

IJJ CORPORATION
3RD QUARTER FINANCIAL STATEMENTS
July 31, 2014

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IJJ Corporation
1325 Cavendish Drive, Suite 101
Silver Spring, MD 20905
www.IJJC.Com

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3RD QUARTER FINANCIAL STATEMENTS
July 31, 2014

The Board of Directors
IJJ Corporation
3101 Hubbard Road, Suite 101

INTERNAL ACCOUNTING REPORT

We have compiled the accompanying Balance Sheet of IJJ Corporation as of July 31, 2014 and the related Statements of Income, Retained Earnings, and Cash Flows for the three month period ended, 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
October 31, 2012

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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

3101 Hubbard Drive, Suite 101

Landover, Maryland 20785

Website: www.ijjc.com

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

- (i.) Period end dates July 31, 2014- 3rd Quarter
- (ii.) Shares of common stock authorized 3,000,000,000
- (iii.) (iii.) Number of shares of common stock outstanding 1,166,384 000
- (iv.) (iv.) Freely tradable shares of common stock (public float) 778439729
- (v.) (v.) Total number of beneficial shareholders held in 70 certificates by * shareholders.
- (vi.) (vi.) Total number of shareholders of record 70
- (vii.) (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.) (viii.) Number of shares of preferred stock outstanding 1,000,000 preferred A shares**
- (x.) (ix.) Freely tradable shares of Preferred stock (public float) 0
- (xi.) (x.) Total number of beneficial shareholders held in 1 certificates by * shareholders.
- (xii.) (xi.) Total number of shareholders of record 1

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BALANCE SHEETS

ASSETS

Assets	31-Jul-14	30-Apr-14
Current assets		
Cash and cash equivalents	\$391,267	\$395,559
Accounts Receivable (Note2)	\$7,425	\$8,800
Investment - Available for Sale	\$0	\$0
Total Current Assets	\$398,692	\$404,359
Fixed Assets: (Note 1g)		
Equipment (net of depreciation)	(\$134)	(\$134)
Furniture, Fixtures and Equipment	\$1,533	\$1,533
Total assets	\$1,399	\$1,399
 Investments (Note 6)	 \$56,510	 \$56,510
Total Other Assets:	\$56,510	\$56,510
 Total Assets	 \$456,601	 \$462,267

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LIABILITIES AND STOCKHOLDERS' DEFICIT

Liabilities and Stockholders' Deficit	31-Jul-14	30-Apr-14
Current liabilities		
Convertible Debt (Note3)	\$0	\$0
Accounts payable	\$1,181	\$1,400
Accrued payroll and payroll taxes	\$15,350	\$19,322
Notes payable (Note5)	\$0	\$0
Current liabilities	\$16,532	\$20,722
 Total Long-term Liabilities		
 Total Liabilities	 \$16,532	 \$20,722
 Stockholders' Equity:		
Preferred Stock 1,000,000 shares authorized, and 0 shares issued @.001 par value	\$1,000	\$1,000
Common Stock, 3,000,000,000 shares authorized, 1,166,384 000 and 1,166,384 000 shares issued @.001 par value	\$1,166,384	\$1,166,384
Additional paid-in capital	\$0	\$0
Retained Earnings (Statement)	(\$727,315)	(\$725,838)
 Total stockholders' equity	 \$440,069	 \$441,546
 Total liabilities and stockholders' equity	 \$456,601	 \$462,267

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STATEMENT OF INCOME & EXPENSES

	31-Jul-14	30-Apr-14
Revenue		
Contract Service	\$7,425	\$8,800
Product Sales		
Total Revenue	<u>\$7,425</u>	<u>\$8,800</u>
Direct Cost		
Research & Development (note 4)	\$4,725	\$5,600
Subcontracted Services	\$0	\$0
Consultant Services	\$1,181	\$1,400
Software	\$165	\$180
Equipment	<u>\$0</u>	<u>\$0</u>
Total Direct Cost	<u>\$6,071</u>	<u>\$7,180</u>
Gross Profit from Operation	\$1,354	\$1,620
Operating expenses:		
Professional	\$1,181	\$1,400
General and Administrative	<u>\$911</u>	<u>\$1,077</u>
Total operating expenses	<u>\$2,092</u>	<u>\$2,477</u>
Other income or (expense)	\$0	\$0
Interest expense		
Total Other Expenses	<u>\$2,092</u>	<u>\$2,477</u>
Profit (Loss) for the year	<u>(\$738)</u>	<u>(\$857)</u>
Opening retained (earnings/losses)	(\$361,370)	(\$361,011)
Closing retained Profit (Loss) for the year	(\$361,370)	(\$360,563)
Common shares outstanding	\$1,169,384,099	\$1,169,384,099
Net (loss) per share	(\$0.0003)	(\$0.0003)

