AUTRIS

A Nevada Corporation

Balboa Office Center

Apto 18C Avenida Balboa y Calle 27

Panama City, Republic of Panama 07096

Tel: +1 786 400 1888

www.autrisgroup.com

info@autrisgroup.com

Annual Report

For the year ending June 30th, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

289,805,034	**June 30th 2025**	**(current reporting period)**
131,251,359	**June 30th, 2024**	**(most recent completed year end)**

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

[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.

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.

> ***Autris was incorporated on February 28th, 2000 as Big Sky Productions, Inc. On January 6th, 2014 the company changed its name to Autris.***

Current State and Date of Incorporation or Registration: ***Incorporated in the State of Nevada February 28th, 2000***

Standing in this jurisdiction: (e.g. active, default, inactive): ***Autris is in good standing and 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:

- ***On January 1st, 2024 Autris acquired 100% of the issued and outstanding shares of EcoVillages Design, S.A from the company founders, Mr. Patrick Hiebert and Mr. Spencer Hiebert.***
- ***On April 1st, 2024 Autris acquired 100% of Vida Verde Holdings Panama Inc.***
- ***On June 30th, 2024 Autris acquired 100% of EcoVillages LLC, a Wyoming corporation.***
- ***On September 30th, 2024, the company acquired Plus Odds, Inc. which owns a development property located in the Province of Chiriqui, Republic of Panama.***
- ***On October 1st, 2024, the company completed the purchase of 100% of CAS Restaurante Holdings, S.A (In trust), owner of the Sea Salt Restaurant, located in Nicaragua.***
- ***On June 30th, 2025, the company acquired 100% of Lion Shark Limited, a Nicaraguan property development company.***
- ***On March 15th, 2025 the company formed Finca Paso Fino de Las Vegas, S.A, a joint venture company owned 51% by Autris subsidiary, EcoVillages Design S.A. which purchased a 33.6 hectare development property located in Costa Rica.***
- ***On June 30th, 2025 the company acquired a 138.22 hectare parcel of land in the Atenas region of Costa Rica to build its newest Veritas Village.***

Address of the issuer's principal executive office:

Balboa Office Center
Apto 18C, Avenida Balboa y Calle 27
Panama City, Republic of Panama 07096

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:

On June 3rd, 2022 pursuant to an order granted in the District of Clark County, Nevada (case number A-22-852240-C, Uma LLC, represented by Ms. Nikki Lee was granted custodianship of Autris, for the purposes of restoring the company into good standing. The custodian fulfilled its mandate, and on September 14th, 2023 the 8th District Court of Clark County Nevada granted a final discharge of the custodianship

2) Security Information

<u>Transfer Agent</u>

Name: **Securities Transfer Corporation**
Phone: **1(469) 633-0101**
Email: **sevans@stctransfer.com**

Address: **2901 N. Dallas Parkway Plano, Texas 75093**

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	AUTR	
Exact title and class of securities outstanding:	Common Shares	
CUSIP:	05335A102	
Par or stated value:	$0.001	
Total shares authorized:	500,000,000	as of June 30th, 2025
Total shares outstanding:	289,805,034	as of June 30th, 2025
Total number of shareholders of record:	45	as of September 17, 2024

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

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

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Title and Class of the Security	**Special 2022 Series "A" Preferred Share**	
Par or stated Value:	$0.001	
Total Shares Authorized	1	as of June 30, 2025
Total Shares Outstanding	0	as of June 30, 2025
Total number of shareholders of Record	0	as of June 30, 2025

Title and Class of the Security	Series "B" Preferred Share	
Par or stated Value:	$0.001	
Total Shares Authorized	5,000,000	as of June 30, 2025
Total Shares Outstanding	none	as of June 30, 2025
Total number of shareholders of Record	none	as of June 30, 2025

Title and Class of the Security	Series "C" Preferred Share	
Par or stated Value:	$0.001	
Total Shares Authorized	5,000,000	as of June 30, 2025
Total Shares Outstanding	none	as of June 30, 2025
Total number of shareholders of Record	none	as of June 30, 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 preemptive rights.**

   Each Common Share is entitled to one vote cast at any meeting of shareholders, and is entitled to participate in dividends and liquidation pro rata, if and when declared by the Board of Directors. There are no preemptive rights.

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

RESTATED

Certificate of Designation

Preferred Stock Class:

Special 2022 Series A Preferred Stock

Autris

DESIGNATION AND AMOUNT

The designation of this series consists of one (1) share of Special 2022 Series A Preferred Stock and is the Series A Preferred Stock (the 'Series A Preferred Stock").

DIVIDENDS

The Holder of Series A Preferred Stock will not be entitled to receive dividends of any kind, including but not limited to dividends paid on Common Stock.

CONVERSION

The Holder of the Series A Preferred Stock shall have the right to convert shares of the Series A Preferred Stock at the conversion ratio of forty-five million (45,000,000) shares of Common Stock for each single (1) share of Series A Preferred Stock. Shares of Series A Preferred Stock are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible to the same number of Common Shares after the reverse split as would have been prior to the reverse split. The conversion rate of the Series A Preferred Stock would increase proportionately in the case of forward splits and may not be diluted by a reverse split following a forward split.

LIQUIDATION PREFERENCE

The Series A Preferred Stock shall not have any liquidation rights with respect to liquidation preference upon the event of any liquidation, dissolution or winding up of the Corporation.

VOTING RIGHTS

If at least one share of Series A Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Preferred Stock at any given time, regardless of their number, shall have voting rights equal to three (3) times the sum of:
The total number of shares of Common Stock which are issued and outstanding at the time of voting, plus,
the total number of votes granted to any preferred stock series which are issued and outstanding at the time of voting

Each individual share of Series A Preferred Stock shall have the voting rights equal to three times the sum of all shares of Common Stock issued and outstanding at the time of voting plus the cumulative voting rights of all preferred stock series issued and outstanding at the time of voting divided by the number of shares of Series A Preferred Stock issued and outstanding at the time of voting.

