

# OPUS MAGNUM AMERIS, INC.

Amendment to Annual Report - OPUS 2024 Annual Disclosure Statement  
- Amended for 12/31/2024 originally published through the OTC Disclosure  
& News Service on [08/20/2025](#)

## Explanatory Note:

Correct the period end date in statement of changes in stockholders' deficit in item 9

*\*\*This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*

# **Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines**

## **OPUS MAGNUM AMERIS, INC.**

A Florida Corporation  
Room 615, Jinyuan Building  
No.1 South Daxing Rd  
Yancheng 224001  
China  
Company Telephone: +86 18101410508  
Company Email: 1484772461@qq.com  
SIC Code: 7389

### **Annual Report**

**For the Period Ending: December 31, 2024**

(the "Reporting Period")

As of December 31, 2024, the number of shares outstanding of our Common Stock was: 204,001,277

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### **Shell Status**

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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>1</sup> of the company has occurred over 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:

|                                     |                                       |
|-------------------------------------|---------------------------------------|
| August 5, 2011 to Present           | Opus Magnum Ameris, Inc.              |
| July 12, 1999 to August 5, 2011     | Teleservices International Group Inc. |
| October 2, 1996 to July 12, 1999    | Visitor Services International Corp.  |
| January 21, 1987 to October 2, 1996 | Dynasty Capital Corporation           |

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

None

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Current State and Date of Incorporation or Registration: State of Florida on January 21, 1987  
Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

None

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

None

The address(es) of the issuer's principal executive office:

Room 615, Jinyuan Building  
No.1 South Daxing Rd  
Yancheng 224001  
China

The address(es) of the issuer's principal place of business:

Check box 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:

On February 20th, 2023, Synergy Management Group, LLC signed an agreement with Guo Shun Tong Investment Group Limited in which Synergy Management agreed to sell voting control in a private transaction through the companies Special 2023 Series A Preferred Stock of the company.

## 2) Security Information

Transfer Agent

Name: TranShare Corporation  
Phone: 303.662.1112  
Email: kwhiteside@transhare.com  
Address: 17755 North US Highway 19 Suite 140  
Clearwater, FL 33764

Is the Transfer Agent registered under the Exchange Act?<sup>2</sup> Yes:  No:

## Publicly Quoted or Traded Securities

Trading symbol: OPUS  
Exact title and class of securities outstanding: Common Stock  
CUSIP: 68404C102  
Par or stated value: \$0.0001

Total shares authorized: 300,000,000 as of date: 12/31/2024  
Total shares outstanding: 204,001,277 as of date: 12/31/2024  
Total number of shareholders of record: 589 as of date: 12/31/2024

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

|  |                                       |                        |
|--|---------------------------------------|------------------------|
| Trading symbol:                                  | N/A                                   |                        |
| Exact title and class of securities outstanding: | Special 2022 Series Preferred A Stock |                        |
| CUSIP:   | N/A                                   |                        |
| Par or stated value:                             | \$.0001                               |                        |
| Total shares authorized:                         | 10                                    | as of date: 12/31/2024 |
| Total shares outstanding:                        | 10                                    | as of date: 12/31/2024 |
| Total number of shareholders of record:          | 1                                     | as of date: 12/31/2024 |

**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.**

All outstanding shares of Common Stock are of the same class and have equal rights and attributes. The holders of Common Stock are entitled to one vote per share on all matter submitted to a vote of stockholders of the Company. All stockholders are entitled to share equally dividends, if any, as may be declared from time to time by the Board of Directors out of funds legally available. In the event of liquidation, the holders of Common Stock are entitled to share ratably in all assets remaining after payment of all liabilities. The stockholders do not have cumulative or preemptive rights.

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

At this time there are 10 shares of Preferred Stock authorized as Special 2022 Series Preferred A Stock ("Preferred A Stock") and 10 are issued and outstanding.

The Preferred A Stock has super voting rights, and the stockholder is entitled to 60% of all votes (including, but not limited to, common stock, and preferred stock, including on an as converted basis) entitled to vote at each meeting of stockholders of the corporation (and written actions of stockholders in lieu of meetings) with respect to any and all matters presented to the stockholders of the corporation for their actions or consideration.

From time to time its Board of Directors may amend the Preferred class of stock. Accordingly, our Board of Directors is empowered, without stockholder approval, to issue Preferred Stock with dividend, liquidation, conversion, voting, or other rights, which could adversely affect the voting power or, other rights of the holders of the Common Stock. In the event of issuance, the Preferred Stock could be utilized, under certain circumstances, as a method of discouraging, delaying or preventing a change in control of the Company.

