

HIRU CORPORATION

P.O. Box 191 Grovetown, GA 30813

+1706-871-7287

www.hirucorporation.com

corporate@hirucorporation.com

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

4,462,000,000 as of March 31, 2025. (Current Reporting Period Date or More Recent Date)

1,941,425,394 as of December 31, 2024. (Most Recent Completed Fiscal Year End)

Shell Status

Indicate by checkmark 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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

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.

- Hiru Corporation since November 2008 to Present
- Phoenix Restaurant Group, Inc. until November 2008
- DenAmerica Corp. until July 1999
- Merger of American Family Restaurants, Inc. with Denwest Restaurant Corp. prior to name change to DenAmerica Corp. in April 1996
- American Family Restaurants, Inc. until April 1996

⁴"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.

Current State and Date of Incorporation or Registration: State of Georgia (Since inception date of September 25, 1989)
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:

Other merger, acquisition, pin-off, or reorganization anticipated:

The Company completed in the last Quarter of the year the merge of the Mining operations in Australia namely the Balfour Project Tasmania with an estimated market value made by an independent evaluation firm for \$130 Million Dollars, through a newly formed subsidiary.

Also, The Company processed with the abandon of all previous operations of the former Water Business and related sub activities owned by the previous control owners whom never handled the operations nor the assets to the actual Board and still controlling operate them under different names AZ Custom bottled Water, and Bayern Industries LLC, all these assets are removed from the books along with the attached liabilities which are the responsibility of the above named business operating owners,

The company is only operating the activity of Mining business holdings worldwide and is currently negotiating several mergers and Acquisitions options mainly in the lithium, cobalt and gold mine assets in the United States, Canada and Australia (different projects), the financing of the above projects is expected to be made by direct funds injection from the controlling owners.

Address of the issuer's principal executive office:

Street 4, Building 8
West Bay Lagoon, Doha 0066
State of Qatar

Address of the issuer's principal place of business:

Check if 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

TransferAgent

Name: Empire Stock Transfer.Inc.
Phone: 702-818-5898
Email: info@empirestock.com
Address: 1859 Whitney Mesa Drive, Henderson, Nevada 89014

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.

Tradingsymbol: HIRU

Exact title and class of securities outstanding: Common
CUSIP: 65338F102
Parorstatedvalue: \$0.001

Total shares authorized: 7,000,000,000 as of date:3/31/2025

Total shares outstanding: 4,462,000,000 as of date:3/31/2025

Total number of shareholders of record: 111 as of date: 3/31/2025

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

Otherclassesofauthorizedoroutstandingequitysecurities that do not have a tradingsymbol:

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.

Exact title and class of the security : Preferred
Par or stated value: \$0.001
Total shares authorized: 5,000,000 as of date: 3/31/2025
Total shares outstanding: 5,000,000 as of date: 3/31/2025
Total number of shareholders of record:1 as of date:3/31/2025

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

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.

The Common Stock of the Company is eligible for dividends and has full voting rights on all corporate matters, but it does not contain any rights or privileges with regards to preemptive rights.

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

During March 2008, the Company filed a designation (and later amendments to this Designation) with the Georgia Secretary of State authorizing 5,000,000 shares of Preferred Stock, Series "A". Currently, the Preferred Stock, Series "A" has a conversion rate to one (1) share of the Preferred Stock, Series "A" to twenty-thousand (20,000) shares of Common Stock of the Company. The holders of the Preferred Stock, Series "A" are entitled to vote on all matters voted on by the Company's common shareholders, including election of directors, on the voting basis of twenty thousand (20,000) shares of Common Stock for every individual share of Preferred Stock, Class "A" held.

The Company has issued 100,000 shares of Preferred Stock Series "A" which is currently held by one (1) shareholder of record.

On September 9, 2024 as a part of Stock Purchase Agreement 5,000,000 of Preferred Shares have been transferred to Mrs. Sihem Chakroun Ep Bou Ali from Sasa Vasiljevic.

