



1325 Cavendish Drive, Suite 201, Silver Spring, MD 20905

301-202-7762 <https://ijjc.com>

[info@ijjc.com](mailto:info@ijjc.com)

SIC: 8742

## Quarterly Disclosure Report

For the period ending

**1st Quarter January 31, 2024 (the "Reporting)**

### Outstanding Shares

The number of shares outstanding of our Common Stock was:

2,116,726,871 as of January 31, 2024

2,115,876,871 as of October 31, 2023

### 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<sup>4</sup> of the Company has occurred during this reporting period:

Yes: ☐ No: ☒

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<sup>4</sup> "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities.

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets.

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

IJJ Corporation



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

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

- Name: IJJ Corporation
- names used by predecessor: Sun & Surf Incorporation
- Name Change: February 4, 2004

Current State and Date of Incorporation or Registration: State of Wyoming since 2017.

Standing in this jurisdiction (e.g., active, default, inactive): Current Standing Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

- None

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

- None

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

- None

Address of the issuer's principal executive office:

1325 Cavendish Drive, Suite 201, Silver Spring, MD 20905-7033

Address of the issuer's principal place of business:

☒ *Check if the 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: Transfer Online, Inc.  
Phone: (503) 227-2950  
Email: Info@transonline.com  
Address: Portland, OR, USA, 512 SE Salmon St, Portland, OR 97214

### **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:	IJJP
Exact title and Class of securities outstanding:	Common: 2,116,726,871, Preferred A: 1,000,000, Preferred B: 58,500, Preferred C: 58,500. Preferred D, 2,984,750
CUSIP:	44963Q204
Exact title and class of securities outstanding:	Common
Par or stated value:	<u>\$ .001.</u>
Total shares authorized:	<u>2,400,000,000 as of Date: January 31, 2024.</u>
Total shares outstanding:	<u>1,929,874,434 as of Date: January 31, 2024.</u>
Total number of shareholders of record:	<u>57 as of Date: January 31, 2023.</u>

*Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.*

- **Response: Common shares are only traded securities on the open market.**

### **Other classes of authorized or outstanding equity securities that do not have a trading symbol:**

*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 that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

<b>Trading symbol:</b>	<b>IJJP</b>
<b>Exact title and class of securities outstanding:</b>	<b>Preferred Series A</b>
CUSIP:	44963Q204
Par or stated value:	\$ .001
Total shares authorized:	<u>1,000,000 as of Date: 01/31/2024.</u>
Total outstanding shares:	<u>1,000,000 as of 01/ 31/2024.</u>
Total number of shareholders of record:	<u>3 of Date: 01/31/2024.</u>
<b>Exact title and class of securities outstanding:</b>	<b>Preferred Series B</b>
CUSIP:	44963Q204
Par or stated value:	\$2.00
Total shares authorized:	50,000,000 as of Date: 01/31/2024.
Total shares outstanding:	58,500 as of Date: 01/31/2024.
Total number of shareholders of record:	<u>3 as of Date: 01/31/2024</u>
<b>Exact title and class of securities outstanding:</b>	<b>Preferred Series C</b>
CUSIP:	44963Q204
Par or stated value:	\$2.00
Total shares authorized:	20,000,000 as of Date: 01/31/2024.
Total shares outstanding:	5,000,000 as of Date: 01/31/2024.
Total number of shareholders of record:	<u>2 as of Date: 01/31/2024</u>



<b>Exact title and class of securities outstanding:</b>	<b>Preferred Series D</b>
CUSIP:	44963Q204
Par or stated value:	\$2.00
Total shares authorized:	50,000,000 as of Date: 05/31/2024.
Total shares outstanding:	2,984,750 as of Date: 01/31/2024.
Total number of shareholders of record:	11 as of Date: <u>January 31, 2024.</u>

*Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.*

[Preferred Stock Designation for IJJ C orporation.pdf](#)

### **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.**

- No Voting Rights
- There is no dividend provision.
- No preemption rights.
- Common Shares have trading or conversion rights; they are only discounted at the 5-day trading value discount and serve as the company's open trading market value.

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

- Preferred A, No Dividend, Voting (Only), 4 times by 1 A share over any volume of any group of common or Preferred Shares, Non-Convertible, No-Liquidation Rights, and no assigned value other than a conversion value for voting rights.
- Preferred B, Dividend, Voting Shares, Liquidation Rights, and Conversion and Anti-Dilution, the price per share is \$2 using a 5-day average with a .25 percent discount (the "Common Stock").
- Preferred C, Dividend, Voting Shares, Liquidation Rights, and Conversion and Anti-Dilution, the price per share is \$5 using a 5-day average with a .30 percent discount (the "Common Stock").
- Preferred D, Dividend, Voting Shares, Liquidation Rights, and Conversion and Anti-Dilution, the price per share is \$1 using a 5-day average with a .30 percent discount (the "Common Stock").

