

**IJJC Corp Financial Statement Four Quarter Year Ending
October 31, 2016 and October 31, 2015**

IJJ CORPORATION
4th QUARTER YEAR END FINANCIAL
STATEMENTS
Period Ending October 31, 2016

**IJJCorp Financial Statement Four Quarter Year Ending
October 31, 2016 and October 31, 2015**

The Board of Directors
IJJ Corporation
1325 Cavendish Drive, Suite 102
Silver Spring, MD 20905

INTERNAL ACCOUNTING REPORT

We have compiled the accompanying Balance Sheet of IJJ Corporation as August 1, 2016 and the related Statements of Income, Retained Earnings, and Cash Flows for the Year End period ended as of October 31, 2016, in accordance with standards established for Compilation and Review Services issued by the American Institute of Certified Public Accountants. All information in these statements is the representation of the management of IJJ Corporation.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have provided our financial as a review of IJJ Corporation financial information as an Internal Accounting Report.



Clifford Pope
CEO/President
January 31, 2017

IJJCorp Financial Statement Four Quarter Year Ending October 31, 2016 and October 31, 2015

Item 1. The exact name of the issuer and its predecessor (if any): IJJ Corporation.

Name of Predecessor and date of change

IJJ Corporation, February 17, 2004

Sun & Surf, Inc. November 4, 2000 Stock Exchange

The address of the issuer's principal executive offices

1325 Cavendish Drive, Suite 201

Silver Spring, Maryland 20905

Website: www.ijjc.com

Item 2. The number of shares or total amount of the securities outstanding for each class of securities authorized.

- (i.) 4th Quarter Year-end as dated October 31, 2015 with 4th Quarter Year-End October 31, 2014
- (ii.) Shares of common stock authorized 2,300,000,000
- (iii.) Number of shares of common stock outstanding 1,545,307,525
- (iv.) Freely tradable shares of common stock (public float)
- (v.) Total number of beneficial shareholders held in 59 certificates by * shareholders.
- (vi.) Total number of shareholders of record 59
- (vii.) Shares of preferred stock authorized 100,000,000** consisting of 1,000,000 preferred A,
- (viii.) 50,000,000 preferred B, 20,000,000 preferred C.
- (ix.) Number of shares of preferred stock outstanding 1,000,000 preferred A shares**
- (x.) Number of shares of preferred stock outstanding 58,000 preferred B shares**
- (xi.) (ix.) Freely tradable shares of Preferred stock (public float) 0
- (xii.) (x.) Total number of beneficial shareholders held in 4 certificates by * shareholders.
- (xiii.)** (xi.) Total number of Preferred shareholders of record 4.
- (xiv.)** Total Shareholders 63

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BALANCE SHEETS

Assets	31-Oct-2016	31-Oct-2015
Current assets		
Cash and cash equivalents	\$558,456	545,639
	\$9,347	
Accounts Receivable		12,586.24
Investment - Available for Sale	\$0	-
Total Current Assets	\$567,803	558,224.86
Fixed Assets:		
	-\$65	
Equipment (net of depreciation)		(65.00)
	\$797	
Furniture, Fixtures and Equipment		1,547.00
	\$732	
Total assets:		1,482.00
Other Assets:		
Investments	\$-	-
	\$424,231	
Goodwill and Intangibles		416,057.84
Total Other Assets:	\$424,231	416,057.84
Total Assets	\$992,766	975,765

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Liabilities and Stockholders' Deficit

Liabilities and Stockholders' Deficit	31-Oct-2016	10/31/15
Current liabilities		
Convertible Debt	\$-	-
Accounts payable	\$5,090	2,643.11
Accrued payroll and payroll taxes	\$31,195	26,651.50
Notes payable:	\$18,000	
Current liabilities	\$54,285	29,294.61
Total Long-term Liabilities	\$54,285	29,294.61
Total Liabilities	\$54,285	29,294.61
Stockholders' Equity:		
Preferred A Stock 1,000,000 shares authorized, and 0 shares issued @.001 par value	\$1,000	1,000.00
Preferred B Stock 58,000 shares authorized, and 0 shares issued @.001 par value	\$58	58.00
Common Stock; 2,300,000,000 shares authorized 1,524,307,525 and 1,166,384 000 shares issued @.001 par value	\$1,524,308	1,524,307.53
Additional paid-in capital	\$-	-
Retained Earnings (Statement)	(\$586,884)	(578,895.42)
Total stockholders' equity	\$938,482	946,470.11
Total liabilities and stockholders' equity	\$992,766	975,765

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STATEMENT OF INCOME & EXPENSES

	31-Oct-2016	31-Oct-2015
Revenue		
Contract Service	\$ 9,347	12,586
Product Sales		
Total Revenue	\$9,347	12,586
 Direct Cost		
Research & Development	\$2,188	2,054
Subcontracted Services	\$0	1,636
Consultant Services	\$2,219	2,643
Software	\$138	890
Equipment	\$399	1,547
Total Direct Cost	\$4,944	8,770
Gross Profit from Operation	\$4,403	3,816
 Operating expenses:		
Professional	\$3,271	2,266
General and Administrative	\$1,477	1,666
Total operating expenses	\$4,749	3,932
Other income or (expense)	\$ 2,935.00	359
Interest expense		
Total Other Expenses	\$7,684	4,291
Profit (Loss) for the Quarter Ending	(\$3,280)	(474)
 Opening retained (earnings/losses)	 (\$290,162)	 (288,973)

