

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Infrax Systems, Inc.

5120 Woodway Dr, Suite 10010
Spring, TX 77380

888-204-4134

<https://infraxinc.com/>

ir@infraxinc.com SIC: 5960

Quarterly Report

For the period ended March 31, 2025
(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

5,530,894,237 as of **March 31, 2025**

5,530,894,237 as of **June 30, 2024**

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 Control¹ of the company has occurred over this reporting period:

Yes: No:

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

Infrax Systems, Inc. (formerly OptiCon Systems, Inc.) ("the Company", "Infrax") was formed as a Nevada corporation on October 22, 2004. On July 29, 2005, the stockholders of the Company entered into an agreement to exchange 100% of the outstanding common stock of the Company, for common and preferred stock of FutureWorld Energy, Inc. (formerly Isys Medical, Inc.), a publicly traded company, at which time, the Company became a wholly owned subsidiary of FutureWorld Energy, Inc.

FutureWorld Energy, Inc. ("FutureWorld"), Infrac's parent company, announced its intention to spin off Infrac (formerly OptiCon Systems, Inc.) by the payment of a stock dividend. In connection with the proposed spinoff, Infrac's board of directors approved a stock dividend of 99,118 shares to FutureWorld, its sole shareholder. On August 31, 2007, FutureWorld paid a stock dividend to its stockholders, consisting of 100% of the outstanding common stock of the Company, at the rate of one share of Infrac's stock for every two shares they own of FutureWorld. As of August 31, 2007, Infrac ceased being a subsidiary of FutureWorld.

Current State and Date of Incorporation or Registration: **Nevada**
Standing in this jurisdiction: (e.g. active, default, inactive): **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:

In July 2022, the Company completed its acquisition of Mi Pulpe LLC, a Florida limited liability company, by acquiring 100% of the membership units of Mi Pulpe LLC from its sole member, Alnost USA LLC, a Florida limited liability company. Concurrent with this acquisition, Alnost USA LLC and Krisa Management LLC, a Texas limited liability company, the then-majority shareholder of Infrac Systems, Inc., completed a stock purchase agreement executed on March 10, 2022, whereby Krisa Management LLC, a Texas limited liability company, delivered 2,683,557,164 shares of common stock and 1,920,000 Series A preferred shares to Alnost, in exchange for \$120,000 cash and Alnost's delivery of the Mi Pulpe membership units to the Company. The Company did not issue any new shares in connection with this transaction as all of the shares were previously issued to and owned by Krisa Management LLC.

On November 14, 2022, Infrac Systems, Inc. announced it had received notice from Mi Pulpe LLC stating that it was unable to provide requested financial information for the quarter ended September 30, 2022. Per the notice, and subsequent to the execution of the Purchase Agreement for the acquisition of Mi Pulpe, Mi Pulpe was provided with notice of certain unfulfilled financial obligations constituting a material adverse event. The existence of these obligations was not disclosed to the Company's management prior to the execution of the Purchase Agreement and was agreed by all parties to be a material adverse event as described in the Purchase Agreement. As a result, Krisa Management informed Mi Pulpe that it was terminating the stock purchase agreement by which Krisa had transferred shares to Alnost, and the Company rescinded the Purchase Agreement for its acquisition of Mi Pulpe.

On April 21, 2023, Krisa Management LLC sold 1,341,778,582 share of the Company's Common Stock in a private transaction to JJ Enterprise Holdings LLC. Also on April 21, 2023, Krisa Management LLC agreed to return an additional 1,341,778,582 of the Company's Common Stock to the Company Treasury, and the Company issued a total of 1,341,778,582 shares of Common Stock in a private transaction to JJ Enterprise Holdings LLC and a minority partner to acquire Tu Abogado Facil Inc., a Delaware corporation. As a result of these transactions, a change of control occurred, which will be reflected on the Company's March 31, 2025 annual report.