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

- During the fiscal year of November 1, 2023, and January 31, 2024, there were no material rights of common or preferred shares granted to any shareholders.
- The closest Issuance was the appointment of two officers who received 2.5 million Preferred D shares each on November 16, 2022. These shares are convertible with a \$5.00 value by Common Stock using a 5-day average with a .30 percent discount (the "Common Stock").

**Appointed Two Officers to management positions:**

- David C. Adams, VP of Business Relations
- Olumide Akiwande, VP CTO

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

- None

### 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 for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u>  Date <u>11/01/2023</u> Common: 2,115,876,871 Preferred A: 1,000,000 Preferred B: <u>58,500</u> <u>Preferred C: 5,000,000</u> Preferred D: 2,984,750 as of Date: 1/31/2024			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new Issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or canceled)	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.
5/20/2010	Existing Issuance	620000	Class A	No Trading-voting Shares	No	Clifford Pope, 62% controlling vote	Management Control	Restricted	None

6/14/2022	New Issuance against 3(a)(10)	287,463,420	Common	\$.001	Yes, see the statement. Below	Ronnie J Godeaux	3(a)(10) interest payment conversion investment Plan See Note 1f. Goodwill in Financial Statement	Unrestricted and added to Outstanding and cleared for trade via a broker	Exemption
6/17/2022	New Issuance against 3(a)(10)	190,426,993	Common	\$.001	Yes, see the statement. Below	Ronnie J Godeaux	3(a)(10) interest payment conversion investment Plan See Note 1f. Goodwill in Financial Statement	Unrestricted and added to Outstanding and cleared for trade via a broker	Exemption
06-17-2022	Canceled and returned to Treasury	100,000,000	Common	\$.001	No	Clifford Pope	To reduce the outstanding share - against the 3(a)(10) issuance	Return to the Treasury	Personal Option
11-16-2022	New Issuance	190,000	Preferred A	\$.001	No, Voting Shares	D avid C. Adams	New Corporate Officer, 19% voting	Restricted on conversion rights.	Registration as a voting shareholder
11-16-2022	New Issuance	190,000	Preferred A	\$.001	No, Voting Shares	Olumide Akiwande	New Corporate Officer, 19% voting	Restricted on conversion rights.	Registration as a voting shareholder.
11-16-2022	New Issuance	2,500,000	Preferred C	\$.001	Compensation for services rendered	D avid C. Adams	Nature of Services Provided and ongoing Officer. Services	Restricted on conversion rights.	Registration as a voting shareholder.
11-16-2022	New Issuance	2,500,000	Preferred C	\$.001	Compensation for services rendered	Olumide Akiwande	Nature of Services Provided and ongoing Officer. Services	Restricted on conversion rights.	Registrant as a voting shareholder.
Shares Outstanding on Date of This Report: January 31, 2024, Ending Balance Ending Balance: Date 1-31-2024 Common: 2,115,876,871 Common: 2,115,876,871 Preferred A: 1,000,000, Preferred B: 58,500 Preferred C: 5,000,000 Preferred D: 2,984,750									

**Example:** A company fiscal year end of November 31, 2023 in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on November 31, 2023, through January 31, 2024, pursuant to the tabular format above.

**\*\*\*Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

The three individuals listed above have management and operational control and influence over the company's daily operations. The Voting Control shares are Preferred Series A—Authorized at 1,000,000.

Management and operational control	Preferred Series A Shares	Percentage
Clifford Pope, CEO/President	620,000	62%
David C. Adams, VP of Business Relations	190,000	19%
Olumide Akinwande, VP CTO	190,000	19%

In response to control, preferred A shares have the following designation:

#### VOTING RIGHTS.

- (a.) If at least one share of Series A Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Preferred Stock at any given time, regardless of their number, shall have voting rights equal to four times the sum of i) the total number of shares of Common Stock which are issued and outstanding at the time of voting, plus ii) the total number of shares of Series B, Series C and D Preferred Stocks which are issued and outstanding at the time of voting.
- (b.) Each share of Series A Preferred Stock shall have the voting rights equal to:  
[four times the sum of {all shares of Common Stock issued and outstanding at the time of voting + all shares of Series B and Series C Preferred Stocks issued and outstanding at the time of voting}]

Divided by: [the number of shares of Series A Preferred Stock issued and outstanding at the time of voting]

- **DIVIDENDS.** The holders of Series A Preferred Stock shall be entitled to receive dividends when, as, and if declared by the Board of Directors, in its sole discretion.