The company amends the preferred Series A conversion rate: From Preferred Stock, Series "A" with a conversion rate of one (1) share of the Preferred Stock, Series "A" to twenty-thousand (20,000) shares of Common Stock of the Company, To Preferred Stock, Series "A" with a new conversion rate of one (1) share of the Preferred Stock, Series "A" to one thousand (1,000) shares of Common Stock of the Company.

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

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.

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: x (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End: OpeningBalance Date December 31,2022 Common:1,941,425,394 Preferred:100,000			*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 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.
11/29/2023	New Issuance	4,900,000	Preferred	\$0.01	No	Sasa Vasiljevic	Paid in Capital	Restricted	Rule 144
01/10/2024	New Issuance	1,000,000,000	Common	\$0.001	No	ALGM Holdings LLC/Andrew Lapp Business	For the purchase of ALGM Holdings LLC/Andrew Lapp Business	Restricted	Rule 144

01/11/2024	New Issuance	260,000,000	Common	\$0.00001	Yes	Red Rock Fund Corp./Aldo Rotondi	Loan Conversion	Unrestricted	Section 4(a)(1)
01/24/2024	New Issuance	250,000,000	Common	\$0.00001	Yes	GBII.,Inc./Pascal Siegenthaler	Loan Conversion	Unrestricted	Section 4(a)(1)
05/01/2024	Cancellation	1,000,000,000	Common	\$0.001	No	ALGM Holdings LLC/Andrew Lapp Business	For the purchase of ALGM Holdings LLC/Andrew Lapp Business	Restricted	Rule 144
04/26/2024	New Issuance	252,000,000	Common	\$0.00001	Yes	GBII.,Inc./Pascal Siegenthaler	Loan Conversion on Default	Unrestricted	Section 4(a)(1)
08/2024	Cancellation	252,000,000	Common	\$0.00001	Yes	GBII.,Inc./Pascal Siegenthaler	Loan Conversion on Default	Unrestricted	Section 4(a)(1)
08/20/2024	New Issuance	1,194,574,606	Common	\$0.001	No	Khalid Nasser A.S.Al-Thani	Cash Infusion Operating Agreement	Restricted	Rule 144
06/28/2024	New Issuance	242,000,000	Common	\$0.00001	Yes	GBII.,Inc./Pascal Siegenthaler	Loan Conversion on Default	Unrestricted	Section 4(a)(1)
11/22/2024	New Issuance	194,000,000	Common	\$0.00001	Yes	SLS Group LLC/Thomas Joe D	Loan Conversion on Default	Unrestricted	Section 4(a)(1)
12/10/2024	New Issuance	380,000,000	Common	\$0.00001	Yes	BAYERN INDUSTRIES LLC/ Andrea Zecevic	Loan Conversion on Default	Restricted	Section 4(a)(1)

Shares Outstanding on Date of This Report:	
Ending Balance	
Date December 31, 2024	
Common: 4,462,000,000	
Preferred: 5,000,000	

Example: A company with a fiscal year end of December 31st 2024, 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 January 1, 2022 through December 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:

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:x

Yes: (If yes, you must complete the table below)

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

The Company processed with the rescission of previous loan agreement giving right to convert into shares for an amount of \$ 1.4 Million Dollars initially created in May 25, 2022 between the previous controlling owners and Bayern Industries LLC and transferred in 10/29/2024 to the benefit of the Libyan International Assets Holding LTD (UK), it was found to lack legitimate grounds. It follows then the fate of the liabilities linked to the previous owners in the Water Business abandoned by the company and owned by Bayern Industries LLC itself.

As of 31st December 2024 there are no convertible notes or instruments or similar in the books of the company

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.

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

HIRU is a holding Co operating from the State of Qatar. HIRU board members and control block holders are in Qatar and Australia. The company is primarily engaged in exploration stage mining in a massive Belfour mine project in Australia. (Core business). The main investors are a Qatari royal family member and a 7th generation one of the wealthiest landlords in Tasmania.

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

None

Describe the issuers' principal products or services.

Holding company with Australian mining rights and other related minerals exploration assets.

The main core business namely the Balfour Project in Australia is not limited to the parcel already explored and evaluated under the Canadian standards 43-101 which is now in the phase of pre-production, many other sq. kilometers Parcels of the project are under exploration in Tasmania and are already estimated to several billion dollars of mining assets undergrounds.