Certificate of Designation

Preferred Stock Class:

Series B

Autris

DESIGNATION AND AMOUNT

The designation of this series consists of five million (5,000,000) shares of Preferred Stock and is the Series B Preferred Stock (the 'Series B Preferred Stock").

DIVIDENDS

The Holder of Series B Preferred Stock will not be entitled to receive dividends of any kind when, and if, declared by the Board of Directors at their sole discretion.

CONVERSION

a. The Holder of the Series B Preferred Stock shall have the right, from time to time, to convert shares of the Series B Preferred Stock at the conversion ratio of five (5) shares of Common Stock for each single (1) share of Series B Preferred Stock. Shares of Series B Preferred Stock are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible to the same number of Common Shares after the reverse split as would have been equal to the ratio herein prior to the reverse split. The conversion rate of the Series B Preferred Stock would increase proportionately in the case of forward splits, and may not be diluted by a reverse split following a forward split.
b. If at any time or times after the issuance of Series B Preferred Stock to the Holder, the Company proposes for any reason to register any shares of its Common Stock for public sale under the Securities Act of 1933, as amended (whether in connection with a public offering of securities by the Company, a secondary offering of securities by stockholders of the Company, or both), the Company will promptly give written notice thereof to the Holder, such notice to include a brief description of the proposed registration and offering including the total proposed size, other anticipated selling shareholders, identity of the underwriter (if any), and anticipated range of offering prices. Within ten (10) days after receipt of such notice, the Holder may elect in writing to include a portion of his Series B Preferred Stock converted into the Company's Common Shares (including all vested options to purchase shares) for sale and registration in such proposed offering, in which case the Company will effect the registration under the Securities Act of 1933 of all such shares (and options) requested by the Holder up to the total number of the Holder's shares (including options). The Company shall not be required to include any shares of the Holder unless the Holder accepts the standard and customary terms of the underwriting as reasonably agreed upon by the Company and the managing underwriter(s) for such offering. The Company will bear all costs associated with the inclusion of the Holder's shares in any offering.
c.

LIQUIDATION PREFERENCE

The Series B Preferred Stock shall have liquidation rights with respect to liquidation preference upon the event of any liquidation, dissolution or winding up of the Corporation, either voluntary or involuntary equal to the number of shares of Common Stock as if all Series B Preferred Shares remaining issued and outstanding were converted to Common Stock.

VOTING RIGHTS - Each share of Series B Preferred Stock shall have ten (10) votes for any election or other vote placed before the shareholders of the Company.

Waiver. Notwithstanding any provision in this Certificate of Designation to the contrary, any provision contained herein and any right of the Holder of Series B Preferred Stock granted hereunder may be waived as to all shares of Series B Preferred Stock (and the Holder thereof) upon the written consent of the Holder.

Certificate of Designation

Preferred Stock Class:

Series C

Autris

DESIGNATION AND AMOUNT

The designation of this series consists of five million (5,000,000) shares of Preferred Stock and is the Series C Preferred Stock (the ‘Series C Preferred Stock”).

DIVIDENDS

The Holder of Series C Preferred Stock will not be entitled to receive dividends of any kind when, and if, declared by Board of Directors at their sole discretion.

CONVERSION

d. The Holder of the Series C Preferred Stock shall have the right, from time to time, to convert shares of the Series C Preferred Stock at the conversion ratio of thirty (30) shares of Common Stock for each single (1) share of Series C Preferred Stock. Shares of Series C Preferred Stock are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible to the same number of Common Shares after the reverse split as would have been equal to the ratio herein prior to the reverse split. The conversion rate of the Series C Preferred Stock would increase proportionately in the case of forward splits, and may not be diluted by a reverse split following a forward split.

e. If at any time or times after the issuance of Series C Preferred Stock to the Holder, the Company proposes for any reason to register any shares of its Common Stock for public sale under the Securities Act of 1933, as amended (whether in connection with a public offering of securities by the Company, a secondary offering of securities by stockholders of the Company, or both), the Company will promptly give written notice thereof to the Holder, such notice to include a brief description of the proposed registration and offering including the total proposed size, other anticipated selling shareholders, identity of the underwriter (if any), and anticipated range of offering prices. Within ten (10) days after receipt of such notice, the Holder may elect in writing to include a portion of his Series C Preferred Stock converted into the Company's Common Shares (including all vested options to purchase shares) for sale and registration in such proposed offering, in which case the Company will effect the registration under the Securities Act of 1933 of all such shares (and options) requested by the Holder up to the total number of the Holder's shares (including options). The Company shall not be required to include any shares of the Holder unless the Holder accepts the standard and customary terms of the underwriting as reasonably agreed upon by the Company and the managing underwriter(s) for such offering. The Company will bear all costs associated with the inclusion of the Holder's shares in any offering.

LIQUIDATION PREFERENCE

The Series C Preferred Stock shall have liquidation rights with respect to liquidation preference upon the event of any liquidation, dissolution or winding up of the Corporation, either voluntary or involuntary equal to the number of shares of Common Stock as if all Series C Preferred Shares remaining issued and outstanding were converted to Common Stock.

VOTING RIGHTS - Each share of Series C Preferred Stock shall have one (1) vote for any election or other vote placed before the shareholders of the Company.

Waiver.

Notwithstanding any provision in this Certificate of Designation to the contrary, any provision contained herein and any right of the Holder of Series C Preferred Stock granted hereunder may be waived as to all shares of Series C Preferred Stock (and the Holder thereof) upon the written consent of the Holder.