Reference: <https://ijjc.com/wp-content/uploads/2024/03/Preferred-Stock-Designation-for-IJJ-Corporation.pdf>

## 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.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

**\*\*\*Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

- No Notes as of January 31, 2024.

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

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on [www.OTCMarkets.com](http://www.OTCMarkets.com).

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

- Yes, we have an existing operation.

The primary business location is 1325 Cavendish Drive, Suite 201, Silver Spring, MD 20905.

Staffing: 3 managing partners, 3 to 7 independent Software/I.T. professionals, and one bookkeeper.

IJJ Corporation's operations changed in 2020 due to the effects of COVID-19 on the workplace. The business currently operates as a telecommuting operation, with corporate officers performing various duties and assignments remotely. Material documents are exchanged using Adobe Acrobat Sign and DocuSign for design, along with Google business service. At the same time, projects are managed, and coordination is conducted through virtual conferences. Google Business Services provides essential administrative services from a secured centralized sharing and retrieval depository.

Since its establishment in 2003, IJJ Corporation has been dedicated to fostering partnerships centered around a core principle: identifying the resources necessary to develop alternative strategies into comprehensive solutions. Our focus has consistently been on delivering initiatives for improvement and advancement, bundled with benefits and rewards within our core business services.

Our approach involves financing a revenue-sharing solution as a service, encouraging active participation and investment from partners who reap the rewards of reinvesting in our partnership community. This model ensures that all stakeholders are engaged and committed to the success of our endeavors.



Looking ahead, our goal is to deploy a suite of business assets intricately connected to support our future ventures. This ambitious undertaking will position us as a leading provider of business processing as a service (BPaaS), facilitating seamless operations and efficient delivery of services.

Branding a business model as a rapid decision data information technology provider, we have evolved into a BPaaS technology deployer, securing internet services and expanding our global business processing capabilities. Our core business services are tailored to meet the specific needs of the fintech sector, enabling us to deliver targeted solutions in this rapidly growing industry.

The Core Business platform, FinTech, is being designed to utilize internal WebApps to finance business initiatives such as Business Processing as a Service (BPaaS).

The following list is currently pursuant to equity investment information under development:

1. Building Business Partnership (BBP) within our Social Responsibility Commitments (**SRC**).
2. The Commission Depository Enterprise Platform (**CDEP**).
3. Deploying Network Operating Center (**NOC**) with Essential Business Applications (**EBA**).
4. Establishing Qualified Opportunity Fund with Corporate Partners (**QOF**).
5. The Final Corporate goal is funding the Revitalized Renaissance Project (**RRP**).

The above list of information is currently available at <https://ijjc.com>.

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

- Montech LLC, Subsidiary President and Co-founder Olumide Akinwande, VP CTO

C. Describe the issuers' principal products or services.

- Developing software business applications and providing management consultant services as an offshoot of I.T. services.

## 5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

- **Response:** IJJ Corporation owns all intellectual Properties and facilities assets. There are no lease contracts. The IJJCorp office: IJJ Corporation's current facility is 800 Sq. ft. with 2 offices, lobby area, one bathrooms, conference room and computer room and storage room. Office lease term is \$250 monthly payment.
- Business Property Assets: Office furniture for two offices, 3 computers and 3 laptops, 1 sever printer and a shared conference room, chairs, file cabinet, small kitchen area.

## 6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the Company or any person performing a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

*The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.*

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	
Clifford Pope	CEO/President	1325 Cavendish Dr. Silver Spring, MD 20905	620,000	Preferred A	62%	Clifford Pope
David C. Adams	VP Business Relations	12072 Calle Sombra Apt 73, Moreno Valley, CA 92557.	190,000	Preferred A	19%	
Olumide Akiwande	VP of CTO	851 NE 1st Ave 2205, Miami, FL 33132.	190,000	Preferred A	19%	

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://www.OTCIQ.com) to update your company profile.

## 7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject 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.

None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

- 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 to 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.