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 in 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.

The company dispose with 3000 sqf administrative offices fully staffed in Doha Qatar, The facilities are owned by the Chairman/CEO of the company allocated to the management and operations of the company.

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 that performs 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 5% or more)	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
Sihem Chakroun Ep Bou Ali	Preferred Shareholder	Doha, Qatar	5,000,000	Preferred	100%	/
Roxanna Green	Secretary	GA, USA	0	/	/	/
Ian Charles Thorp	COO	UK	0	/	/	/
James Peter Thorp	CFO	UK	0	/	/	/
Khalid Nasser A.S. Al-Thani	Chairman, CEO	Doha, Qatar	1,194,574,606	Common	26.77%	/

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to 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);

No

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;

No

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;

No

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

No

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.

No

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.

No

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.

AMERICA FIRSTCREDIT UNION ,a federally chartered credit union, Plaintiff,
JOEL NATARIO AND JANE DOE NATARIO, as husband and wife; KATHRYN GAVIN AND JOHN DOE GAVIN, as husband and wife; HIRU CORPORATION, a Georgia corporation; AZ CUSTOM BOTTLED
WATERLLC, a Nevada limited liability company; SALOME WATER AND ICE LLC, Nevada Limited Liability Company; ABC ORGANIZATIONS I-X; JOHN DOES 1-3; and JANE DOES 4-6, Defendants.

CaseNo.CV2023-012400Aug19, 2024

This dispute stems from the ex-management Gavin associate Natario (as an unauthorized representative of HIRU) writing certain bank checks which were returned as NSF by the Plaintiff AMERICA FIRST CREDIT UNION. The bank never lost any money nor was these instruments honored by any receiving bank. Essentially there is no loss realized by the Plaintiff. The new management has furnished the Plaintiff with all evidence and supporting documentation that they in fact and the issuer were unaware and not responsible for this event. A motion was heard by the court to dismiss the case and the case was set aside. The Plaintiff learning of the new Hiru incoming assets and the Australia ops has re-launched the complaint with a new twist, namely that under Arizona law the Plaintiff can now attempt to claim 2.5x the "possible" exposure as punitive damage. The issuer intends to defend this new frivolous action by introducing a no case to answer, meanwhile the Plaintiff was placed on notice of a possible \$50 million dollar counterclaim in the same action for the frivolous and malicious acts.

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. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name:
Address1:
Address2:
Phone:
Email:

Accountant or Auditor

Name: Yousef Abdallah
Firm: F&Y Auditors and Chartered Accountants
Address 1: Excellence Tower
Address2: Doha, Qatar
Phone: 009744415659
Email: info@fy-auditorsqa.com

Investor Relations

Name:
Firm:
Address 1:
Address2:
Phone:
Email:

All other means of Investor Communication:

X(Twitter): _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

9) **Disclosure & Financial Information**

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

Name: James Thorp
Title: CFO
Relationship to Issuer: Board Member

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: Yousef Abdallah

Title: Partner

Relationship to Issuer: Service Provider

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

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

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.

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, James Thorp certify that:

1. I have reviewed this Disclosure Statement for HIRU Corp.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material factor 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.

6/24/2025

"/s/ James Thorp

(Digital Signatures should appear as"/s/[OFFICER NAME]"")

Chief Financial Officer:

I, James Thorp certify that:

1. I have reviewed this Disclosure Statement for HIRU Corp.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material factor 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.