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

None

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

None

3) Issuance History

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****.*

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:
No: ☐ Yes: ☒ (If yes, you must complete the table below)

Shares Outstanding Opening Balance: June 30th, 2022 **Common:** 31,251,359 **Preferred:** None			*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.**
Sept 30th, 2023	New Issuance	1	Special 2022 Series "A" Preferred Share	$.001	No	Mr. Arnold Patrick Hiebert	Issuance of Control share	Restricted	Rule 144
Dec 12th,2023	New Issuance	100,000,000	Common Shares	$.00132	No	Mr. Arnold Patrick Hiebert	Asset Purchase	Restricted	Rule 144
August 10th, 2024	Cancellation of Shares	(5,838,318)	Common Shares	$0.00	N/A	Derek Naidoo	Cancellation	Restricted	Rule 144
October 23rd, 2024	Cancellation of Shares	(50,000)	Common Shares	$.005	N/A	Edward Pagel	Purchase for Cancellation	Restricted	Rule 144
October 23rd, 2024	Cancellation of Shares	(200,000)	Common Shares	$.005	N/A	Mirza Santillan	Purchase for Cancellation	Restricted	Rule 144
March 27th, 2025	New Issuance	136,841,993	Common Shares	$.0048	Yes	Velarium Group Holdings, S.A. (note 1)	Asset Purchase	Restricted	Rule 144
June 9th, 2025	Cancellation	(250,000)	Common Shares	.014	N/A	Lilac Trading LLC	Purchase for Cancellation	Free Trading	
June 30th, 2025	Cancellation	(1)	Special 2022 Series "A" Preferred Share	$0.00	N/A	Arnold Patrick Hiebert	Cancellation	Restricted	Rule 144

April 6th, 2025	New Issuance	3,000,000	Common Shares	$.0158	Yes	Leslie Anderstrom	Settlement	Restricted	Rule 144
April 6th, 2025	New Issuance	25,050,000	Common Shares	$.0158	Yes	Don Morrison	Asset Purchase	Restricted	Rule 144
Shares Outstanding on Date of This Report: Ending Balance: June 30th, 2025 Common: 289,805,034 Preferred: None									

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, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

Note (1) Arnold Patrick Hiebert and Spencer Hiebert each own 50% of Velarium Group Holdings S.A.

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

[☒] Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance ($)	Outstanding Balance ($) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion[5]	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)

Total Outstanding Balance: **Total Shares:**

Any additional material details, including footnotes to the table are below:

None

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")

[5] The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

FREEDOM AND SUSTAINABILITY ORIENTED COMMUNITY CREATOR Autris is the holding company for EcoVillages, the developer of the Veritas Villages freedom and sustainability-oriented communities throughout Latin America, and Vida Verde, an agroforestry development company. Autris is breaking ground with Veritas Villages by creating a new concept in community living based on its own F.I.R.S.T. philosophy (Freedom, Independence, Resilience, Sustainability and Transparency). Political divisiveness and authoritarian leaning governments are gripping the western world, and an ever-expanding group of informed people are looking to break free from it. Autris provides the solution by creating Veritas Village freedom and sustainability-oriented communities throughout Latin America. Vida Verde Agroforestry provides the opportunity to not only own lucrative producing land in our teak and avocado agroforestry projects, but also to use the ownership of these parcels to apply for a second residency and ultimately citizenship in various countries in Latin America. Many people looking for a freedom and sustainability-oriented lifestyle are also wanting to have multiple residencies. The combination of a Veritas Village community home and residency through the investment in the home or through Vida Verde Agroforestry parcels gives our clients both a landing pad and residency and is a powerful solution that makes Autris a whole new asset class with high expansion potential.

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

Company Name	**Jurisdiction of Incorporation**
Veritas Village Holdings Panama S.A	Panama (100% owned subsidiary)
EcoVillages Design, S.A	Panama (100% owned subsidiary)
EcoVillages LLC	Wyoming (100% owned subsidiary)
Vida Verde Panama Holdings Inc.	Panama (100% owned subsidiary)
Plus Odds, Inc.	Panama (100% owned subsidiary)
Lion Shark Limited	Belize (100% owned subsidiary)
Finca Paso Fino de Las Vegas, S.A	Costa Rica (51% owned subsidiary)
CAS Restaurante Holdings S.A	Nicaragua (100% owned subsidiary)
3-101-940077 S.A, DBA Veritas Village Atenas	Costa Rica (100% owned subsidiary)

C. Describe the issuers' principal products or services.

Summary of Business Operations

Autris, Inc. is a holding company with active operations in self-sustainability oriented communities, agroforestry investment, and hospitality across Latin America. Through its wholly owned subsidiaries, Autris designs, develops and manages residential communities built around personal freedom, resilience, and independent living, as well as income-generating lifestyle ventures and an agroforestry investment project producing teak and avocado in Nicaragua. The company is actively growing its base across Panama, Nicaragua, and Costa Rica. Summaries of subsidiary operations are listed below:

Subsidiary Summaries

1. EcoVillages Design S.A. ***(Panama)***

Acquired: January 1, 2024
EcoVillages Designs serves as the creative and development engine behind Autris' sustainability-oriented residential communities. Specializing in intentional design, planning, and construction, the company develops the **Veritas Villages** brand—luxury communities focused on freedom, self-reliance, and sustainability.

Website: https://www.veritasvillages.com/

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2. Veritas Village Holdings Panama, S.A.

Acquired: October 1, 2023
This subsidiary holds **Veritas Village – Coronado**, an 87-homesite community situated on 19.2 hectares near the Pacific Coast of Panama. The development features a mix of homes, community orchards, gardens, and alternative energy systems. Designed for self-sufficiency, it embodies the **F.I.R.S.T. Philosophy** (Freedom, Independence, Resiliency, Sustainability, Transparency).

Website: https://www.veritasvillages.com/

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3. Plus Odds Inc, S.A. ***(Panama)***

Acquired: September 30, 2024
Plus Odds Inc. is the property owner of **Veritas Village – Chiriquí**, a planned community in the lush Chiriqui region of Panama. Currently in development, the project is aimed at individuals seeking resilient and freedom-based living in a tropical climate. Launch is projected for **June 2025**.

Website or Project Page: https://www.veritasvillages.com/chiriqui

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4. Lion Shark Limited ***(Nicaragua)***

Acquired: June 30th, 2025

Lion Shark Limited owns a development property within **Gran Pacifica Resort** in Nicaragua. This development is being integrated into the Veritas Village portfolio and is part of the broader Playa Pacifica master-planned vision for sustainable luxury living.