None

## 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.

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name	<u>Gary L. Blum, Esq.</u>
Firm:	<u>Law Offices of Gary L. Blum</u>
Address 1:	<u>3278 Wilshire Boulevard, Suite 603</u>
Address 2:	<u>Los Angeles, California 90010</u>
Phone:	<u>213-369-8112</u>
Email:	<u>gblum@gblumlaw.com</u>

*All other means of Investor Communication:*

Twitter: <https://twitter.com/IJJCorp>

LinkedIn <https://www.linkedin.com/company/ijj-corporation/?viewAsMember=true>

Facebook: <https://www.facebook.com/login/?next=https%3A%2F%2Fwww.facebook.com%2Fijjcorp>

## 9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: **Clifford Pope**  
Title: **CEO/President**  
Relationship to Issuer: **Officer**

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

☐ IFRS  
☒ U.S. GAAP

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

Name: **Clifford Pope**  
Title: **CEO/President**  
Relationship to Issuer: **Officer**

Describe the qualifications of the person or persons who prepared the financial statements:<sup>5</sup> Over the past 37 Years of Executive Officer service, interim CEO for 3 Public Companies with 4 companies with 37 years, two of which are directly affiliated, and was responsible for reviewing, preparing, and approving Financial Statements.

Provide the following qualifying financial statements:

- ☐ Audit letter, if audited;
- ☐ Balance Sheet;
- ☐ Statement of Income;
- ☐ Statement of Cash Flows;
- ☐ Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- ☐ Financial Notes

### INTERNAL ACCOUNTING REPORT UNAUDITED

We have compiled the accompanying financial statement for IJJ Corporation for the Year End Financial Statements for the period ending October 31, 2023.

Included is the Year End for October 31, 2022, comparison Statements of Income, Retained Earnings, and Cash Flows following standards established for Compilation and Review Services issued by the American Institute of Certified Public Accountants using US GAAP. All information in these statements represents the management of IJJ Corporation.

The financial information presented is compilations limited to internal accounting practices used to formulate reporting information represented by management.

The reports presented by IJJ Corporation's financial statements are Internal Accounting Reports.

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<sup>5</sup> The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.



The Reporting periods provided are tabulations following and producing the required financial statements to meet the required obligations to maintain the IJJ Corporation Pink Current Information status.

**Financial Statement Requirements:**

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

IJJ Corporation Financial Statement for Current Reporting Period October 31, 2023, companies with following Year End October 31, 2023, for Comparison:

**BALANCE SHEETS**

Assets	1/31/2024	10/31/2023
<b>Current assets</b>		
Cash and cash equivalents	\$884,546	\$862,752
Accounts Receivable	\$25,329	\$28,836
Training Orders Conversions		
Investment - Available for Sale (Note: 3)	\$0	\$0
<b>Total Current Assets</b>	<b>\$909,875</b>	<b>\$891,588</b>
<b>Fixed Assets:</b>		
Equipment (net of depreciation)	\$0	\$0
Furniture, Fixtures, and Equipment	\$6,878	\$6,318
<b>Total assets:</b>	<b>\$6,878</b>	<b>\$6,318</b>
<b>Other Assets:</b>		
<a href="#">Investments (Note: 4)</a>		
ECETP Inventory (IJJ Tokens)	\$16,109	\$22,155
Goodwill and Intangibles	\$724,782	\$730,630
<b>Total Other Assets:</b>	<b>\$740,890</b>	<b>\$752,777</b>
<b>Total Assets</b>	<b>\$1,657,644</b>	<b>\$1,650,683</b>

Liabilities and Stockholders' Deficit	1/31/2024	10/31/2023
Current liabilities		
Convertible Debt		
Accounts payable	\$1,956	\$1,956
Accrued payroll and payroll taxes	\$8,311	\$8,411
Notes payable: (Note: 2)	<u>-\$10,485</u>	<u>-\$8,473</u>
Current liabilities	<u>-\$218</u>	<u>\$1,894</u>
 Total Long-term Liabilities		
Long-Term Debt		
Deferred tax liability	<u>\$30,715</u>	<u>\$27,923</u>
	<u>\$30,715</u>	<u>\$27,923</u>
 Total Liabilities	<u>\$30,497</u>	<u>\$29,817</u>
Stockholders' Equity:		
Preferred A Stock 1 million shares authorized 1,000,000 outstanding @.001 par value	\$1,000	\$1,000
Preferred B Stock 50 million authorized, 58,500 shares outstanding @.001 par value	\$59	\$59
Preferred C Stock 20 million authorized, 5,000,000 shares outstanding @.001 par value	\$5,000	\$5,000
Preferred D Stock 55 million authorized, 2134750 shares outstanding @.001 par value	\$2,135	\$2,135
Common Stock: 2,400,000,000 shares authorized, 2,116,726,871 shares outstanding @.001 par value. (Note: 5)	<u>\$2,116,727</u>	<u>\$2,116,727</u>
Additional paid-in capital		
Retained Earnings (Statement)	<u>-\$497,774</u>	<u>-\$504,054</u>
 Total stockholders' equity	<u>\$1,627,146</u>	<u>\$1,620,866</u>
 Total liabilities and stockholders' equity	<u><u>\$1,657,644</u></u>	<u><u>\$1,650,683</u></u>