6/24/2025

"/s/ Khalid Nasser A.S. Al-Thani

Chairman's Signature

(Digital Signatures should appear as"/s/[OFFICER NAME]"")

Hiru Corporation and subsidiaries
Balance Sheet
As at March 31, 2025 (Unaudited)

	Notes	As at March 31, 2025 (Unaudited)	As at December 31, 2024 (Unaudited)
		(\$)	(\$)
ASSETS			
Current Assets			
Cash and cash equivalents	4	2,735,291	2,735,291
Other current assets	5	1,423,201	1,423,201
Total Current Assets		4,158,492	4,158,492
Intangible assets	6	47,222,000	47,222,000
Goodwill	7	-	-
Property, plant and equipment, net	8	-	-
Other assets	9	-	-
Total Assets		51,380,492	51,380,492
EQUITY & LIABILITIES			
Current Liabilities			
Accounts payable	10	-	-
Notes payable		-	-
Total Current Liabilities		-	-
Other long term liabilities		-	-
Loans	11	-	-
		-	-
Total Liabilities		-	-
SHAREHOLDER'S EQUITY			
Preferred Stock - (\$.0001 par value, 5,000,000 shares authorized, issued and outstanding 5,000,000)		500	500
Common stock (\$.001 par value, 7,000,000,000 shares authorized, issued and outstanding 4,462,000,000)		4,462,000	4,462,000
Shareholder Current Account		47,282,000	47,222,000
Accumulated profit/(deficit)		(364,008)	(304,008)
Total Shareholders' Equity		51,380,492	51,380,492
Total Liabilities and Equity		51,380,492	51,380,492

Hiru Corporation and subsidiaries
Statement of Operations
As at March 31, 2025 (Unaudited)

	Notes	For the period ended March 31, 2025 ---- \$ ----	For the period ended December 31, 2024 ---- \$ ----
Revenue		-	11,275,658
Cost of Revenue Recognition		-	(6,897,394)
GROSS PROFIT		-	4,378,264
OPERATING EXPENSES			
Selling, general and administrative expenses	12	60,000	4,050,025
TOTAL OPERATING EXPENSES		60,000	4,050,025
OPERATING PROFIT / (LOSS)		(60,000)	328,239
OTHER INCOME / (EXPENSE)		-	-
Interest Income		-	-
Interest Expenses		-	-
PROFIT / (LOSS) BEFORE TAX		(60,000)	328,239
Taxes		-	-
NET PROFIT / (LOSS)		(60,000)	328,239

Hiru Corporation and Subsidiaries
Statement of Shareholders' Equity
As at March 31, 2025 (Unaudited)

	Preferred Stock		Common Stock		Additional Paid in capital	Accumulated Profit / (Deficit)	Total
	Shares	Par	Shares	Par			
As at December 31, 2024 (Unaudited)	500,000	500	4,462,000,000	4,462,000	47,222,000	(304,008)	51,380,492
Stock issued during the period	-	-	-	-	-	-	-
Stock transferred during the period			-	-	-	-	-
Stock issued to CEO			-	-	-	-	-
Shareholder Movements					60,000		60,000
Profit / (loss) for the period						(60,000)	(60,000)
As at March 31, 2025 (Unaudited)	500,000	500	4,462,000,000	4,462,000	47,282,000	(364,008)	51,380,492

Hiru Corporation and Subsidiaries
Statement of Cash Flows
As at March 31, 2025 (Unaudited)

	For the period ended March 31, 2025
Cash flow from operating activities	
(Loss) / profit before income tax	(60,000)
Adjustment for non cash charges and other items	<hr/>
Changes in operating assets	(60,000)
Decrease / (increase) in other assets	-
(Decrease) / increase in other long term liabilities	-
(Decrease) / increase in notes payable	-
(Decrease) / increase in accounts payable	-
	<hr/>
Cash flow from operating activities	<hr/> <u>(60,000)</u>
Cash flow from investing activities	
(Additions) / disposal in intangible assets	-
(Additions)/ disposal in property, plant and equipment	-
(Additions)/ disposal in other assets	-
Cash flow from / (used) in investing activities	<hr/> <u>-</u>
Cash flow from financing activities	
Borrowings during / (repaid) the period	-
Issuance / transfer of share capital	-
Decrease / (increase) in shareholders account	60,000
Cash flow from financing activities	<hr/> <u>60,000</u>
Increase / (decrease) in cash and cash equivalents	<hr/> <u>-</u>
Cash and cash equivalents at beginning of the period	2,735,291
Cash and cash equivalents at end of the period	<hr/> <u>2,735,291</u>

Hiru Corporation and Subsidiaries
Notes to the Financial Statements
For the period ended March 31,2025

1 LEGAL STATUS AND OPERATIONS

HIRU Corporation ("the Company") is a holding engaged in Mining and natural resources Exploration, it has completed end of the last Quarter the integration of the Australian mining assets, the Balfour Project, and processed the abandon of the previous Water business and related activities owned by the previous control holders.