Website: https://www.veritasvillages.com/playa-pacifica

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5. Finca Paso Fino de Las Vegas, S.A. ***(Costa Rica)***

Acquired: March 15th, 2025.

This 51% controlled subsidiary holds a recently acquired property in Costa Rica, part of Autris' expansion into new high-value lifestyle markets. The site is planned for development into a self-sustainable community that follows the Veritas Villages model focused on self-reliance, sustainability, and personal freedom. Additional details will be provided as development milestones are reached.

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6. Vida Verde Holdings Panama S.A. ***(Nicaragua)***

Acquired: April 1, 2024
Vida Verde manages a 60-acre **teak and avocado agroforestry farm** near El Rosario, Nicaragua. The project offers investors long-term returns and a pathway to second residency. The original 54

parcels have been sold out, with a second farm now under preparation. The venture supports both environmental reforestation and local employment.

Website: https://www.vidaverdeagroforestry.com/

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7. CAS Restaurant Holdings S.A. *(Nicaragua)*

Acquired: October 1, 2024
CAS Restaurant Holdings operates **SeaSalt Restaurante**, a premier oceanfront restaurant located in the Gran Pacifica Resort. The venue offers high-end dining with seafood, steaks, and pastas, alongside access to a beachfront infinity pool. It serves as both a resident amenity and a public attraction.

*Website:*https://www.instagram.com/seasalt_restaurant/

8. 3-101-940077 S.A, DBA Veritas Village Atenas

Acquired; June 30th, 2025

3-101-940077 S,A is a Costa Rican company formed to acquire and develop land in the Atenas region , to be known as Veritas Village, Atenas.

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.

As noted above in Section 4.B, Autris through its subsidiaries operates in multiple Latin American countries. The company maintains leased corporate offices at a rate of $1,300 per month one year term expiring January 1st, 2026, located at:

Balboa Office Center
Apto 18C, Avenida Balboa y Calle 27
Panama City, Republic of Panama 07096

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.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Mr. Arnold Patrick Hiebert	**CEO, Director, Control Shareholder**	**Panama City, Republic of Panama**	**Shares owned through Velarium Group Holdings S.A**	**Common**	**See Note 1**
Mr. Spencer Hiebert	**Director,Chief Design Officer, Control Shareholder**	**North Saanich, British Columbia, Canada**	**5,000 common shares owned directly Indirectly Shares owned through Velarium Group Holdings, S.A**	**Common**	**See Note 1**
Mr. Mikkel Thorup	**Director, shareholder**	**Chame, Republic of Panama**	**13,750,000**	**Common**	**4.7445%**
Mr. Don Morrison	**CFO, Director +5% shareholder**	**Panama City, Republic of Panama**	**25,050,000**	**Common**	**8.643%**
Mr. Erik Vik	**COO**	**Panama City, Republic of Panama**	**nil**	**nil**	**nil**
Velarium Group Holdings, S.A (Arnold Patrick Hiebert and Spencer Hiebert control persons)	**Control Shareholder**	**Panama City, Republic of Panama**	**223,091,993**	**Common**	**76.98% (note 1)**

NOTE 1: Velarium Group Holdings S.A is owned 50% by Arnold Patrick Hiebert (CEO, and Director), and 50% by Spencer Hiebert (Director and Chief design Officer) Spencer Hiebert is the son of Arnold Patrick Hiebert.

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);

   None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

   None

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

   None

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

   None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

   None

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

   None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

   None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.
Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.
Securities Counsel

Name: Donald Keer
Address: 3663 Greenwood Circle, Chalfont P.A 18914
Phone: 212-962-9378
Email: don@keeresq.com

Accountant or Auditor

Name: Gilberto Cardoze
Firm: Gilberto Cardoze y Cie
Address 1: Edificio Plaza Paficica, Planta alta oficina 2 Avenida 4ta Oeste, David, Chiriqui
Republic of Panama
Phone: 1 (507) 6789-7422
Email: gilberto.contabilidad@gmail.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
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.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____

Email: _____

9) Disclosure & Financial Information

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

Name: **Mr. Arnold Patrick Hiebert**
Title: **CEO**
Relationship to Issuer: **CEO & Director**

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: **Mr. Don Morrison**
Title: **CFO**
Relationship to Issuer: **CFO**
Describe the qualifications of the person or persons who prepared the financial statements:[6] **Mr. Morrison has over 25 years experience of financial overview**

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:

I,**Arnold Patrick Hiebert** certify that:

[6] The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

1. I have reviewed this Disclosure Statement for **<u>Autris</u>**

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.

<u>October 12th,, 2025</u>

_____ [CEO's Signature] Arnold Patrick Keith Hiebert

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

Principal Financial Officer:

I, <u>Don Morrison</u> certify that:

1. I have reviewed this Disclosure Statement for **Autris**

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.

<u>October 12th, 2025</u>

[CFO's Signature] don morrison

(Digital Signatures should appear as "/s/ [Don Morrison]")

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30th, 2025 AND 2024

(UNAUDITED)

NOTICE TO READER

The accompanying unaudited condensed consolidated financial statements of Autris (the "Company") have been prepared by, and are the responsibility of management.

Responsibilities of Management and Those Charged with Governance for the Financial Statements.