## STATEMENTS OF CASH FLOWS

	1st Quarter	4th Quarter
	31-Jan-2024	31-Oct-2023
Cash flows from operating activities		
Net (Loss) for the period	\$24,668	\$19,789
Adjustments to reconcile net (loss) to net Cash (used) by operating activities:	<u>-\$9,374</u>	<u>-\$12,863</u>
Net Cash (used) by operating activities	\$15,294	\$6,926
Cash flows from Investing Activities:		
Net cash (used) by investing activities	\$6,500	\$3,636
Cash Flows from Financing Activities:		
Proceeds from Convertible Debt		
Proceeds from Capital		
Net Cash provided by financing activities	<u></u>	<u></u>
Net increase (decrease) in cash	<u>\$21,794</u>	<u>\$10,562</u>
Cash – beginning	\$862,752	\$852,189
Cash – ending	\$884,546	\$862,752

STATEMENT OF INCOME & EXPENSES		1st Qtr. 2024		4th Qtr. YE 2023
		1/31/2024		10/31/2023
<b>Revenue</b>				
Contract Service		\$15,294		\$6,926
Product Sales				
Investment (Note:3)		\$2,800		\$3,900
<b>Total Revenue</b>		<b>\$18,094</b>		<b>\$10,826</b>
<b>Direct Cost</b>				
Research & Development		\$1,826		\$1,793
Subcontracted Services		\$1,267		\$0
Consultant Services		\$1,890		\$0
Software		\$2,714		\$1,949
eCETP Inventory		\$2,438		\$3,750
Equipment		\$620		\$1,100
<b>Total Direct Cost</b>		<b>\$10,754</b>		<b>\$8,592</b>
Gross Profit from Operation		\$7,340		\$2,234
Operating expenses:				
Professional Services		\$3,900		\$2,800
General and Administrative		\$0		\$1,430
Total operating expenses		\$3,900		\$4,230
Other income or (expense)		\$300		\$1,458
Interest expense		\$0		\$0
Total Other Expenses		\$4,200		\$5,688
<b>Profit (Loss) for the Quarter Ending</b>		<b>\$3,140</b>		<b>-\$3,454</b>
<b>Opening retained (earnings/losses)</b>		<b>\$344,364</b>		<b>\$347,818</b>
<b>Closing retained Profit (Loss) for the year</b>		<b>\$347,504</b>		<b>\$344,364</b>
<b>Net (loss) per share</b>		<b>\$0.00015</b>		<b>\$0.0018</b>





# STATEMENT OF STOCKHOLDERS' EQUITY

1st Quarter Ending Jan 31, 2024

Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares	Amount	Paid-IN Capital	Retained Earnings	Total
Balance, January 31, 2023, Common	2,115,876,871	186,002,437	2,301,879,308	\$230,188		-\$252,027	-\$252,027
Balance, January 31, 2023, Referred A		1,000,000	1,000,000	\$100			
Balance, January 31, 2023, Preferred B		58,500	58,500	\$6			
Balance, January 31, 2023, Preferred C		5,000,000	5,000,000	\$500			
Balance, January 31, 2023, Preferred D		2,473,750	2,473,750	\$247			
Issuance Stock For Quarter Ending							
Common						-\$248,887	-\$248,887
Preferred A							
Preferred B							
Preferred C							
Preferred D							
Net Income (Loss)						\$3,140	-\$3,454
<b>BALANCE, January 31, 2024</b>	<b>2,115,876,871</b>	<b>194,534,687</b>	<b>2,310,411,558</b>	<b>\$231,041</b>		<b>-\$497,774</b>	<b>-\$504,368</b>

Retained Earnings	1st Qtr. Ending 1/31/2024	4th Qtr. Ending 10/31/2022
Beginning Retained Earnings (Beginning of Year)	-\$252,027	-\$248,574
YEAR-TO-DATE QUARTERLY NET PROFIT/LOSS	\$3,140	-\$3,454
Distributions To Shareholders & Other Adjustments		
<b>Ending Retained Earnings</b>	<b>-\$248,887</b>	<b>-\$252,027</b>