2 BASIS OF PREPARATION

2.1 Statement of compliance

The accompanying financial statements have been prepared in conformity with IFRS accounting principles generally accepted in the United States of America and pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC") on a going concern.

2.2 Accounting Convention

These financial statements have been prepared on the basis of 'historical cost convention using accrual basis of accounting except as otherwise stated in the respective accounting policies notes.

2.3 Critical accounting estimates and judgments

The preparation of financial statements in conformity with the approved accounting standards require management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods.

The areas involving higher degree of judgment and complexity, or areas where assumptions and estimates made by the management are significant to the financial statements are as follows:

- i) Provision for income tax(note-3.1)
- iii) Stock based compensation(note-3.12)

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Income tax

The tax expense for the year comprises of income tax, and is recognized in the statement of earnings. The income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is accounted for using the balance sheet liability method in respect of all temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred income tax liabilities are recognized for all taxable temporary differences and deferred income tax assets are recognized to the extent that it is probable that taxable profits will be available against which the deductible temporary differences and unused tax losses can be utilized. Deferred income tax is calculated at the rates that are expected to apply to the period when the differences are expected to be reversed.

3.2 Accounts payable

Liabilities for trade and other amounts payable are carried at cost, which is the fair value of the consideration to be paid in future for goods and services received, whether or not billed to the Company.

3.3 Provisions

A provision is recognized in the financial statements when the Company has a legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

3.4 Accounts Receivable

Accounts receivable are non-interest bearing obligations due under normal course of business. The management reviews accounts receivable on a monthly basis to determine if any receivables will be potentially uncollectible. Historical bad debts and current economic trends are used in evaluating the allowance for doubtful accounts. The Company includes any accounts receivable balances that are determined to be uncollectible in its overall allowance for doubtful accounts. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. Based on the information available, the Company believes its allowance for doubtful accounts as of period ended is adequate.

3.5 Contingent liabilities

A contingent liability is disclosed when the Company has a possible obligation as a result of past events, the existence of which will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events, not wholly within the control of the Company; or when the Company has a present legal or constructive obligation, that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

3.6 Financial liabilities

Financial liabilities are recognized when the Company becomes party to the contractual provision of the instruments and the company loses control of the contractual right that comprise the financial liability when the obligation specified in the contract is discharged, cancelled or expired. The Company classifies its financial liabilities in two categories: at fair value through profit or loss and financial liabilities measured at amortized cost. The classification depends on the purpose for which the financial liabilities were incurred. Management determines the classification of its financial liabilities at initial recognition.

(a) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss are financial liabilities held for trading. A financial liability is classified in this category if incurred principally for the purpose of trading or payment in the short-term. Derivatives (if any) are also categorized as held for trading unless they are designated as hedges.

(b) Financial liabilities measured at amortized cost

These are non-derivative financial liabilities with fixed or determinable payments that are not quoted in an active market. These are recognized initially at fair value, net of transaction costs incurred and are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the profit and loss account.

3.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks. For the purpose of the statement of cash flows, cash and cash equivalents bank balances and short term highly liquid investments subject to an insignificant risk of changes in value and with maturities of less than three months.

3.8 Revenue recognition

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable for goods sold or services rendered, net of discounts and sales tax and is recognized when significant risks and rewards are transferred.

3.9 Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the company operates. The financial statements are presented in US (Dollars) which is the Company's presentation currency. All financial information presented in US Dollars has been rounded to the nearest dollar unless otherwise stated.

3.10 Foreign currency transactions

Foreign currency transactions are translated into the functional currency using the exchange rate prevailing on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into functional currency using the exchange rate prevailing at the statement of financial position date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates are recognized in the statement of operations.