The Corporation shall not amend, alter or repeal the preferences, rights, powers or other terms of the Preferred A stock so as to affect adversely the Preferred A Stock or the holder thereof without the written consent or affirmative vote of the holder of the Preferred A Stock.

The Preferred A Stock is not entitled to participate in any proceeds available to the Corporation's shareholders upon the liquidation, dissolution or winding up of the Corporation.

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

Pursuant to Section 607.1201 of the Florida Business Corporation Act, and until these Bylaws require otherwise, no shareholder approval is required to acquire, transfer, exchange, sell, or

dispose of any assets of the Corporation in the ordinary course of business or after dissolving the Corporation. Notwithstanding any other provisions of these Bylaws, and consistent with Section 607.1202 of the Florida Business Corporation Act, shareholder approval is required prior to any non-routine business operations, such as a merger, consolidation, share-exchange, conversion, or dissolution, and any loans that may be provided under Section 5.08 of these Bylaws.

**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.**

The Company has not made any material modifications to rights of holders of the Company's securities during this reporting period.

**3) Issuance History**

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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**

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 <u>Opening Balance</u> :<br>Date <u>01/01/23</u> |   |  | *Right-click the rows below and select "Insert" to add rows as needed. |   |  |  |   |   |                                 |
|---|---|--|--|---|--|--|---|---|---------------------------------|
| Common: 4,001,277<br>Preferred: 10                                  |   |  |  |   |  |  |   |   |                                 |
| 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 (entities must have individual with voting / investment control disclosed). | 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. |

|          |              |            |               |         |    |               |     |            |          |
|----------|--------------|------------|---------------|---------|----|---------------|-----|------------|----------|
| 12/15/24 | New Issuance | 2,000,000  | Common Shares | \$.0001 | No | Yongli Wei    | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 2,000,000  | Common Shares | \$.0001 | No | Ying Han      | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 2,000,000  | Common Shares | \$.0001 | No | Shanggui Yang | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 2,000,000  | Common Shares | \$.0001 | No | Shimin Li     | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 2,000,000  | Common Shares | \$.0001 | No | Zhengfang Xu  | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | Fang Chen     | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 6,000,000  | Common Shares | \$.0001 | No | Ping Chen     | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | Gensuo Ye     | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 6,000,000  | Common Shares | \$.0001 | No | Xin Li        | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | FENGHUA CAI   | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 6,000,000  | Common Shares | \$.0001 | No | Xiaolan Su    | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | Juan Liu      | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | Jian Li       | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 8,000,000  | Common Shares | \$.0001 | No | Jie Han       | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | Aiqin Yu      | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 10,000,000 | Common Shares | \$.0001 | No | Shilu Lyu     | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | Yaping Dai    | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 10,000,000 | Common Shares | \$.0001 | No | Song Gao      | SPA | Restricted | Rule 144 |
| 12/15/24 | New Issuance | 4,000,000  | Common Shares | \$.0001 | No | Qun Lu        | SPA | Restricted | Rule 144 |

|   |              |             |                         |         |     |  |                |            |            |
|---|--------------|-------------|-------------------------|---------|-----|--|----------------|------------|------------|
|   |              |             |                         |         |     |  |                |            |            |
| 12/15/24  | New Issuance | 4,000,000   | Common Shares           | \$.0001 | No  | Lili Pan   | SPA            | Restricted | Rule 144   |
| 12/15/24  | New Issuance | 108,000,000 | Common Shares           | \$.0001 | No  | Zhengyi Cao  | SPA            | Restricted | Rule 144   |
| 6/27/2023   | Cancellation | 10          | 2022 Series A Preferred | N/A     | N/A | Synergy Management Group, LLC/Benjamin Berry       | Voting Control | Restricted | Rule 4(a)2 |
| 6/27/2023   | New Issuance | 10          | 2022 Series A Preferred | N/A     | N/A | Guo Shun Tong Investment Group Limited/Cao Zhengyi | Voting Control | Restricted | Rule 4(a)2 |
| Shares Outstanding <u>Ending Balance:</u><br>Date <u>12/31/24</u> |              |             |                         |         |     |  |                |            |            |
| Common: 204,001,277<br>Preferred: 10                              |              |             |                         |         |     |  |                |            |            |

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

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.