Address of the issuer's principal executive office:

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

Infrac Systems Inc.
5120 Woodway Dr, Suite 10010
Houston, TX 77056

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

Name: Legacy Stock Transfer
Phone: 972-612-4120
Email: jason@legacystocktransfer.com
Address: 16801 Addison Road, Suite #247, Addison, Texas 75001

Publicly Quoted or Traded Securities:

Trading symbol:	IFXY	
Exact title and class of securities outstanding:	Common	
CUSIP:	45685T202	
Par or stated value:	0.001	
Total shares authorized:	6,990,000,000	as of date: 03/31/2025
Total shares outstanding:	5,530,894,237	as of date: 03/31/2025
Total number of shareholders of record:	77	as of date: 03/31/2025

Other classes of authorized or outstanding equity securities:

Exact title and class of securities outstanding:	Preferred A-1	
CUSIP:	N/A	
Par or stated value:	0.001	
Total shares authorized:	250,000	as of date: 03/31/2025
Total shares outstanding:	0	as of date: 03/31/2025
Total number of shareholders of record:	0	as of date: 03/31/2025

Exact title and class of securities outstanding: CUSIP:	Preferred A-2	
Par or stated value:	N/A	
Total shares authorized:	0.001	
Total shares outstanding:	250,000	as of date: 03/31/2025
Total number of shareholders of record:	88,889	as of date: 03/31/2025
	1	as of date: 03/31/2025

Exact title and class of securities outstanding:	Preferred A-3	
CUSIP:	N/A	
Par or stated value:	0.001	
Total shares authorized:	250,000	as of date: 03/31/2025
Total shares outstanding:	0	as of date: 03/31/2025
Total number of shareholders of record:	0	as of date: 03/31/2025
Exact title and class of securities outstanding:	Preferred A	
CUSIP:	N/A	
Par or stated value:	0.001	
Total shares authorized:	4,250,000	as of date: 03/31/2025
Total shares outstanding:	3,200,000	as of date: 03/31/2025
Total number of shareholders of record:	2	as of date: 03/31/2025
Exact title and class of securities outstanding:	Preferred B	
CUSIP:	N/A	
Par or stated value:	0.001	
Total shares authorized:	5,000,000	as of date: 03/31/2025
Total shares outstanding:	1,210	as of date: 03/31/2025
Total number of shareholders of record:	10	as of date: 03/31/2025

Security Description:

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

Each share of common stock has one vote for all matters subject to shareholder approval. Common stock does not currently pay dividends.

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

Preferred stock has the following rights:

Preferred A convertible into 375 shares of common; 375 votes per share; no dividend.

Preferred A1 convertible into 89 shares of common; 89 votes per share; no dividend.

Preferred A2 convertible into 20 shares of common; 20 votes per share; no dividend.

Preferred A3 convertible into 16 shares of common; 16 votes per share; no dividend.

Preferred B convertible into 0.3 shares of common; no voting rights; no dividend.

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

None.

4. Describe any material modifications to rights of holders of the company's securities that have

occurred over the reporting period covered by this report.

None.

3) Issuance History

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 Opening Balance:			*Right-click the rows below and select "Insert" to add rows as needed.						
Date:	06/30/2022								
Common:	5,530,894,237								
Preferred:	2,490,099								
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
9/23/24	New Issuance	800,000	Preferred	.001	No		Payment of Subsidiary	Restricted	Section 4(a)1
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date	3/31/2025								
Common:	5,530,894,237								
Preferred:	3,290,099								

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	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for	Name of Noteholder.	Reason for Issuance (e.g.

		Issuance (\$)			determining conversion of instrument to shares)	*** You must disclose the control person(s) for any entities listed.	Loan, Services, etc.)

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

4) Issuer's Business, Products and Services

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

The company purchases residences, improves them and then sells the houses to the general public.

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

*Tu Abogado Facil Inc.
JP Development of Texss
Cornerstone Rock Development LLC*

C. Describe the issuers' principal products or services.

The principal business of the company is currently the purchase and redevelopment of houses.