3.11 Contingencies

The assessment of the contingencies inherently involves the exercise of significant judgment as the outcome of the future events cannot be predicted with certainty. The Company, based on the availability of the latest information, estimates the value of contingent assets and liabilities, which may differ on the occurrence/non-occurrence of the uncertain future event(s).

3.12 Stock based compensation

The Company recognizes compensation expense for stock-based compensation in accordance with generally accepted accounting principles. For employee stock-based awards, fair value of the award on the date of grant is calculated using the Black-Scholes method and the quoted price of the Company's common stock for stock options and unrestricted shares respectively;

The Company recognizes expense over the service period for awards expected to vest.

In case of non-employee stock-based awards, fair value of the award on the date of grant is calculated in the same manner as employee awards. However, the awards are revalued at the end of each reporting period and the pro rata compensation expense is adjusted accordingly until such time the nonemployee award is fully vested, at which time the total compensation recognized to date equals the fair value of the stock-based award as calculated on the measurement date, which is the date at which the award recipient's performance is complete. The estimation of stock-based awards that will ultimately vest requires judgment, and to the extent actual results or updated estimates differ from original estimates, such amounts are recorded as a cumulative adjustment in the period estimates are revised. We consider many factors when estimating expected forfeitures, including types of awards, employee class, and historical experience.

The Black-Scholes option valuation model is used to estimate the fair value of the warrants or options granted. The model includes subjective input assumptions that can materially affect the fair value estimates. The model was developed for use in estimating the fair value of traded options or warrants. The expected volatility is estimated based on the most recent historical period of time equal to the weighted average life of the warrants or options granted.

3.13 Write-Off of Water Business & Recognition of New Mining Assets

As part of the strategic reorganization, it was decided to discontinue and abandon the previous Water business unit and affiliates that were part of the Company until the change of control and Merge/Acquisition happened in September 2024, and never handed over to the new Board of Directors. This business unit holds both assets and liabilities and has maintained a positive balance. Our objective is to remove it from our financial statements while ensuring compliance with IFRS/GAAP standards.

1. Classification as a Discontinued Operation

Since the business unit represents a separate operational segment that is no longer aligned with our strategic direction, we intend to classify it as a discontinued operation under IFRS 5 / ASC 205-20. As a result:

- Its assets and liabilities will be segregated from our continuing operations.

The financial impact will be reported as "Other Current Assets; Accounts receivable" on the financial statements.

2. Write-Off of Abandoned Assets and Linked Liabilities

As there is no effective oversight on this business unit, the assets will be fully written off due to abandonment. Additionally, the linked liabilities will be derecognized in accordance with IFRS/GAAP principles. The financial impact will be recognized as follows:

- The assets write-off will be recorded as other current assets pending disposal. This follows IFRS 5 (Non current assets held for sale and discontinued operations) and ASC 205-20 USGAAP

The derecognition of linked liabilities will be accounted for as a credit to the Abandoned assets, offsetting part of their book value. Any residual will be recorded under "Other Current Assets" Awaiting realization or abandonment.

4 Cash and cash equivalents

This represents cash in hand and cash deposited in bank accounts (current) by the Company and Subsidiaries as of the ledgers on 03/31/2025 since the new board members and directors are all non US Residents/Citizens limiting the access to US Bank account, in the interim the CEO contributed personally to the needs of cash of the company off-balance.

	Amount in \$
Opening balance	<u>1,077,312</u>
Net movement during the period	<u>1,657,979</u>
Closing balance	<u>2,735,291</u>
<hr/> <hr/>	

5 Other current assets

Opening balance	178,750
Net movement during the period	1,244,451
Closing balance	<u>1,423,201</u>
<hr/> <hr/>	

The total Net amount of discontinued assets as per the book value on the 31st of March 2025 is classified under Other Current Assets awaiting realization or abandonment, these assets will be reclassified in the short term based on their final disposal outcome (see Note -9-)

6 Intangible assets

Opening balance	-
Net movement during the period	47,222,000
Closing balance	<u>47,222,000</u>
<hr/> <hr/>	

This intangible assets represents the Median value of the Concession rights in the Balfour project for \$32,025,000 Dollars merged to the company's Newly formed subsidiary by direct personal contribution of the Chairman/CEO accrued with the cumulative expense and cost of the exploration fully paid for \$15,197,000 Dollars upgrading the Mining project to the stage of Pre-production prior to its merge into the company.