## STATEMENT OF STOCKHOLDERS' EQUITY

4th Quarter Ending Oct 31, 2023

Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares	Amount	Paid-IN Capital	Retained Earnings	Total
Balance, October 31, 2023, Common	2,115,876,871	186,002,437	2,301,879,308	\$230,188		-\$248,574	-\$248,574
Balance, October 31, 2023, Referred A		1,000,000	1,000,000	\$100			
Balance, October 31, 2023, Preferred B		58,500	58,500	\$6			
Balance, October 31, 2023, Preferred C		5,000,000	5,000,000	\$500			
Balance, October 31, 2023, Preferred D		2,473,750	2,473,750	\$247			
Issuance Stock For Quarter Ending							
Common						-\$252,027	-\$252,027
Preferred A							
Preferred B							
Preferred C							
Preferred D							
Net Income (Loss)						-\$3,454	
<b>BALANCE, October 31, 2023</b>	<b>2,115,876,871</b>	<b>194,534,687</b>	<b>2,310,411,558</b>	<b>\$231,041</b>		<b>-\$504,054</b>	<b>-\$500,601</b>

Retained Earnings	4th Qtr. Ending 10/31/2023	3rd Qtr. Ending 7/31/2022
Beginning Retained Earnings (Beginning of Year)	-\$248,574	-\$252,898
YEAR-END-TO-DATE NET PROFIT/LOSS	-\$3,454	\$4,324
Distributions To Shareholders & Other Adjustments		
<b>Ending Retained Earnings</b>	<b>-\$252,027</b>	<b>-\$248,574</b>

## FINANCIAL STATEMENT NOTES

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**1a. Cash and Cash Equivalents** -The Corporation has adopted Financial Accounting Standards Board (FASB) Statement No. 95, Statement of Cash Flows. For the 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** - Preparing financial statements according to accepted accounting principles requires management to make estimates and assumptions. Affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities—the statements' Date and reported revenues and expenses during the period. Therefore, actual results could differ from those estimates.

**1c. Revenue Recognition** - Revenue on fixed-priced contracts uses the percentage of completion method based on costs incurred concerning total estimated costs. Revenue on products, subscriptions, and related services, including time and material contracts, is recognized based on a negotiated rate multiplied by labor hours and other billable direct costs incurred. Anticipated losses on all contracts are recorded in full as soon as known.

**1d. Income Taxes** - The Corporation is subject to corporate income tax for federal and state purposes (also applicable to most states).

The Corporation has made a tax provision for the following periods:

- 1<sup>st</sup> Qtr. Period Year Ending January 31, 2024
- Fourth Qtr. Year-End Period October 31, 2023.

As of 1<sup>st</sup> Qtr. Period Ending January 31, 2024: there have been no changes since the last reporting period ending October 31, 2024, with a cumulative (profit/Loss) of \$-\$9,711 net income as reported.

However, within the fourth Qtr. Year Ending October 31, 2022, an adjustment recalculated (profit/Loss) to \$30,465 asset income, represented as reported. With the adjustments, the due (\$9,711) reduces the Tax liability to \$32,557, which is taxable Income at the end of the 4th Qtr. End Period January 31, 2023.

**1e. Property and Equipment**- Property and equipment stated at cost are allowable. Depreciation computation uses the straight-line method over the estimated useful lives of the related assets. Therefore, we omitted the cost and accumulated depreciation from the accounts of retired or otherwise disposed assets. Any resulting gain or loss compilations placements are in Income for the period.

**1f. Goodwill**- represents the excess cost of business gained over the fair value of the net assets acquired.

Accordingly, paragraphs 350-20-35-1 of the FASB Accounting Standards Codification for Goodwill are not amortized. In addition, 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 Goodwill is impaired. When Goodwill is deemed impaired, the difference between the carrying amount reflected in the financial statements. Accordingly, the estimated fair value is recognized as an expense in the period the impairment occurs.

**1g.** Goodwill impairment represents the excess cost incurred for the acquisition business over the net assets' fair value. Accordingly, following paragraph 350-20-35-1 of the FASB Accounting Standards Codification for Goodwill is not amortized. In July 2015, as a direct result, reduced the number of shares issued from the 3(a)(10) court order.