#### B. Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

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 (entities must have individual with voting / investment control disclosed). | Reason for Issuance (e.g. 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

The purpose of this section is to provide a clear description of the issuer’s current operations. In answering this item, please include the following:

**A. Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)**

On December 15, 2024, the Company issued 200 million common shares with par value \$0.0001 to obtain the 100% control of Billionaires Group Limited

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

Billionaires Group Limited

**C. Describe the issuers’ principal products or services**

The Company is in the healthcare business.

**5) Issuer’s Facilities**

The company rents an executive suite in China. There are no lease terms.

**6) Company Insiders (Officers, Directors, and Control Persons)**

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.*

| <b>Name of Officer/Director or Control Person</b> | <b>Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)</b> | <b>Residential Address (City / State Only)</b> | <b>Number of shares owned</b> | <b>Share type/class</b> | <b>Ownership Percentage of Class Outstanding</b> | <b>Control Person</b> |
|---|--|--|-------------------------------|-------------------------|--|-----------------------|
| Zhengyi Cao                                       | More than 5% shareholder   | China  | 108,000,000                   | Common Shares           | 52.94%   |                       |

|  |                          |                 |           |                         |       |             |
|--|--------------------------|-----------------|-----------|-------------------------|-------|-------------|
| Guo Shun Tong Investment Group Limited | More than 5% shareholder | China           | 10        | 2022 Series A Preferred | 100%  | Zhengyi Cao |
| Yaping Dai                             | Officer and Director     | Yancheng, China | 4,000,000 | Common Shares           | 1.96% |             |

**7) Legal/Disciplinary History**

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

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);

N/A

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

N/A

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;

N/A

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

N/A

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

N/A

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.

N/A

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.

N/A

## 8) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

### Securities Counsel

Name: N/A  
Firm:  
Address 1:  
Address 2:  
Phone:  
Email:

### Accountant or Auditor

Name Sherry Jin  
Firm: MH Partners  
Address 1: Room 2504E, City Point Tower, No. 666 West Huaihai Road  
Address 2: Changning District, Shanghai, China  
Phone: +86 13916878427  
Email: sherry.jin@mhpartners.com.cn

### Investor Relations

Name: N/A  
Firm:  
Address 1:  
Address 2:  
Phone:  
Email:

### *All other means of Investor Communication:*

X (Twitter): N/A  
Discord: N/A  
LinkedIn: N/A  
Facebook: N/A  
[Other ] N/A

### 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.

Name:  
Firm:  
Nature of Services:  
Address 1:

Address 2:  
Phone:  
Email:  
Relationship to Issuer:

**9) Disclosure & Financial Information**

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

Name: Yaping Dai  
Title: CEO  
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: Sherry Jin  
Title: Consultant  
Relationship to Issuer: Accounting

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

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

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

**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:

*Principal Executive Officer, Principal Financial Officer:*

I, Yaping Dai, certify that:

1. I have reviewed this 2024 Annual Disclosure Statement for Opus Magnum Ameris, 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.

Aug 15, 2025

/s/Yaping Dai

**OPUS MAGNUM AMERIS, INC.**  
**CONSOLIDATED BALANCE SHEETS**  
**(UNAUDITED)**

|  | <u>December<br/>31, 2024</u> | <u>December.<br/>31, 2023</u> |
|--|------------------------------|-------------------------------|
| <b>ASSETS</b>  |                              |                               |
| <b>Current assets</b>  |                              |                               |
| Cash   | \$ 116                       | \$ -                          |
| Prepaid expenses   | -                            | -                             |
| <b>Total current assets</b>  | <u>116</u>                   | <u>-</u>                      |
| Goodwill   | 31,087                       |                               |
| Property and equipment, net  | -                            | -                             |
| <b>TOTAL ASSETS</b>  | <b>\$ <u>31,203</u></b>      | <b>\$ <u>-</u></b>            |
| <b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>   |                              |                               |
| <b>CURRENT LIABILITIES</b>   |                              |                               |
| Accounts payable   | \$ -                         | \$ -                          |
| Other payables   | 11,202                       | -                             |
| <b>Total current liabilities</b>   | <u>11,202</u>                | <u>-</u>                      |
| <b>TOTAL LIABILITIES</b>   | <u><b>11,202</b></u>         | <u><b>-</b></u>               |
| <b>Commitments and Contingency</b>   |                              |                               |
| <b>STOCKHOLDERS' DEFICIT</b>   |                              |                               |
| Preferred stock, \$0.0001 par value, 10,000,000 shares authorized; Preferred stock 2022 Series A: 10 shares authorized; 10 shares issued and outstanding at December 31, 2024 and 2023 | -                            | -                             |
| Common stock, \$0.0001 par value; 300,000,000 shares authorized 204,001,277 and 4,001,277 issued and outstanding at December 31, 2024 and 2023   | 20,400                       | 400                           |
| Additional paid in capital   | (400)                        | (400)                         |
| Accumulated deficit  | -                            | -                             |
| Accumulated other comprehensive income   | 1                            | -                             |
| <b>TOTAL STOCKHOLDERS' DEFICIT</b>   | <u><b>20,001</b></u>         | <u><b>-</b></u>               |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</b>   | <b>\$ <u>31,203</u></b>      | <b>\$ <u>-</u></b>            |