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STOCKHOLDER'S EQUITY

STATEMENT OF STOCKHOLDERS' EQUITY

31-Oct-2016

2nd Quarter End

Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares	Amount	Paid-IN Capital	Retained Earnings	Total
BALANCE, Oct 31, 2016 COMMON	1,524,307,525	315,944,370	1,840,251,895	\$304,862	\$304,862	(\$290,162)	\$14,700
BALANCE, Oct 31, 2016 PREFERRED A	1,000,000		1,000,000	\$1,000			
BALANCE, Oct 31, 2016 PREFERRED B	\$58,000		58,000	\$58			
BALANCE, Oct 31, 2016 PREFERRED C							
ISSUANCE STOCK FOR QUARTER ENDING							
COMMON						(\$293,442)	(\$293,442)
PREFERRED A							
PREFERRED B							
PREFERRED C							
NET INCOME (LOSS)						(\$3,280)	
BALANCE, Oct 31, 2016	1,525,365,525	315,944,370	\$1,841,309,895	\$305,920	\$304,862	(\$586,884)	(\$278,742)

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RETAINED EARNINGS STATEMENT

Retained Earnings

	<u>31-Oct-16</u>	<u>30-Jun-16</u>
Beginning Retained Earnings (Beginning of Year)	(\$290,162)	(\$289,137)
YEAR TO DATE QUARTERLY NET PROFIT/LOSS	(\$3,280.45)	(\$1,025)
Distributions To Shareholders & Other Adjustrnents		\$0
Ending Retained Earnings	<u>(\$293,442)</u>	<u>(\$290,162)</u>

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STATEMENTS OF CASH FLOWS

	31-Oct-2016	31-Oct-2015
Cash flows from operating activities		
Net (Loss) for the period	(\$3,280)	(\$474)
Adjustments to reconcile net (loss) to net cash (used) by operating activities:	(\$1,025)	\$7,631
Net cash (used) by operating activities	<u>(\$4,305)</u>	<u>\$7,157</u>
Cash flows from Investing Activities:		
Net cash (used) by investing activities	\$18,000	\$0
Cash Flows from Financing Activities:	\$0	
Proceeds from Convertible Debt		
Proceeds from Capital	\$0	\$0
Net cash provided by financing activities		
Net increase (decrease) in cash	<u>\$13,695</u>	<u>\$7,157</u>
Cash – beginning	<u>\$544,762</u>	<u>\$538,482</u>
Cash – ending	<u>\$558,456</u>	<u>\$545,639</u>

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Financial Statement Notes

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

1a. **Cash and Cash Equivalents** -The Corporation has adopted Financial Accounting Standards Board (FASB) Statement No. 95, Statement of Cash Flows. For purposes of this statement, the Corporation considers all cash and equivalents with a maturity of three months or less to be cash equivalents.

1b. **Accounting Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that will affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the statements, and reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

1c. **Revenue Recognition** - Revenue on fixed-priced contracts is recognized using the percentage of completion method based on costs incurred in relation to total estimated costs. Revenue on time and material contracts is recognized based on a negotiated rate multiplied by labor hours delivered plus other billable direct costs incurred. Anticipated losses on all contracts are recognized in full as soon as they are known.

1d. **Income Taxes** - The Corporation is generally subject to corporate income tax for federal tax purposes (which also applies to most states). The Corporation has made a tax provision for the 4th Quarter from August 1, 2016 to October 31, 2016, it has a cumulative (profit/Loss) of \$(3,280) net income which is represented net loss of (\$3754) with (\$474) in 4th Quarter, Year-end October 31, 2015, as reported.

1e. **Property and Equipment**- Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation is removed from the accounts, and any resulting gain or loss is recognized in income for the period.

1f. **Goodwill** - Goodwill represents the excess cost of a business acquisition over the fair value of the net assets acquired. In accordance with paragraph, 350-20-35-1 of the FASB Accounting Standards Codification for goodwill is not amortized. The Company periodically, at least on an annual basis, reviews goodwill, considering factors such as projected cash flows and revenue and earnings multiples, to determine whether the carrying value of the goodwill is impaired. If the goodwill is deemed impaired, the difference between the carrying amount reflected in the financial statements and the estimated fair value is recognized as an expense in the period in which the impairment occurs.

1g. **Goodwill impairment** – Goodwill represents the excess cost of a business acquisition over the fair value of the net assets acquired. In accordance with

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paragraph, 350-20-35-1 of the FASB Accounting Standards Codification for goodwill is not amortized. In April of 2016, as a direct result by reducing the number of shares issued from the 3(a)(10) court order in November 2014, the company did incur over accumulated cost to retired shares issued against the 3(a) (10). Recalculate risk factors from business reducing value over the net income projections, in conjunction with reducing the amount of shares against the shareholders equity, which represented a deficiencies and a change in net income lose, which is now reflected on the balance sheet for the 4th Quarter from August 31, 2016 to October 31, 2016.

NOTE 2 – NOTES PAYABLE AS LOANS

At the being of quarter ended October 31, 2016, the Company, entered into two notes payable as loans payable, with accrued interest for \$18,000. Company notes included notes payable to two unaffiliated parties for \$10,000 and \$8,000, which is not secured by collateral of the Company, carries accrued interest of 6%-8% and is due on demand by the holders. The loans provide restatement of Nevada Franchise, Transfer Agent, and OTCmarket application renewal, and interest for re-instatement payments.