Starting in November 2014, the Company canceled Issuance for the Court Order stock allocations and retired shares issued against the 3(a)(10) and recalculated risk factors against the shares issued net value, which resulted in negative income projections, which increased the number of shares against the shareholders' equity. Accordingly, this represented a deficiency and a change in net income loss, reflected within the balance sheet starting the 1<sup>st</sup> Quarter, November 1, 2015, until impairment or self-valorization is obtainable.

**1h. Goodwill and Intangibles impairment:** The SEC Financial Reporting Manual states specifically, in section 9510.3, that Registrants should consider providing the following disclosures: For each unit reporting is at risk of failing step 1 of the impairment test (defined in ASC 350), 350-20-35-1 of the FASB Accounting Standards Codification for Goodwill is not amortized but should require an annual evaluation.

To comply with the requirements of S-K 303(a)(3)(ii), which requires a description of a known uncertainty, reevaluation of Goodwill is imperative. Additional guidance appears in Section V of Release 33-8350, which states that under the existing MD&A disclosure requirements, a company should address material implications of uncertainties associated with the methods, assumptions, and estimates underlying the Company's critical accounting measurements.

Additionally, the SEC Financial Reporting Manual states specifically, in section 9510.3, that Goodwill establishes when Step 1 is met and uses step 2 to measure a goodwill evaluation with impairment actions against the loss. Thus, comparing the implied market Fair Value of a reporting unit where impairment applies against the original fair value for a reported unit's Goodwill with the carrying amount of that Goodwill.

IJJ Corporation issued 1,020,867,806 free trading shares during the first phase of the SEC 3(a)(10) court order. Under 3(a)(10), IJJ Corporations debt relief incorporated issuing discounted free trading shares to 9 investors to trade, pay off its debt noted in 3(a)(10), and invest in the Marijuana farming Operations.

The order resulted in the Company becoming a beneficiary of contracts (Suite of Services/Funding/Rental Agreements) with the World of Marihuana Productions Ltd. (the "WOM Agreement") in British Columbia corporation and with Michigan Plant Technologies LLC (the "MPT Agreement"). In addition, in perpetuity, the contractual right to receive interest payment from two separate medicinal marijuana farming operations of \$2,000,000 over 3 years and \$100,000 annually.

The investors acquired free trading shares under an agreement for Property Interests acquired (in exchange for the stock) to pay collectively.

As reported in the Quarterly Disclosure and Financial Statements 1st Quarter, January 31, 2015, IJJ Corporation could cancel its obligation to issue the Balance of shares ordered in 3(a)(10). As required, the decision was to have several investors not invest as agreed upon in the Marijuana Farmers' operation.

As a result, the 3(a)(10) value was unobtainable, overturning the court order. Accordingly, IJJ Corporation immediately executed a redemption program to cancel and reacquire all shares not traded.

The Goodwill and intangibles created two equity issues against the Shareholder equity value:

1. The total shares cleared in traded increased by 197,253,000, or from 486,356,735 to 683,609,735. The Shareholder certificate was issued before the court order cancellation in IJJ Corporation's favor. Accordingly, the Shareholder exercises the option to trade.
2. The method of accounting practice used the par value of (\$.001) to establish the carrying amount evaluation of \$683,610.

The redemption still offers 266,353,749 shares at \$0.0005, and individuals need to comply with instructions for the Transfer Agent to release their shares back to IJJ Corporation.

Currently, with 266,353,749 shares issued and still on the IJJ Corporation Registry with shareholders being nonresponsive to the cancellation of the 3(a)(10), the Goodwill carries amount using par value (\$.001) is \$266,354.

The current Shareholder Equity deficiency has a Goodwill carrying amount using the posted Par Value times the 3(a) (10) outstanding shares.

The total share is 752,710,484 @ \$0.001. The Carrying Amount is \$752,711.

In the 2<sup>nd</sup> Quarter, on April 30, 2016, the fair value was recalculated using the Par Value at \$1,028,875.

The period for calculating the impairment started in the first Quarter of January 31 2015. Accordingly, the Goodwill impairment carries amount is also reported as a reduction in the third Quarter of July 31, 2022, Financial Statements, using a reasonable value against the redemption plan to close out the 3(a)(10).

**Special Update:** As of October 2023, the impairment project to be eliminated in 2025.

This Issuance further impacted the Shareholder equity, increasing the outstanding and thus increasing the Goodwill amount, which offset the impairment decrease, reflected in the asset compared to 3rd Quarter ending on July 31, 2022, as reported.

Adjustment to Outstanding Common Share is now 190,426,993, where the Fourth Quarter 3(a)(10) stock increase affected the 1<sup>st</sup> Qtr. Goodwill and decreases the Shareholder equity. As a result, the negative Balance is inherited by evaluating the accumulated increases without direct payment for stock issued. Therefore, we presented a point to dismiss the demand order to issue the shares to shareholders.