The accompanying unaudited condensed consolidated financial statements of Autris (the "Company") have been prepared by management. Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

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Condensed Consolidated Financial Information

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Autris
Consolidated Condensed Statement of Financial Position (unaudited)

	Notes		June 30, 2025		June 30, 2024
ASSETS					
Current assets	**Notes**				
Cash and cash equivalent	21		2,260,723		939,014
Due from Related Company			-		45,988
Deposits and Prepaid Expenses			169,322		7,695
Accounts Receivable	3		848,587		1,997,225
Digital Assets	8		1,154,465		250,613
Marketable Securities	9		115,343		-
Total current assets		$	4,548,440	$	3,240,535
Non-Current assets					
Capitalized Development costs	4		1,001,520		586,805
Furniture and Fixtures	5		34,873		12,265
Property, Plant and Equipment	5&10		37,257,622		4,679,557
Accumulated Depreciation	5		(91,597)		(14,381)
Construction in Progress	7		1,244,741		1,600,679
Loan to affiliated companies			58,872		82,418
Goodwill Investments	19		10,010		10,010
Inventory			202,691		-
Agroforestry Land held for development	6		132,100		154,062
Total Non-Current Assets		$	39,850,833	$	7,111,415
Total Assets		$	44,399,273	$	10,351,950
LIABILITIES AND STOCKHOLDERS´DEFICIT					
Current Liabilities					
Accounts Payable			464,193		390,215
Total Current Liabilities		$	464,193	$	390,215
Total Long Term Liabilities					
Promissory Note Payable	12		800,000		-
Deferred Revenue	13		6,691,573		3,892,863
Customer Deposits			59,080		79,264
Partnership Interests	14		885,000		820,000
Inter-company Payable			-		8,000
Minority Interest	15		220,500		-
Mortgage Payable	11		15,587,326		109,689
Loan from Affiliated company			-		(5,000)
Total Long Term Liabilities		$	24,243,479	$	4,904,816
Total Liabilities		$	24,707,671	$	5,295,031
Stockholders´Deficit					
Common stock, $.001 par value; 500,000,000 shares authorized:	23				
289,805,034 issued and outstanding as of June 30, 2025 and 131,251,359 as at June 30, 2024			289,805		141,261
Special Series "A" 2022 Preferred Share, Par Value $.001 1 share authorized:					
Issued Nil Preferred Share as at June 3, 2025, 1 Preferred share as at June 30, 2024			-		-
Common Share Subscriptions			-		800,000
Additional Paid in Capital			1,695,702		1,409,841
Additional Surplus			16,991,013		3,900,000
Accumulated Deficit			715,081		(1,194,183)
Total Stockholders´Deficit			19,691,601		5,056,919
Total Liabilities and Stockholders Deficit		$	44,399,273	$	10,351,950

AUTRIS

AUTRIS

Consolidated Condensed Statement of Operations and Comprehensive Income (Loss) (unaudited)

	Notes	For the Year ended June 30, 2025	2024
Revenue			
Commissions Earned		-	33,974
Teak Parcels		-	132,000
Management Fees		-	75,000
Sea Salt Restaurant Food & Beverages		342,161	-
AgroForestry Services		39,760	4,290
Home Sales		779,415	-
Rental Revenues		23,185	-
Total Revenue		$ 1,184,520	$ 245,264
Cost of Revenue			
Sea Salt Restaurant Food & Beverage		246,756	-
Sales Commissions		-	17,128
Cost of Teak Parcels		-	11,985
AgroForestry Services		35,424	-
Home Construction Costs		603,772	-
Rental Costs		2,003	-
Total Cost of Revenue		$ 887,954	$ 29,113
Gross Profit before Expenses		$ 296,566	$ 216,151
Operating Expenses			
Repairs and Maintenance Bank		29,181	644
and Wire Charges Utilities		17,408	3,853
Salaries and Professional Fees		9,827	2,603
Legal and Professional Fees		96,798	51,923
Insurance		405,981	161,196
Operating Lease		2,158	1,460
Maintenance		-	6,785
Office Expense		-	15,964
Listing Expenses		41,908	2,332
Travel, Meals and Entertainment		3,536	14,618
Marketing/Advertising		39,818	8,692
Depreciation and amortization		31,371	10,329
Social Responsibility	5	32,270	14,381
Taxes Paid		3,779	-
Dues and Subscriptions		7,200	9,646
		4,587	3,525
Total Operating Expenses		$ 725,821	$ 307,951
Other Income (Expense)			
Unrealized Gain (Loss) on sale of Digital Assets	8	403,363	36,122
Interest Income (expense)		49,670	1,891
Gain on early settlement of mortgage	10	-	10,667
Realized Gain (Loss) on sale of Digital Assets		41,862	113,520
Accounts Payable recovery		0	85,239
Refunds		(41,180)	206,016
Change in fair market value of acquisition	17	1,140,404	-
Interest Expense (mortgage)		-	(7,556)
Total other Income (expense)		1,594,119	445,897
Net Income (Loss)		$ 1,164,864	$ 354,097
Net Income (Loss) Per Share			
Basic	23	0.0040	0.0027
Diluted		0.0040	0.0020
Weighted number of common shares	23		
Basic		289,805,034	131,251,359
Diluted		289,805,034	176,251,354

AUTRIS, INC.

Consolidated Statement of Changes in Stockholders´Deficit

	Series "A" Preferred Shares		Common Stock				
	Shares	**Amount**	**Shares**	**Amount**	**Additional Paid in Capital**	**Accumulated Deficit**	**Total Cost Base**
Net Loss							
Balance, June 30, 2020			31,251,359	$ 31,251	$ 1,313,615	(1,409,092)	$ (1,409,092)
Net Loss							
Balance, June 30, 2021			31,251,359	$ 31,251	$ 1,313,615	(1,409,092)	$ (1,409,092)
Net Loss							
Balance, June 30, 2022			31,251,359	$ 31,251	$ 1,313,615	(1,409,092)	$ (1,409,092)
Net Loss							
Balance June 30, 2024	1	$ 800,000	131,251,359	$ 131,251	$ 1,409,841	$ (1,194,183)	$ (1,541,092)
Goodwill Investments Veritas Villages Holdings Panama, S.A.						$ 10	
Goodwill Investments Vida Verde Holdings Panama Inc. S.A						$ 10,000	
Investments in Costa Rica					$ 154,500		
Share subscriptions		(292,844)	164,891,993	164,642	$ 883,836	(151,613)	$ (991,498)
Share subscription cancellation	(1)	(507,156)					$ 727,048
Cancellation of common stock			(6,338,318)	$ (6,088)	$ (752,474)	$ 836,355	
Investments in Lion Shark Limited						$ 50,000	
Net Income						$ 1,164,864	
Balance June 30, 2025		$ -	$ 289,805,034	$ 289,805	$ 1,695,702	$ 715,081	$ (1,805,542)