The accompanying notes are an integral part of these consolidated financial statements.

**OPUS MAGNUM AMERIS, INC.**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(UNAUDITED)**

|   | For the years ended December 31, |           |
|---|----------------------------------|-----------|
|   | 2024                             | 2023      |
| Revenues  | \$ -                             | \$ -      |
| Cost of goods sold                                | -                                | -         |
| <b>Gross profit</b>                               | -                                | -         |
| <b>Operating expenses:</b>                        |                                  |           |
| Professional fees                                 | -                                | -         |
| Management fees, related party                    | -                                | -         |
| General and administrative expenses               | -                                | -         |
| <b>Total operating expenses</b>                   | -                                | -         |
| Income tax benefit (expense)                      | -                                | -         |
| <b>Net profit/(loss)</b>                          | \$ -                             | \$ -      |
| Earnings per share – basic                        | \$ 0.00                          | \$ 0.00   |
| Earnings per share –diluted                       | \$ 0.00                          | \$ 0.00   |
| Weighted average number of common shares – basic  | 12,744,446                       | 4,001,277 |
| Weighted average number of common shares –diluted | 12,744,446                       | 4,001,277 |
| Net profit/(loss)                                 |                                  |           |
| Other comprehensive income/(loss):                |                                  |           |
| Foreign currency translation adjustments          | 1                                |           |
| Comprehensive income                              | 1                                |           |

The accompanying notes are an integral part of these consolidated financial statements.

**OPUS MAGNUM AMERIS, INC.**  
**CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**(UNAUDITED)**

|   | Series A Preferred Stock |             | Common Stock       |                  | Addition<br>al Paid<br>in<br>Capital | Accumul<br>ated<br>Deficit | Accumulat<br>ed<br>comprehen<br>sive<br>income | Total            |
|---|--------------------------|-------------|--------------------|------------------|--------------------------------------|----------------------------|--|------------------|
|   | Shar<br>es               | Amou<br>nt  | Shares             | Amou<br>nt       |                                      |                            |  |                  |
| <b>Balance,<br/>December<br/>31, 2022</b> | <b>10</b>                | <b>\$ -</b> | <b>4,001,277</b>   | <b>\$ 400</b>    | <b>\$ -400</b>                       | <b>\$ -</b>                | <b>\$ -</b>                                    | <b>\$ -</b>      |
| Net loss                                  | -                        | -           | -                  | -                | -                                    | -                          | -  | -                |
| <b>Balance,<br/>December<br/>31, 2023</b> | <b>10</b>                | <b>\$ -</b> | <b>4,001,277</b>   | <b>\$ 400</b>    | <b>\$ -400</b>                       | <b>\$ -</b>                | <b>\$ -</b>                                    | <b>\$ -</b>      |
| Issuance of<br>common<br>stock            | -                        | -           | 200,000,000        | 20,000           | -                                    | -                          | -  | 20,000           |
| Net loss                                  | -                        | -           | -                  | -                | -                                    | -                          | -  | -                |
| Foreign<br>currency<br>translation        | -                        | -           | -                  | -                | -                                    | -                          | 1  | 1                |
| <b>Balance,<br/>December<br/>31, 2024</b> | <b>10</b>                | <b>\$ -</b> | <b>204,001,277</b> | <b>\$ 20,400</b> | <b>\$ -400</b>                       | <b>\$ -</b>                | <b>\$ 1</b>                                    | <b>\$ 20,001</b> |

The accompanying notes are an integral part of these consolidated financial statements.