5) Issuer's Facilities

None

6) Persons of the Company

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	Names of control person(s) if a corporate entity
Krisa Management LLC	Secretary, Director, Owner of more than 5%	Sugar Land, TX	670,889,291	Common	12 %	Beneficial Owner Carey W. Cooley
			480,000	Preferred	20 %	
JJ Enterprises Holdings LLC	President, Treasurer, Director, Owner of more than 5%	Houston, TX	2,549,379,306	Common	46 %	Beneficial Owner Jose Pineda
			2,680,000	Preferred	81.5 %	

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

Securities Counsel (must include Counsel preparing Attorney Letters)

Name: Donald Kerr
Firm: Donald R Keer, P.E., Esq.
Address 1: 3663 Greenwood Circle
Address 2: Charlfont, PA 18914
Phone: 215-962-9378
Email: don@keeresq.coml

Accountant or Auditor

Name: Tyrus C Young
Firm: Factsco, LLC
Address 1: 3958 Refuge Rd
Address 2: Jasper, GA 30143
Phone: 727 470 8684
Email: factsco@gmail.com

Other Service Providers

None

9) Disclosure & Financial Information

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

Name: **Tyrus Young**
Title: **Consultant**
Relationship to Issuer: **Consultant**

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):

A. Name: **Tyrus Young**
Title: **Consultant**
Relationship to Issuer: **Consultant**

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

Private practice accountant and former CPA with over 17 years' experience preparing financial statements for multiple public companies.

The following qualifying financial statements:are part of this submission:

- a. Balance Sheet; As of March 31, 2025 and June 30, 2024
- b. Statement of Income; For the nine months ended March 31, 2025 and March 31, 2024
- c. Statement of Cash Flows; For the nine months ended March 31, 2025 and March 31, 2024
- d. Statement of Changes in Stockholders' Equity: for the period June 30, 2022, through March 31, 2025
- E. Notes to the Financial Statements

10) Issuer Certification

Principal Executive Officer:

I, Jose Pineda certify that:

1. I have reviewed this Quarterly Disclosure Statement for Infrac Systems, Inc.;
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.

05/10/2025

/s/ Jose Pineda

Jose Pineda, President

Principal Financial Officer:

I, Jose Pineda certify that:

1. I have reviewed this Quarterly Disclosure Statement for Infrac Systems, Inc.;
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.

05/10/2025

/s/ Jose Pineda

Jose Pineda, Treasurer

INFRA X SYSTEMS, INC.

Balance Sheet

	March 31, 2025 <u>(Unaudited)</u>	June 30, 2024 <u>(Audited)</u>
ASSETS		
Current assets		
Cash	\$ (5,472)	\$ 43
Advances/Receivables	544,485	0
Shareholder loans	<u>238,691</u>	<u>3,557</u>
Total Current Assets	<u>777,704</u>	<u>3,600</u>
Fixed Assets - Net of depreciation	<u>21,601</u>	<u>0</u>
Other Assets		
Work in Progress	<u>1,690,811</u>	<u>0</u>
Total Other Assets	<u>1,690,811</u>	<u>0</u>
Total Assets	<u><u>\$ 2,490,116</u></u>	<u><u>\$ 3,600</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable	\$ 642,269	\$ 12,155
Credit cards payable	107,263	0
Payable - Krisa Management	<u>55,025</u>	<u>57,120</u>
Total current liabilities	<u>804,557</u>	<u>69,275</u>
Long Term Obligations		
Advances by Shareholder	0	8,340
N/P - Construction financing	<u>1,679,530</u>	<u>0</u>
Total Long Term liabilities	<u>1,679,530</u>	<u>8,340</u>
Total Liabilities	<u>2,484,087</u>	<u>77,615</u>
Stockholders' equity (deficit)		
Preferred stock, \$0.001 par value, 10,000,000 shares authorized; 3,290,099 issued and outstanding as of March 31, 2025 and June 30, 2024 , respectively	2,490	2,490
Common stock, \$0.001 par value; ,6,990,000,000 shares authorized, 5,530,894,237 and 5,530,894,237 shares as of March 31, 2025 and June 30, 2024 , respectively	5,530,894	5,530,894
Stock Payable	1,600	0
Additional paid-in capital	11,555,061	11,224,082
Accumulated deficit	<u>(17,084,016)</u>	<u>(16,831,481)</u>
Total stockholders' (deficit)	<u>6,029</u>	<u>(74,015)</u>
Total Liabilities and Stockholders' Equity	<u><u>\$ 2,490,116</u></u>	<u><u>\$ 3,600</u></u>

