develop the initial phase of our website, icash.com.cn.

Results of Operations

Sekoya has not generated any revenue for the quarter ended January 31, 2007.

The Company experienced general and administration expenses of \$5,135 for the quarter ended January 31, 2007, compared to \$3,347 for the quarter ended January 31, 2006. The majority of these expenses were related to paying for the Company's rent for office space. The Company is continuing its efforts to raise additional capital in order to proceed with the Company's business plan. Management foresees that the Company will be unable to proceed further with its intended business without additional outside financing. As of the date of this filing, the Company has been unsuccessful in generating interest from any financiers.

For the quarter ended January 31st, 2007, the company experienced a net loss of \$5,135 compared to a net loss of \$3,347 in 2006.

Liquidity and Capital Resources

During the three month period ended January 31st, 2007, the Company satisfied its working capital needs by cash received from a shareholder loan made by the Company's president. Management does not expect that the current level of cash on hand will be sufficient to fund our operation for the next twelve month period. In the event that additional funds are required to maintain operations, our officers and directors have agreed to advance us sufficient capital to allow us to continue operations. We may also be able to obtain loans from our shareholders, but there are no agreements or understandings in place currently.

We believe that we will require additional funding to expand our business and ensure its future profitability. We anticipate that any additional funding will be in the form of equity financing from the sale of our common stock. However, we do not have any agreements in place for any future equity financing.

Item 3. Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures.

Disclosure controls and procedures are designed to ensure that information required to be disclosed in the reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported, within the time period specified in the Commission's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in the reports filed under the Exchange Act is accumulated and communicated to management, as appropriate, to allow timely decisions regarding required disclosure. Our current principal executive officer, who is also our principal financial officer, evaluated the effectiveness of our disclosure controls and procedures as of the end of the quarterly period covered by this report pursuant to Rule 15d-15(b) promulgated under the Exchange Act. Based upon that evaluation, our principal executive and financial officer has concluded that our disclosure controls and procedures were effective in alerting management in a timely fashion to all material information required to be included in our periodic filings with the Commission.

(b) Changes in Internal Controls.

There were no significant changes in our internal control over financial reporting (as defined in Rule 13a-15(f) of the Exchange Act) that occurred during the period covered by this report that have materially affected, or are reasonably likely to materially affect, our internal controls over financial reporting.

PART II: OTHER INFORMATION

Items 1, 2, 3, 4 , and 5 are inapplicable.

Item 6: Exhibits

(a) The following exhibit is filed as part of this report:

31.1 Certification of Chief Executive Officer and Chief Financial Officer of Periodic Report pursuant to Rule 13a-14a and Rule 15d-14(a).

32.1 Certification of Chief Financial Officer and Chief Executive Officer of pursuant of Section 1350.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized. December 10, 2007

December 10, 2007

/s/ "Shirley Wong"
Ms. Shirley Wong, President

Exhibit 31

CERTIFICATION AS REQUIRED BY RULE 13a-14(a) OR RULE 15d-14(a)

I, Shirley Wong, certify that:

1. I have reviewed this quarterly report of Sekoya Holdings Ltd.
2. Based on my knowledge, this report 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(3)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the small business issuer and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which the report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design of operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Dated: December 10, 2007

/s/ Shirley Wong

Shirley Wong

Chief Executive Officer

**CERTIFICATION PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the report of Sekoya Holdings Ltd. (the "Company"), on Form 10-QSB/A for the quarter ending January 31, 2007, as filed with the Securities and Exchange Commission (the "Report"), I, Shirley Wong, Chief Executive Officer of the Company, certify, pursuant to Sect 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Sect 1350), that to my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Shirley Wong _____

Shirley Wong,

Chief Executive Officer

Dated: December 10, 2007