AUTRIS, INC.
Condensed Consolidated Statement of Cash Flows (unaudited)

For the Year ended

	June 2025	June 2024
Cash flows from operating activities		
Net Income (Loss)	$ 1,164,864	$ 354,097
Adjustment for:		
Depreciation	77,216	14,381
Changes in operating assets and liabilities	-	-
Deposits and Prepaid Expenses	(161,627)	(7,695)
Marketable securities (Note 9)	(115,343)	-
Changes in non operating activities	-	457,405
Accounts Receivable	1,194,626	(1,997,225)
Digital Assets (Note 8)	(903,852)	(250,613)
Accounts Payable	73,978	390,215
Net cash used in operating activities	1,329,862	(1,039,434)
Cash flows from investing activities		
Capitalized Development and Infrastructure Costs (note 4)	(414,715)	(586,805)
Property and Equipment (note 5)	(1,776,640)	(191,822)
Construction in Progress (note 7)	355,938	(1,600,679)
Investments	21,962	(154,062)
Customer Commitments		-
Land	(31,607,647)	(4,500,000)
Additional Surplus (Land)	13,824,399	3,900,000
Net cash used in investing activities	$ (19,596,703)	$ (3,133,368)
Cash flows from financing activities		
Promissory Note Payable	(200,000)	-
Mortgage Payable	15,477,637	-
Loans from Directors (note14)	-	109,689
Deferred Revenue (note 12)	2,798,710	3,892,862
Partnership Interests (note 12)	-	820,000
Customer Deposits	(20,184)	79,264
Loan from Affiliated company	23,546	109,689
Change in non current assets	(14,109)	100,311
Net cash provided by financing activities	$ 18,065,600	$ 5,111,816
Net change in Cash	(201,242)	939,014
Cash at beginning of period	2,461,965	$ -
Cash at end of period	$ 2,260,723	$ 939,014
Supplemental Disclosure of non-cash financing activities	-	-
Investment in Agroforestry	132,000	132,000
Suscriptions received	1,225,000	800,000
	$ 1,357,000	$ 932,000

Notes to the Condensed Consolidated Interim Financial Statements (unaudited)

1. ORGANIZATION AND NATURE OF OPERATIONS

Autris, through its wholly owned subsidiaries, acquires ,designs, develops and constructs sustainable communities throughout Central America and the Caribbean. The company holds sustainable investments in Teak and Avocado Plantations in Nicaragua through its wholly owned subsidiary Vida Verde Holdings Panama S.A.

Autris (the "Company") was incorporated in the State of Nevada on February 28, 2000 as Big Sky Productions, Inc. The Company filed a Certificate of Amendment with the Nevada Secretary of State on January 6, 2014 effecting the name change to Autris, Inc.

Corporate Administration

The address of the Company's office is Balboa Office Center, Apto 18C, Avenida Balboa Y Calle 27, Panama City, Republic of Panama. The Company's common shares are traded on the Over The Counter Market ("OTC") under the ticker symbol "AUTR" .

2. Basis of Presentation

These consolidated financial statements, including comparatives, have been prepared in accordance with International Accounting Standards ("IAS") using accounting policies consistent with International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretation Committee ("IFRIC"). The policies applied in these consolidated financial statements are based on IFRS issued as of January 1, 2023. The functional currency is the currency of the primary economic environment in which the entity operates. The functional currency determination was conducted through an analysis of the consideration factors identified in IAS 21.

Determination of functional currency

The Company determines the functional currency through an analysis of several indicators such as expenses and cash flow, financing activities, retention of operating cash flows, and frequency of transactions within the reporting entity.

Foreign Currency Translation

The condensed consolidated financial statements are presented in United States dollars, which is the functional currency of the Company. The functional currency of the Company's assets in Nicaragua is the Nicaraguan Cordoba. The functional currency of the Company´s assets in Costa Rica is the Colone. Transactions in foreign currencies are initially recorded in the entity's functional currency at the exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency rate of exchange prevailing at the end of each reporting period. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when fair value is determined. All gains and losses on translation of these foreign currency transactions are included in profit or loss. Assets and liabilities are translated into United States dollars at the exchange rate in effect on the date of the statement of the financial position. Gains, expenses and equity items are translated at the exchange rates approximating those in effect on the date of the transactions. Gains and losses from these translations are recognized in accumulated other comprehensive income (loss).

These unaudited consolidated financial statements have been prepared using the accrual basis of accounting, and fair value accounting where appropriate, except for cash flow information.

3. Material Accounting Policies

Principles of consolidation

These consolidated financial statements include the financial statements of the Company and its subsidiaries.

Autris consolidates subsidiaries controlled by the Company. Control exists when the Company is exposed, or has the rights, to variable returns from its involvement with the subsidiaries and has the ability to affect those returns through its power over the subsidiaries. The financial results of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases. All intercompany balances, transactions, revenues, and expenses are eliminated.

Going Concern

These unaudited consolidated financial statements have been prepared on a going-concern basis, which implies that the Corporation will continue realizing its assets and discharging its liabilities in the normal course of business for the foreseeable future. As reflected in the unaudited condensed consolidated financial statements, the Corporation is now entering its commercialization of its properties and recording revenue. During the year ended June 30th, 2025 the Corporation recorded comprehensive net income of $1,164,864, and an increase in shareholders equity to $ 19,691,601 however, the Corporation since inception has had a relatively short history of profitability. Accordingly, the ability of the Corporation to realize the carrying value of its assets and continue operations as a going concern is dependent upon its ability to generate sustainable future profitable operations. Management anticipates that the continued generation of revenues from its planned development communities both through rental income, and sales of lots and houses will enable the Corporation to achieve sustainable profitability, however there is no assurance that any of these initiatives will be successful. Factors within and outside the Corporation's control could have a significant bearing on its ability to obtain additional financing or on the generation of revenues. These unaudited consolidated financial statements do not include any adjustments related to the carrying values and classifications of assets and liabilities that would be necessary should the Corporation be unable to continue as a going concern. Such adjustments could be material.

a) Basis of measurement

These consolidated financial statements have been prepared using the measurement basis specified by IFRS for each type of asset, liability, revenue and expenses.

b) Significant judgments, estimates, and assumptions

The preparation of the Company's consolidated financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates and assumptions are continually evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results could differ from these estimates.