The accompany Notes to the Financial Statements are an integral part of these statements

INFRA SYSTEMS, INC.

Income Statement

	For the Three Months Ended		For the Nine Months Ended	
	March 31,		March 31,	
	2025	2024	2025	2024
	<u>(Unaudited)</u>	<u>(Audited)</u>	<u>(Unaudited)</u>	<u>(Unaudited)</u>
Sale of Product	\$ 0	\$ 28	\$ 1,650,000	\$ 414
Cost of Goods Sold	<u>0</u>	<u>0</u>	<u>1,024,081</u>	<u>0</u>
Gross Profit Margin	0	28	625,919	414
Operating Expenses				
General & Administrative	<u>278,888</u>	<u>321</u>	<u>614,546</u>	<u>1,982</u>
Total Operating Expenses	<u>278,888</u>	<u>321</u>	<u>614,546</u>	<u>1,982</u>
Net Operating Income	(278,888)	(293)	11,373	(1,568)
Other Income (Expense)				
Other income	0	269	7,842	269
Interest & finance expense	<u>(113,908)</u>	<u>0</u>	<u>(274,088)</u>	<u>0</u>
Total Other Income (Expense)	<u>(113,908)</u>	<u>269</u>	<u>(266,246)</u>	<u>269</u>
NET INCOME	\$ <u><u>(392,796)</u></u>	\$ <u><u>(24)</u></u>	\$ <u><u>(254,873)</u></u>	\$ <u><u>(1,299)</u></u>

The accompany Notes to the Financial Statements are an integral part of these statements

INFRA SYSTEMS, INC.
Statement of Cash Flows

	For the Three Months Ended		For the Nine Months Ended	
	March 31,		March 31,	
	2025	2024	2025	2024
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)
Cash flows from operations				
Net (loss)	\$ (392,796)	\$ (24)	\$ (254,873)	(1,299)
Adjustments to reconcile net loss to net cash				
Accounts Receivable	5,644	0	(544,485)	0
Shareholder receivables	(122,004)	300	(235,134)	(700)
Work in Progress	(10,199)		(1,690,811)	
Accounts Payable	136,137	(7,000)	630,114	(10,800)
Advances - Krisa Management	0		(2,095)	
Credit Card payable	107,263	(4,000)	107,263	(15,430)
Net cash provided by(used) operating activities	<u>(275,955)</u>	<u>(10,724)</u>	<u>(2,095,189)</u>	<u>(28,229)</u>
Cash flows from investing activities				
Purchase of new equipment & software	(21,601)		(21,601)	11,430
Net assets acquired in purchase of Cornerstone Rock	0		0	0
Net assets acquired in purchase of JP Developers of Texas	0	0	121,933	0
Net cash provided by(used) investing activities	<u>(21,601)</u>	<u>0</u>	<u>100,332</u>	<u>11,430</u>
Cash flows from financing activities				
Net change in Construction Borrowings	0	0	1,679,530	0
Shareholder, net advances	(8,340)	0	0	0
Capital contributions	0	0	0	113
Other Advances & payments	2,338	0	309,812	0
Net cash provided by(used) financing activities	<u>(6,002)</u>	<u>0</u>	<u>1,989,342</u>	<u>113</u>
Net Increase (Decrease) in cash	(303,558)	(10,724)	(5,515)	(16,686)
Cash, Beginning of Period	<u>298,086</u>	<u>10,767</u>	<u>43</u>	<u>16,729</u>
Cash, End of Period	<u>\$ (5,472)</u>	<u>\$ 43</u>	<u>\$ (5,472)</u>	<u>\$ 43</u>