**OPUS MAGNUM AMERIS, INC.**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

|  | For the years ended December 31, |      |
|--|----------------------------------|------|
|  | 2024                             | 2023 |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |                                  |      |
| Net profit/(loss)  | \$ -                             | \$ - |
| Changes in operating assets and liabilities:               | -                                | -    |
| Prepaid expenses   | -                                | -    |
| <b>Cash used in operating activities</b>                   | -                                | -    |
| Cash flows from investing activities:                      |                                  |      |
| Other investing cash received                              | 116                              | -    |
| <b>Net cash (used in) provided by investing activities</b> | 116                              | -    |
| Net change in cash   | 116                              | -    |
| Cash, beginning of period                                  | -                                | -    |
| Cash, end of period  | \$ 116                           | \$ - |
| Supplemental Cash Flow Information:                        |                                  |      |
| Cash paid for interest                                     | \$ -                             | \$ - |
| Cash paid for income taxes                                 | \$ -                             | \$ - |

The accompanying notes are an integral part of these consolidated financial statements.

**OPUS MAGNUM AMERIS, INC.**  
**Notes to Consolidated Financial Statements**

**NOTE 1 ORGANIZATION AND DESCRIPTION OF BUSINESS**

OPUS MAGNUM AMERIS, INC. (the “Company” or “OPUS”) was originally incorporated as Dynasty Capital Corporation, under the laws of the State of Florida on October 1, 1986. The Company completed a name change to Visitors Services International Corp. effective October 2, 1996. The Company completed a name change to TeleServices International Group Inc. effective March 4, 1997. The Company completed a name change to TeleServices Internet Group Inc. effective July 12, 1999. The Company completed a name change to OPUS MAGNUM AMERIS, INC. effective August 5, 2011.

On February 20th, 2023 Synergy Management Group, LLC signed an agreement with Guo Shun Tong Investment Group Limited in which Synergy Management agreed to sell voting control in a private transaction through the companies Special 2023 Series A Preferred Stock of the company.

On June 27, 2023, Guo Shun Tong Investment Group Limited purchased from Synergy Management Group, LLC Ten (10) Special 2023 Series A Preferred Stock.

Opus Magnum Ameris Inc., formerly TeleServices Internet Group Inc. was a development stage enterprise formed to evaluate, structure and complete a business combination in the form of a merger with, or acquisition of, prospects consisting of private companies, partnerships or sole proprietorships.

On December 15, 2024, the Company issued 200 million common shares with par value \$0.0001 to obtain the 100% control of Billionaires Group.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Presentation*

The accompanying consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (“U.S. GAAP”).

*Consolidated Principles of consolidation*

The consolidated financial statements include the accounts of the Company and its subsidiaries. All inter-company balances and transactions have been eliminated.

*Use of estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates and assumptions are based on the Company’s historical results as well as management’s future expectations. Actual results could differ from those estimates.

*Cash and cash equivalents*

Cash and cash equivalents consist of amounts held as cash on hand, bank and money market deposits, and marketable securities with maturities of less than 90 days.

*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.

#### Fair Value of Financial Instruments

ASC subtopic 825-10, Financial Instruments ("ASC 825-10") requires disclosure of the fair value of certain financial instruments. The carrying value of cash and cash equivalents, accounts payable and accrued liabilities when reflected in the balance sheets, approximate fair value because of the short-term maturity of these instruments. All other significant financial assets, financial liabilities and equity instruments of the Company are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed. The Company follows ASC subtopic 820-10, Fair Value Measurements and Disclosures ("ASC 820-10") and ASC 825-10, which permits entities to choose to measure many financial instruments and certain other items at fair value.

#### Goodwill

Goodwill represents the excess of the purchase price of an acquired business over the amount assigned to the assets acquired and liabilities assumed. Goodwill is not amortized but are subject to impairment testing on an annually basis or more frequently if events or circumstances indicate a potential impairment. These events or circumstances could include a significant change in the business climate, regulatory environment, established business plans, operating performance indicators or competition. Potential impairment indicators may also include, but are not limited to, (i) significant changes to estimates and assumptions used in the most recent annual or interim impairment testing, (ii) downward revisions to internal forecasts, and the magnitude thereof, (iii) declines in our market capitalization below our book value, and the magnitude and duration of those declines, (iv) a reorganization resulting in a change to our operating segments, and (v) other macroeconomic factors, such as increases in interest rates that may affect the weighted average cost of capital, volatility in the equity and debt markets, or fluctuations in foreign currency exchange rates that may negatively impact our reported results of operations.