Accounting policy choices that have the most significant effect on the amounts recognized in these consolidated financial statements are as follows:

Digital assets and inventory

The Company´s Digital Assets consist of Bitcoin, Ethereum and Solana, which are recorded at fair value using the revaluation model under IAS 38 with changes in fair value recorded in other comprehensive income. There was significant judgement applied by the Company in making this assessment as accounting for cryptocurrencies depends on the nature of the asset, the use of the asset including the expected timeline or use, and how the asset is held. This judgement included consideration of the operations, strategy and intent of management.

Contingencies

The Company accrues for estimated loss contingencies related to legal and regulatory matters when available information indicates that is probable a liability has been incurred and the Company can reasonably estimate the amount of that loss. In many proceedings, however, it is inherently difficult to determine whether any loss is probable or even possible or to estimate the amount of any loss. In addition, even where a loss is possible or an exposure to loss exists in excess of the liability already accrued, it is often not possible to reasonably estimate the size of the possible loss or range of loss possible or additional losses.

Impairment of non-financial assets

The Company performs impairment testing annually for non-financial assets, as well as when circumstances indicate that there may be impairment for these assets. Management judgement is involved in determining if there are circumstances indicating that testing for impairment is required.

The Company assesses impairment by comparing the recoverable amount of a long-lived asset to its carrying value. The recoverable amount is defined as the higher of: (i) value in use; or (ii) fair value less cost to sell. The determination of the recoverable amount involves management judgement and estimation. These estimates and assumptions could affect the Company’s future results if the current estimates of future performance and fair values change.

Estimation uncertainty

The following are key assumptions concerning the future and other key sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next financial year:

Useful life of property and equipment, and intangible assets

Property and equipment, and intangible assets are depreciated over their estimated useful lives. Estimated useful lives are determined based on current facts and past experience and take into consideration the anticipated physical life of the asset, the potential for technological obsolescence, and regulations. Accordingly, these estimates are subject to measurement uncertainty.

Digital asset and inventory valuation

Digital assets are measured at fair value using the quoted price on Coinmarketcap. Coinmarketcap is a pricing aggregator, as the principal market or most advantageous market is not always known. The Company believes any price difference amongst the principal market and an aggregated price to be immaterial. Management considers this fair value to be a Level 2 input under IFRS 13 Fair Value Measurement fair value hierarchy as the price on this source represents an average of quoted prices on multiple digital currency exchanges.

Earnings per share

The calculation of earnings per common share is based on the reported net income divided by the weighted average number of shares outstanding during the period. Diluted earnings per share is calculated on the treasury stock basis. Where potentially dilutive equity instruments are anti-dilutive, basic and diluted earnings per share are the same.

Share based compensation

Estimating fair value for granted stock options, warrants, and other equity instruments, requires determining the most appropriate valuation model which is dependent on the terms and conditions of the grant. The company utilizes the Black-Scholes options pricing model. This estimate also requires determining the most appropriate input to the valuation model including the expected life of the option, volatility, dividend yield, and rate of forfeitures and making assumptions about them. As such, management's assessment of the above inputs could be affected, if material changes in assumptions occurred. Accordingly, these estimates are subject to measurement uncertainty.

Business Combinations and Investment in Subsidiaries

The consolidated financial statements incorporate the results of subsidiaries using the acquisition method. In the statement of financial position, the acquiree's identifiable assets, liabilities and contingent liabilities are initially recognized at their fair values at the acquisition date. The results of acquired operations are included in the consolidated statement of comprehensive income from the date on which control is obtained. They are deconsolidated from the date on which control ceases.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests (if any) in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed. If, after reassessment, the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed exceeds the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree and the fair value of the acquirer's previously held interest in the acquiree (if any), the excess is recognized immediately in profit or loss as a bargain purchase gain.

When the consideration transferred by the Company in a business combination includes a contingent consideration arrangement, the contingent consideration is measured at its acquisition date fair value, and included as part of the consideration transferred in a business combination.

Changes in fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against goodwill.

Measurement period adjustments are adjustments that arise from additional information obtained during the 'measurement period' (which cannot exceed one year from the acquisition date) about facts and circumstances that existed at the acquisition date. The subsequent accounting for changes in the fair value of the contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as equity is not remeasured at subsequent reporting dates and its subsequent settlement is accounted for within equity.

Other contingent consideration is remeasured to fair value at subsequent reporting dates with changes in fair value recognized in profit or loss.

c) Basis of consolidation

These consolidated financial statements incorporate the financial statements of the Company and its wholly owned subsidiaries. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The consolidated financial statements include the accounts of the Company and its direct wholly-owned subsidiaries. All significant inter-company transactions and balances have been eliminated.