The accompany Notes to the Financial Statements are an integral part of these statements

INFRA SYSTEMS, INC

Shareholder Equity

	Common Stock		Preferred Stock		Preferred Stock Payable	Additional Paid in Capital	Accumulated Deficit	Total Stockholder's Equity
	Shares	Par Value	Shares	Par Value				
Balance - June 30, 2022	<u>5,530,894,237</u>	<u>\$ 5,530,894</u>	<u>2,490,099</u>	<u>\$ 2,490</u>		<u>\$ 11,103,102</u>	<u>\$ (16,668,695)</u>	<u>\$ (32,209)</u>
Effect of merger							3,025	3,025
Net Profit (Loss)							(34,516)	(34,516)
Balance - June 30, 2023	<u>5,530,894,237</u>	<u>\$ 5,530,894</u>	<u>2,490,099</u>	<u>\$ 2,490</u>		<u>\$ 11,103,102</u>	<u>\$ (16,700,186)</u>	<u>\$ (63,700)</u>
Conversion of debt to equity						120,980		120,980
Net Profit (Loss)							(131,295)	(131,295)
Balance - June 30, 2024	<u>5,530,894,237</u>	<u>\$ 5,530,894</u>	<u>2,490,099</u>	<u>\$ 2,490</u>		<u>\$ 11,224,082</u>	<u>\$ (16,831,481)</u>	<u>\$ (74,015)</u>
Acquisition of JP Developers			800,000		800	338,517		338,517
Acquisition of Cornerstone Rock			800,000		800	(7,538)		(7,538)
Reimbursement							2,338	2,338
Net Profit (Loss)							(254,873)	(254,873)
Balance - March 31, 2025	<u>5,530,894,237</u>	<u>\$ 5,530,894</u>	<u>4,090,099</u>	<u>\$ 2,490</u>	<u>\$ 1,600</u>	<u>\$ 11,555,061</u>	<u>\$ (17,084,016)</u>	<u>\$ 4,429</u>

The accompany Notes to the Financial Statements are an integral part of these statements

INFRAx SYSTEMS INC.
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2025
(Unaudited)

NOTE 1 – Company Background

Infrac Systems, Inc. (the “Company”, “we”, “us” or “our”), a Nevada corporation, has a fiscal year end of June 30 and is listed on the OTC Pink Markets under the trading symbol IFXY.

History of Company

Infrac Systems, Inc. (formerly OptiCon Systems, Inc.) (“the Company ”, “Infrac”) was formed as a Nevada corporation on October 22, 2004. On July 29, 2005, the stockholders of the Company entered into an agreement to exchange 100% of the outstanding common stock of the Company, for common and preferred stock of FutureWorld Energy, Inc. (formerly Isys Medical, Inc.), a publicly traded company, at which time, the Company became a wholly owned subsidiary of FutureWorld Energy, Inc.

FutureWorld Energy, Inc. (“FutureWorld”), Infrac’s parent company, announced its intention to spin off Infrac (formerly OptiCon Systems, Inc.) by the payment of a stock dividend. In connection with the proposed spinoff, Infrac’s board of directors approved a stock dividend of 99,118 shares to FutureWorld, its sole shareholder. On August 31, 2007, FutureWorld paid a stock dividend to its stockholders, consisting of 100% of the outstanding common stock of the Company, at the rate of one share of Infrac’s stock for every two shares they own of FutureWorld. As of August 31, 2007, Infrac ceased being a subsidiary of FutureWorld.