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STOCKHOLERD'S EQUITY

6/31/2014 3rd Qtr.							
Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares	Amount	Paid-IN Capital	Retained Earnings	Total
BALANCE, April 30, 2014 COMMON	\$778,439,729	\$390,944,370	\$1,169,384,099	\$1,169,384	\$155,688	(\$362,919)	(\$207,231)
BALANCE, APR. 30, 2012 PREFERRED A	\$1,000,000		\$1,000,000	\$1,000			
BALANCE, APR. 30, 2012 PREFERRED B							
BALANCE, APR. 30, 2012 PREFERRED C							
ISSUANCE STOCK FOR QUARTER ENDING							
COMMON						(\$363,657)	(\$363,657)
PREFERRED A							
PREFERRED B							
PREFERRED C							
NET TNCOME (LOSS)						(\$738)	
BALANCE, July 31, 2014	\$779,439,729	\$390,944,370	\$1,170,384,099	\$1,170,384	\$155,688	(\$727,315)	(\$570,888)

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RETAINED EARNINGS

Retained Earnings

	31-July-14	30-Apr-14
Beginning Retained Earnings (Beginning of Year)	(\$362,919)	(\$362,062)
YEAR TO DATE QUARTERLY NET PROFIT/LOSS	(\$738)	(\$857)
Distributions To Shareholders & Other Adjustments		\$0
Ending Retained Earnings	(\$363,657)	(\$362,919)

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CASH FLOWS FROM OPERATING ACTIVITIES

	31-Jul-14	30-Apr-14
Cash flows from operating activities		
Net (Loss) for the period	(\$738)	(\$738)
Adjustments to reconcile net (loss) to net cash (used) by operating activities:	(\$738)	(\$693)
Net cash (used) by operating activities	(\$1,476)	(\$1,431)
Cash flows from Investing Activities:		
Net cash (used) by investing activities	\$0	\$9,146
Cash Flows from Financing Activities:		
Proceeds from Convertible Debt		
Proceeds from Capital	\$0	\$0
Net cash provided by financing activities	<u> </u>	<u> </u>
Net increase (decrease) in cash	<u>(\$1,476)</u>	<u>\$7,715</u>
Cash – beginning	\$392,744	\$387,844
Cash – ending	\$391,267	\$395,559

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

IJJ Corporation (IJJC) is a publicly traded company, stock symbol "IJJP", incorporated in Nevada and has a fiscal year ending October 31'th. At IJJ Corp provides Business Partnership Development and more than a partnership by offering a committed to increase the value of our business relationship.

Our mission is focused on Public and Private businesses professionals to increase awareness of resource designed to help organized succeed through partnerships and growth objectives. As a full service business and management consulting group we promote the union of companies to achieve their goals with unique structured relationships. IJJ Corp has developed the business tools for companies to match their needs in financing, sales, and business goals as integrated resources.

Our approach is not new it's accomplished in various formats every day, just Business 2 Business, with company where synergy presents a high level of success. Our service is designed to create funding, business development, investments, and sharing business objectives. In addition, because of economies of scale, we focus on gathering information "globally" and across industries to enhance our approach to increase expansion and to deduce operating cost, while build a lasting partnership between for our clients.

The accompanying financial statements recognize income when earned (Note 1c) and expenses as they are incurred.

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.

- (1.a) **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.
- (1.b) **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 on the basis of 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.
- (1.c) **Income Taxes** - The Corporation is generally subject to corporate income tax for federal tax purposes (which also applies to most states). The Corporation has not made a tax provision for the Quarter ended July 31, 2014, it has a cumulative (profit/Loss) of (\$738), which represents from the fourth Quarter to date (Year End), ending an decrease in Loss by \$119, from April 30, 2014 Second Quarter.

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- (1.d) **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 are removed from the accounts, and any resulting gain or loss is recognized in income for the period.

NOTE 2 –ACQUISITION OF WHOLLY -OWNED SUBSIDIARY

On July 20, 2009, IJJ Corporation acquired Cloud Technologies, Inc. (also known as VClouds, Inc.) a public corporation organized under the laws of Nevada. According to the terms of the agreement, IJJ Corporation acquired 100% of the shares of VClouds Inc., with all preexisting liabilities in exchange for a 1,000,000 restricted shares at \$0.25 per share of the company.

The acquisition transaction was closed on August 1, 2009 and made VClouds, Inc. a wholly-owned subsidiary of IJJ Corporation. The financial statements of IJJ Corporation and VClouds Inc. for the quarter ending January 31, 2010 were therefore consolidated because of the 100% acquisition creating a wholly owned subsidiary of the latter.