The market value of the first parcel explored in the Balfour Project was estimated at approximately AUD \$200 million (\$131 million Dollars), according to the VALMIN Code.

7 Property, plant and equipment, net

Plant	8,200,000
Discontinued Assets	(8,200,000)
Closing balance	-

	Amount in \$
8 Other assets	
Opening balance	849,294
Net movement during the period	(849,294)
Closing balance	<hr/> <hr/> <hr/> -

9 Discontinued operations

The assets and liabilities disposed based on their book value on the 30th of September 2024 were as follows:

Assets

Property, plant and equipment	8,200,000
Other current assets	75,522
Other assets	887,322
Total assets	<hr/> <hr/> <hr/> 9,162,844

Liabilities

Accounts payable	(45,807)
Notes payable	(1,336,227)
Other long term liabilities	(130,382)
Loans	(6,220,627)
Convertible notes	(6,600)
Liabilities directly associated with assets	<hr/> <hr/> <hr/> (7,739,643)

Net Discontinued assets

1,423,201

Write-Off of Water Business & Recognition of New Mining Assets

As part of the acquisition and takeover completed during the last quarter, the Company has undergone a strategic transition, shifting its core business from water operations to copper mining.

1. Write-Off of the Water Business

The water business was operated by the previous owners and is no longer part of the Company's activities.

As a result:

All assets and liabilities related to the water business have been written off the books, ensuring a clean separation.

Any outstanding transactions or balances associated with the water business have been removed from the Company's financial statements.

There are no remaining financial obligations tied to this discontinued operation.

2. Recognition of New Copper Mining Assets

Following the takeover, the Company has acquired and integrated new copper mining assets, reflecting its new core business. These assets have been:

Recorded in the Company's balance sheet in accordance with applicable accounting standards.

Evaluated based on their book value or fair market valuation at the time of acquisition.

Classified under long-term assets, as they represent the Company's primary business going forward.

This transition marks a fundamental shift in the Company's strategic direction, with the exit from the water business and full focus on copper mining operations.

10 Accounts payable

Opening balance	99,084
Net movement in liabilities during the period	(99,084)
Closing balance	-

11 Loans

Opening balance	1,550,606
Net movement during the period	(1,550,606)
Closing balance	-

Notes payable have been settled and removed during the restructuring of the company end of Q4 2024.

12 Selling, general and administrative expense

Rent Expenses	437,668
Salaries & Wages	411,641
Stores and spare parts	1,459,708
Utilities	659,893
Consultancy Expenses	1,010,000
	<u>3,978,910</u>

13 Shareholder Current Account

Opening balance	-
Net movement in liabilities during the period	47,222,000
Closing balance	47,222,000

The Shareholder Current Account represents the direct personal contribution to equity of the Chairman/CEO of the Concession rights in the Balfour project merged to the company subsidiary without the issuance of stock or financial instrument

14 Contingencies and Commitments

AMERICA FIRSTCREDIT UNION ,a federally chartered credit union, Plaintiff, JOEL NATARIO AND JANE DOE NATARIO, as husband and wife; KATHRYN GAVIN AND JOHN DOE GAVIN, as husband and wife; HIRU CORPORATION, a Georgia corporation; AZ CUSTOM BOTTLED WATERLLC, a Nevada limited liability company; SALOME WATER AND ICE LLC, Nevada Limited Liability Company; ABC ORGANIZATIONS I-X; JOHN DOES 1-3; and JANE DOES 4-6, Defendants.

Case No.CV2023-012400 Aug19, 2024

This dispute stems from the ex-management Gavin associate Natario (as an unauthorized representative of HIRU) writing certain bank checks which were returned as NSF by the Plaintiff AMERICA FIRST CREDIT UNION. The bank never lost any money nor was these instruments honored by any receiving bank. Essentially there is no loss realized by the Plaintiff. The new management has furnished the Plaintiff with all evidence and supporting documentation that they in fact and the issuer were unaware and not responsible for