Effective September 23, 2024, the Company acquired JP Developers of Texas for 800,000 shares of Preferred Series A stock. JP Developers is a real estate centered company that acquires distressed residential properties, renovates them, and then sells the improved properties

Effective November 19, 2024, the Company acquired Cornerstone Rock Development, LLC for 800,000 shares of Preferred Series A stock. Cornerstone Rock Developers is a real estate centered company that acquires distressed residential properties, renovates them, and then sells the improved properties

Nature of Business

Since its inception, the Company had been dedicated to selling and/or licensing a fiber optic management software system under the name OptiCon Network Manager, originally developed, and acquired from Corning Cable System, Inc. through a related company, FutureTech Capital, LLC. In October 2009, the Company began developing smart grid energy related products. As of June 29, 2010, the Company acquired the assets and management of Trimax Wireless Systems, Inc. ("Trimax"), in exchange for equity and a note payable. In April 2011, the Company acquired controlling interest in Lockwood Technology Corporation ("Lockwood"), a provider of advanced asset management solutions. In June of 2016, the

Company sold its interest in Lockwood Technology Corporation and has accounted for its assets, liabilities and results of operations as a discontinued operation for all periods presented.

Effective April 21, 2023, Krisa Management, LLC, which held the controlling interest in the Company completed its stock purchase agreement with JJ Enterprise Holding LLC (and associates) and delivered 2,683,557,164 shares of common stock and 1,920,000 Series A preferred. The Company did not issue any shares in connection with this transaction; all of the shares were previously issued and owned by Krisa Management, LLC, however, the transaction transferred control of the Company to JJ Enterprises, and associates. Immediately upon obtaining control, Tu Abugado Inc, a Delaware company, 100% owned by JJ Enterprise Holdings LLC and associates, was transferred into Infrac Systems, Inc. Tu Abugado, Inc. is in the process of completing the development of software designed to assist Latin American immigrants complete and file documentation for entrance and approval for admittance to the United States.

As noted above, on September 23, 2024, the Company acquired JD Developers of Texas in a related party purchase. JD Developers of Texas is in the business of real estate development and rehabilitation.

In November 2024, the Company added Cornerstone Rock Development LLC, also in the business of real estate development and rehabilitation. This was also a related party purchase.

NOTE 2 -Summary of Significant Accounting Policies

Basis of Presentation

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”). In preparing this report the numbers and balances reflected in this report were supplied by the Company, though the underlying data was not presented for review.

Use of Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of 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 differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Company considers highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable and Allowance for Doubtful Accounts

The Company monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts is estimated based on an assessment of the Company's ability to collect on customer accounts receivable. There is judgment involved with estimating the allowance for doubtful accounts and if the financial condition of

the Company's customers were to deteriorate, resulting in their inability to make the required payments, the Company may be required to record additional allowances or charges against revenues. The Company writes-off accounts receivable against the allowance when it determines a balance is uncollectible and no longer actively pursues its collection. As of June 30, 2024, and June 30, 2023, based upon the review of the outstanding accounts receivable, the Company has determined that an allowance for doubtful accounts is not material. The allowance for doubtful accounts is created by forming a credit balance which is deducted from the total receivables balance in the balance sheet. As such, no provision has been recorded for the periods covered by these financial statements.

Property and Equipment

Property and equipment are stated at cost and depreciated using the straight-line method over their estimated useful lives of 3 to 5 years. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings.

Fair Value Measurements and Fair Value of Financial Instruments

The Company adopted ASC Topic 820, Fair Value Measurements. ASC Topic 820 clarifies the definition of fair value, prescribes methods for measuring fair value, and establishes a fair value hierarchy to classify the inputs used in measuring fair value as follows:

Level 1: Inputs are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date.

Level 2: Inputs are unadjusted quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, inputs other than quoted prices that are observable, and inputs derived from or corroborated by observable market data.

Level 3: Inputs are unobservable inputs which reflect the reporting entity's own assumptions on what assumptions the market participants would use in pricing the asset or liability based on the best available information.

The estimated fair value of certain financial instruments, including all current liabilities are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

As of March 31, 2025 and June 30, 2024, the carrying amounts of the Company's financial instruments, including cash, account payables, and accrued expenses, approximate their respective fair value due to the short-term nature of these instruments. The Company does not have any assets or liabilities required to be measured at fair value in accordance with FASB ASC Topic 820, Fair Value Measurement.