This investment was sold in the quarter ending July 31, 2010. It was sold in exchange for 50,000,000 shares of restricted stock of Cloud Centric Systems Inc. a public company organized under the laws of the State of Florida. This investment is now recorded as Available for Sale Securities at \$ 50,000.00.

As of August 2012, Cloud Centric Systems, Inc. is no long a viable and operating public company, but still registered as Public company. The investment as be written off as loss, while we pursue the status of our ownership is cloud centric Inc. This investment is now recorded Sale for the Securities is at \$0.00.

NOTE 3 - LEASE PAYMENT UNDER A CONVERTIBLE PROMISORY NOTE:

In December of 2009, IJJC relocated to new lease rental space as Office and Storage for computer equipment at Jewell Industries, Inc. corporate office located at 3101 Hubbard Road, Landover, Maryland 20785, acquired the office suite 101. During period, the office space at 8740 Ashwood Drive, Capitol Heights, Maryland was acquired under a new lease agreement, which supersede, the IJJC sublease agreement, which was Month to Month. As result, IJJC received a 30-day move out order by the new leasee. To facilitate having a business office IJJ C had to enter into a promissory note to paid payoff within 36 month lease with first 12 months due in January 2010. The lease agreement was calculated in the term of this promissory Note is as follows:

Office Rental \$1,943.00, Storage Rental \$695.00, Monthly lease \$2,638.00 with 4.5% interest payment at \$118.71 total monthly payment is \$2,756.71.

NOTE 4 -CONVERTIBLE NOTES PAYABLE

As of January 2011, the Company as no debt structure for Convertible Notes as payable.

The Promissory Note, IJJ Corporation outstanding debt owed to Jewell Industries, Inc., has been complete in favor or both parties.

NOTE 5 -Account Receiveables

On September 27, 2012, IJJ Corporation entered in a consultant service contract with House Of Mohan Corporation, doing business as HPC POST System, Inc., a public held company symbol HPCS. The Client is a corporation that requires general business development assistance, marketing assistance, sales assistance, development of a professional business plan, public relations, and additional other services further clarified in the foregoing. House Of Mohan Corporation is currently the only outstanding account receivable still in collection.

Terms, Fees and Escrow

The term of this Agreement shall commence on the Effective Date and shall expire twelve (12) months thereafter (the "Initial Term"). After the Initial Term, this Agreement shall automatically renew for consecutive six (6) month terms (the "Renewal Period"), unless sooner terminated in writing by the Client no later than thirty days prior to the expiration of the Initial Term or any Renewal Period.

Compensation: As compensation for Consultant's services hereunder:

- (a.) On a monthly basis Consultant shall be entitled to receive Ten Thousand Dollars (\$10,000) payable in the form of either cash or free trading shares of Client stock.
- (b.) In the event, the Client elects to compensate Consultant in stock, then Ten Thousand Dollars (\$10,000) worth of free trading shares of Client stock shall be due on or before the 29th of each month, based upon the previous ten day average closing bid price. Monthly payments shall be due commencing on or before October 25, 2012. All shares are earned when received.
- (c.) Payment of the monthly compensation shall be secured under the terms of the Escrow Account detailed in Section 2.03.
- (d.) At the option of the Consultant, all services shall commence upon the receipt of the escrow and deposit.
- (e.) Options: As additional compensation, Consultant will have the right to purchase Two Hundred Fifty Thousand (\$250,000) Dollars' worth of common stock at a Fifty-five percent (35%) discount to market closing bid price. Should the Consultant elect to exercise the above-described option, the common stock purchased under this option shall be delivered to Consultant from the escrow account as described in Section 2.03 below. The option described herein shall expire after one (1) year.

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- (f.) The balance of the compensation shall be secured in the form of a convertible note, which will reflect the Value of Section 2.02(a) above, attached hereto as Exhibit B. All shares are earned when received.
- (g.) House Of Mohan Corporation is currently the only outstanding account receivable with IJJC the contract period started September 27, 2012 and Ended September 31, 2013, which of has balance of \$55,000.00 as of July 31, 2014.

NOTE 6 – INVENTORY

IJJC currently has invested personnel and various resources to maintain available and the assurance, plus storage. In exchange for the services rendered IJJC now owns a 6% interest valued at \$56,000, in the following products licensed to use and resell the following product:

<i>Intellectual Property</i>	<i>Market Value</i>
Management Power Suite (MPS)	\$400,000
Mobile Disaster Shelter Recovery System (MDSRS)	\$275,000
Mobile Command Center (MCC)	\$250,000
<i>Total Asset Evaluation</i>	<i>\$925,000</i>