#### Foreign Currency Translation

The Company maintains its financial statements in its functional currency, which is US dollar ("USD"). Monetary assets and liabilities denominated in currencies other than the functional currency are translated into the functional currency at rates of exchange prevailing at the balance sheet dates. Exchange gains or losses arising from foreign currency transactions or translation of monetary assets and liabilities denominated in foreign currencies are included in the statement of operations for the respective periods.

Exchange rates used in these financial statements, USD to CNY, are 7.1844 at December 31, 2024.

#### Income taxes

Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss, capital loss and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. The Company records interest and penalties related to unrecognized tax benefits as a component of general and administrative expenses. Our federal tax return and any state tax returns are not currently under examination.

The Company has adopted FASB ASC 740-10, Accounting for Income Taxes, which requires an asset and liability approach to financial accounting and reporting for income taxes. Deferred income tax assets and liabilities are computed annually from differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized.

#### Net Income (Loss) Per Common Share

The Company computes loss per common share, in accordance with FASB ASC Topic 260, Earnings Per Share, which requires dual presentation of basic and diluted earnings per share. Basic income or loss per common share is computed by dividing net income or loss by the weighted average number of common shares outstanding during the period. Diluted income or loss per common share is computed by dividing net income or loss by the weighted average number of common shares outstanding, plus the issuance of common shares, if dilutive, that could result from the exercise of outstanding stock options and warrants.

#### Recently issued accounting pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

### **NOTE 3 OTHER PAYABLES**

As of December 31, 2024 and 2023, other payables consisted of the following:

|        | <b>December 31,<br/>2024</b> | <b>December 31,<br/>2023</b> |
|--------|------------------------------|------------------------------|
| Others | \$ 11,202                    | \$ -                         |
| Total  | <u>\$ 11,202</u>             | <u>\$ -</u>                  |

### **NOTE 4 GOODWILL, NET**

As of December 31, 2024 and 2023, goodwill consisted of the following:

|                              |                  |
|------------------------------|------------------|
| Balance at December 31, 2023 | \$ -             |
| Acquisition                  | 31,087           |
| Impairment losses            | -                |
| Balance at December 31, 2024 | <u>\$ 31,087</u> |

Goodwill of \$31,087 attributable to the acquisition of Billionaires Group that occurred on December 15, 2024.

#### **NOTE 5 GOING CONCERN**

As of December 31, 2024, the Company had total cash and cash equivalent of \$116 and accumulated deficit of \$0. For the year ended December 31, 2024, the Company had incurred a net loss of \$0 and used net cash in operations of \$0. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Based on our current operating and investing plan, the management has concluded that substantial doubt is not alleviated regarding the Company's ability to continue as a going concern for 12 months from the date of issuance of these financial statements.

The Company's continuation as a going concern is dependent on its ability to generate sufficient cash flows from operations to meet its obligations, and/or obtaining additional financing from its shareholders or other sources, as may be required.

#### **NOTE 6 COMMENTS AND CONTINGENCIES**

During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with FASB ASC 450-20-50, Contingencies. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. As of December 31, 2024 and 2023, the Company is not aware of any contingent liabilities that should be reflected in the financial statements.

#### **NOTE 7 RELATED PARTY TRANSACTIONS**

The company was not engaging in any business activities during the reporting periods, and has no related party transactions and balances

#### **NOTE 8 EQUITY**

##### Preferred Stock

The Company has 10,000,000 Shares of Preferred Stock authorized, and 10 Shares of Preferred Stock issued and outstanding with a par value of \$0.0001.

2022 Series A — The Series A Preferred has the following designations:

- Each share of preferred stock is convertible into 10,000,000 shares of common stock
- The holders are not entitled to receive dividends
- Voting: The holder of this Series of Preferred shall vote with other classes on a converted share basis of 10,000,000 votes per share of preferred stock.

##### Common Stock

The Company has 300,000,000 shares of common stock authorized at par value of \$0.0001. As of December 31, 2024 and 2023, there were 204,001,277 and 4,001,277 shares of common stock were issued and outstanding, respectively.

#### **NOTE 9 SUBSEQUENT EVENTS**

As at the date these financial statements are ready to be released, the Company has no subsequent events to disclose.