Software Development Assets

Infrac Systems Inc's. policy is to amortize capitalized software costs by the greater of the following:

- a. The ratio that current gross revenues for a product bear to the total of current and anticipated future gross revenues for that product

- b. The straight-line method over the remaining estimated economic life of the product including the period being reported on.

It is reasonably possible that those estimates of anticipated future gross revenues, the remaining estimated economic life of the product, or both will be reduced significantly in the near term [due to competitive pressures]. As a result, the carrying amount of the capitalized software costs for the current project (\$120,980) was written off June 30, 2024.

Stock Based Compensation Expense

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were considered to be more reliably determinable measures of fair value than the value of the services being rendered.

Revenue Recognition

Revenue includes product sales. The Company recognizes revenue from product sales in accordance with Topic 605 "Revenue Recognition in Financial Statements" which considers revenue realized or realizable and earned when all of the following criteria are met:

- (i) persuasive evidence of an arrangement exists,
- (ii) the services have been rendered and all required milestones achieved,
- (iii) the sales price is fixed or determinable, and
- (iv) Collectability is reasonably assured.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer. Revenue is measured based on the consideration the Company receives in exchange for those products or services.

Income Taxes and Deferred Tax Assets

The Company accounts for income tax under the provisions of Statements of Financial Accounting Standards No. 109, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the consolidated financial statements. Deferred income taxes are provided using the liability method. Under the liability method, deferred income taxes are recognized for all significant temporary differences between the tax and financial statement bases of assets and liabilities. In addition, the Company is required to record all deferred tax assets, including future tax benefits of capital losses carried forward, and to record a "valuation allowance" for any deferred tax assets where it is more likely than not that the asset will not be realized.

Earnings per Share

The Company accounts for stock issued to services using the fair value method. Basic and diluted Net Loss per Common Share.

The Company computes per share amounts in accordance with FASB ASC Topic 260, "Earnings per Share. ASC 260 requires presentation of basic and diluted EPS.

Basic EPS is computed by dividing the net income (loss) available to Common Shareholders by the weighted average number of common shares outstanding for the period. Diluted EPS is based on the weighted average number of shares of common stock and common stock equivalents outstanding during the period.

Recent Accounting Pronouncements

In March 2020, the FASB issued optional guidance to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting and subsequently issued clarifying amendments. The guidance provides optional expedients and exceptions for accounting for contracts, hedging relationships, and other transactions that reference the London Interbank Offered Rate (LIBOR) or another reference rate expected to be discontinued because of reference rate reform. The optional guidance is effective upon issuance and can be applied on a prospective basis at any time, between January 1, 2020 through December 31, 2022. The Company is currently evaluating the impact of adoption on its financial statements. The Company is progressing in its evaluation of LIBOR cessation exposures, including the review of debt-related contracts, leases, business development and licensing arrangements, royalty and other agreements. Based on its evaluation thus far, the Company does not anticipate a material impact to its financial statements as a result of reference rate reform.

In October 2021, the FASB issued amended guidance that requires acquiring entities to recognize and measure contract assets and liabilities in a business combination in accordance with existing revenue recognition guidance. The amended guidance is effective for interim and annual periods in 2024 and 2023 and is to be applied prospectively. Early adoption is permitted on a retrospective basis to the beginning of the fiscal year of adoption. The adoption of this guidance will not have a material impact on the Company's financial statements for prior acquisitions; however, the impact in future periods will be dependent upon the contract assets and contract liabilities acquired in future business combinations.

In November 2021, the FASB issued new guidance to increase the transparency of transactions with a government that are accounted for by applying a grant or contribution accounting model by analogy. The guidance requires annual disclosures of such transactions to include the nature of the transactions and the significant terms and conditions, the accounting treatment and the impact to the company's financial statements. The guidance is effective for annual periods beginning in 2022 and is to be applied on either a prospective or retrospective basis. The Company is currently evaluating the impact of adoption on its financial statements.