Thus, the 190,243,993 shares were added in the 1st Qtr., Ending January 31, 2023, Report.

**Additional factors affecting the Balance and income statements:** In 2015, the Issuance resulting from the 3(a)(10) for over 1.2 billion shares were issued without subsequent revenues of \$2 million of interest payments over 36 months as part of 3(a)(10), which negatively affected the Company Shareholders equity. We converted the structure of financial statements to account for the Goodwill and its performance against reducing the impairments to a Stock Equity Structure, which uses cash equivalents, which is still GAAP with Fair Value Measurement against stock loss reporting requirements. Therefore, the Net Income for liabilities required the



Share Equity to become the Balance sheet as Retained Earnings (Statement) as we work to offset the loss with Income against the share loss. In addition, we elected to raise working capital for a software development project at to meet the obligation to increase revenues to eliminate the Goodwill conditions and not request a reverse split.

#### NOTE: 2 -PAYABLES:

The Payable includes a negotiated payment plan with the Transfer Agent Stock Transfer Online, Inc. From April 2023 into January 2024, we have 6 payments outstanding invoices accumulative to \$2,650.00, months are sooner. We have equity funding a escrow line of credit, under negotiation to start in April 2024. The amortization of the payment in the monthly maintenance fee. The current Balance as of January 31, 2024.

#### NOTE: 3 – INVESTMENTS:

The eCETP WebApp funding initiative website security and support services budget for the Third Quarter Report ending July 31, 2022, was \$22,467.

The final Balance was completed in August 2022.

IJJ allocated its 35,000,000 IJJ Coin to the eCETP donation platform as an added value. In addition, we have minted IJJ Ethereum ERC-20 tokens for the Exchange Trading module within eCETP. We created preset pricing to establish the market value and build business activities and transactions to support the business concept. Our product is a Donation Backer Package with Account Receipts and Tickets (**ART**) offered in six packages.

The Distribution Strategy for IJJ ERC-20 Tokens is to accumulate the required quantities to purchase Donation Backer Package (DBP). The table shows the number of IJJ Tokens required to purchase a DBP.

Donator Backer Package (DBP)	Standard	Bronze	Silver	Gold	Diamond
DBP Price	\$50	\$100	\$150	\$250	\$350
Account Receipt Tickets (Arts)	400	800	1,200	2,000	2,800
IJJ Tokens	800	1,600	1,200	4,000	5,600
Token Purchase Power	2,400	4,800	7,200	12,000	16,800

#### NOTE: 4 – ACCOUNT RECEIVABLES

Between January 2023 to Date, we invested in software development, and application specification for CETP and Carbon Credit WebApps provided consultant services for a Nonprofit to the contract was \$73,700 w. The License was \$33,000, with \$43,700 as the remaining Balance.

#### NOTE: 5 – COMMON STOCK ADJUSTMENT:

In response to the Special Note: In 1h. Goodwill and Intangibles impairment related to unexpected new Issuance, Mr. Pope canceled 100,000,000 of his common shares issued in April 2015, in July 2022, to offset the increase against the Shareholder's equity from the 3(a)(10). Accordingly, the 3(a)(10) is now closed for all required issuances.

The Certificate for the 100,000,000 is now in our possession. We have yet to pursue the court order to cancel the Certificate. We identified the shareholders who returned to the Certificate without the medallion being adequately signed on the back.

#### NOTE: 6 THE NEW SHARE STRUCTURE:

Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares
Balance, October 31, 2023, Common	2,115,876,871	186,002,437	2,301,879,308
Balance, October 31, 2023, Preferred A		1,000,000	1,000,000
Balance, October 31, 2023, Preferred B		58,500	58,500
Balance, October 31, 2023, Preferred C		5,000,000	5,000,000
Balance, October 31, 2023, Preferred D		2,473,750	2,473,750

## 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, Clifford Pope, certify that:

1. I have reviewed this Disclosure Statement for January 31, 2024.
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.

March 4, 2024 [Date]

/s/ [CEO's Signature]

(Digital Signatures should appear as "/s/ Clifford POpe

*Principal Financial Officer:*

I, Clifford Pope, certify that:

1. I have reviewed this Disclosure Statement for January 31, 2024.
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.

March 4, 2024 [Date]

/s/ [CFO's Signature]

(Digital Signatures should appear as "/s/ Clifford Pope