Other accounting standards and amendments to existing accounting standards that have been issued and have future effective dates are not applicable or are not expected to have a significant impact on the Company's financial statements

NOTE 3 – Commitments & Contingencies

The Company currently has no commitments or contingences.

NOTE 4 – Related Party Transactions

Following are the details of related party transactions:

As of March 31, 2025 and June 30, 2024, the loan outstanding to Krisa Management LLC is \$ \$69,275 and \$69,275 respectively (of which \$12,000 is included in Trade payables). The loan is non-interest bearing and due upon demand. During the year ended June 30, 2022, Krisa Management LLC paid expenses on behalf of the Company. Krisa Management LLC (Carey Cooley, beneficial owner) owns 670,889,291 (12%) of the Common Shares of the Company and 480,000 shares (20%) of Preferred Shares. It serves as the Secretary, and Director of the Company.

As of March 31, 2025 and June 30, 2024, the Company advanced to Jose Pineda, who owns 2,549,379,306 (46%) of the Common shares of the company and 1,880,000 (78%) of the Preferred Shares, totals of \$ 238,691 and \$ 3,557, respectively.

As of March 31, 2025 and June 30, 2024, the loan outstanding to JJ Enterprise Holding LLC is \$ 0 and \$ 0, respectively. The loan previously recorded as an advance from JJ Enterprises Holding LLC was reclassified to a contribution to Additional Paid in Capital. JJ Enterprise Holding LLC is 100% owned by Jose Pineda who owns 2,549,379,306 (46%) of the Common shares of the company and 1,880,000 (78%) of the Preferred Shares. It serves as the President, Treasurer and a Director of the Company.

NOTE 5 – Software Development Costs

In prior years, the Company had capitalized the software development costs related to its proprietary software designed to assist Latin American immigrants complete and file documentation for entrance and approval for admittance to the United States. These costs are capitalized in accordance with ASC 985-20, Software Development Costs for Sales externally, which provides guidance on accounting for costs incurred to develop or obtain external use software.

The Company capitalizes software development costs once the preliminary project stage (technical feasibility) is determined and management authorizes and commits to funding the project, which is probable to be completed and the software will be available for marketing to the public.

During the completion of an audit for the FY ended June 30, 2024, the management analyzed the project for impairment and concluded that due to the loss of the marketing contact, the future revenue streams

could not be attained at an acceptable investment cost. With additional subsidiaries being added that are in a different industry, management decided to impair the full \$120,980 cost of the software.

NOTE 6 – Stockholder’s Equity

Common Stock

The Company is authorized to issue 6,990,000,000 shares of Common Stock with a par value of \$0.001. As of March 31, 2025, and June 30, 2024, a total of 5,530,894,237 and 5,530,894,237 shares were issued and outstanding respectively.

Preferred Stock

As of March 31, 2025 and June 30, 2024, Preferred Stock consisted of the following:

Preferred Stock	Authorized Shares	Issued Shares	Par Value	\$ Value
Class A-1	250,000	-	0.001	-
Class A-2	250,000	88,889	0.001	88.89
Class A-3	250,000	-	0.001	-
Class A	4,250,000	3,200,000	0.001	3,200.00
Class B	5,000,000	1,210	0.001	1.21
	<u>10,000,000</u>	<u>3,290,099</u>		<u>3,290.10</u>

As of the date of this report, the stock for the purchase of the two subsidiaries has not been issued.

NOTE 7 – Going Concern

The accompanying 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. During the three months ended March 31, 2025, the Company has incurred a net loss of \$ 392,796 , and an accumulated deficit of \$ 17,084,016. These conditions raise substantial doubt about the Company’s ability to continue as a going concern.

NOTE 8 - Subsequent Events

Management has evaluated subsequent events through the date of filing these financial statements with OTC Markets, the date the financial statements were available to be issued. As the report date, there are no items of significance to report.