Consolidated subsidiaries:

Name of Subsidiary	**Place of Incorporation**	**Ownership**
Veritas Village Holdings Panama S.A	Panama	100%
EcoVillages Designs, S.A	Panama	100%
EcoVillages LLC	Wyoming, United States	100%
Vida Verda Holdings Panama S.A	Panama	100%
Plus Odds, Inc.	Panama	100%
Lion Shark Limited	Belize	100%
CAS Restaurante Holdings S.A	Nicaragua	100%
Finca Paso Fino de Las Vegas S.A	Costa Rica	51%
3-101-940077 S.A, DBA Veritas Village Atenas	Costa Rica	100%

c) Digital Assets

The Company’s digital assets consist of Bitcoin, Ethereum and Solana. Digital assets meet the definition of intangible assets in IAS 38 Intangible Assets as they are identifiable non monetary assets without physical substance. They are initially recorded at cost and subsequently remeasured using the revaluation method. Under the revaluation method, increases in fair value are recorded in other comprehensive income, while decreases are recorded in profit or loss. The Company revalues its digital assets at the end of each month. There is no recycling of gains from other comprehensive income to profit or loss. However, to the extent that an increase in fair value reverses a previous decrease in fair value that has been recorded in profit or loss, that increase is recorded in profit or loss. Decreases in fair value that reverse gains previously recorded in other comprehensive income are recorded in other comprehensive income.

e) Property, Plant and Equipment

The Company’s Land, Property and Equipment items are carried at cost less accumulated depreciation and accumulated impairment losses with the exception of land, which does not depreciate. Depreciation is recognized using the following annual rates:

	Estimated Useful Lives
Furniture and Fixtures	5 - 10 years
Computer Equipment	3 - 5 years
Vehicles	5 - 10 years
Machinery	10-15 years
Land	Not depreciated

Property and equipment that is withdrawn from use or has no reasonable prospect of being recovered through use or sale, are regularly identified and written off.

The assets' residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Subsequent expenditure relating to an item of property and equipment is capitalized when it is probable that future economic benefits from the use of the assets will be increased. All other subsequent expenditures are recognized as repairs and maintenance expenses.

e) Goodwill

Goodwill is initially measured at cost, being the excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed in a business combination. If this consideration is lower than the fair value of the net assets acquired, the difference is recognized as a gain for the period. After initial recognition, goodwill is recognized at cost less any accumulated impairment losses.

Goodwill is tested for impairment annually or more frequently when circumstances indicate that the carrying value may be impaired. Impairment is determined by assessing the recoverable amount of each operating segment to which the goodwill relates. Where the recoverable amount of the operating segment (including the carrying value of the allocated goodwill) is less than the carrying value, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future periods.

f) Revenue Recognition

The Company recognizes revenue when it has persuasive evidence of a contract, performance obligations have been identified and satisfied, payment items have been identified, and it is probable that the Company will collect.

g) Share Based Transactions

Equity-settled share-based payment transactions with parties other than employees are measured at the fair value of the goods or services received, except where that fair value cannot be estimated reliably, in which case they are measured at the fair value of the equity instruments granted, measured at the date the entity obtains the goods or the counterparty renders the service.

The Company uses a fair value-based method (Black-Scholes Option Pricing Model) for all share options granted to directors, employees and non-employees. For directors and employees, the fair value of the share options is measured at the date of grant. For grants to non-employees where the fair value of the goods or services is not determinable, the fair value of the share options is measured on the date the services are received.

The fair value of share-based payments is charged to profit or loss, with the offsetting credit to contributed surplus. For directors, employees and consultants, the share options are recognized over the vesting period based on the best available estimate of the number of share options expected to vest. If options vest immediately, the expense is recognized when the options are issued. Estimates are subsequently revised if there is any indication that the number of share options expected to vest differs from previous estimates. Any cumulative adjustment prior to vesting is recognized in the current period. No adjustment is made to any expense recognized in prior periods where the options have vested. For non-employees, the share options are recognized over the related service period. When share options are exercised, the amounts previously recognized in contributed surplus are transferred to share capital.

h) Income Taxes

The Company accounts for income taxes under FASB ASC 740-10, which requires use of the liability method. FASB ASC 740-10-25 provides that deferred tax assets and liabilities are recorded based on the differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, referred to as temporary differences.

Autris had a previous history of operating losses, however the historical federal net operating loss was lost upon the subsequent reactivation of the company. Accordingly, no provision for income taxes has been recorded. In addition, no benefit for income taxes has been recorded due to the uncertainty of the realization of any tax assets.

i) Related Party Transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

j) Leases

The Company assesses whether a contract is or contains a lease, which is the right to control the leased asset's use, at the inception of a contract. The Company recognizes a ROU asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, at the commencement of the lease, with the following exceptions: (i) the Company has elected not to recognize ROU assets and liabilities for leases where the total lease term is less than or equal to 12 months, or (ii) for leases of low value. The payments for such leases are recognized in the consolidated statement of loss and comprehensive loss on a straight-line basis over the lease term.

The ROU asset is initially measured based on the present value of lease payments, lease payments made at or before the commencement day, and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. The ROU asset is depreciated over the shorter of the lease term or the useful life of the underlying asset. The ROU asset is subject to testing for impairment if there is an indicator of impairment.

The lease liability is initially measured at the present value of lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Company uses its incremental borrowing rate. Lease payments include fixed payments less any lease incentives, and any variable lease payments where variability depends on an index or rate. When the lease contains an extension or purchase option that the Company considers reasonably certain to be exercised, the cost of the option is included in the lease payments.

ROU assets are presented separately from property and equipment, and the lease liability is presented as a separate line in the consolidated statement of financial position. Variable lease payments that do not depend on an index or rate are not included in the measurement of the ROU asset and lease liability. The related payments are recognized as an expense in the period in which the triggering event occurs and are included in the consolidated statement of loss and comprehensive loss.

k) Reclassification

Certain amounts in prior periods have been reclassified to better reflect the nature of the expenditures reported.

l) Cash Flow Statement

The Company displays its cash flow statement using the indirect method.

3. ACCOUNTS RECEIVABLE

Accounts Receivable consists of amounts due from customers based upon signed contracts where deposits have been made and work commenced. As at June 30th, 2025 the amounts outstanding were $ 848,587.

4 CAPITALIZED DEVELOPMENT AND INFRASTRUCTURE COSTS

Under IFRS the company capitalizes certain costs related to the development of its projects including architectural fees, permitting, appraisals, environmental studies, roads, power systems, etc. As at June 30th, 2025 the company had capitalized development costs of $ 1,001,520 as follows:

	As at June 30 , 2025	As at June 30, 2024
Water Tower	$105,205	$62,882
Land Preparation	72,036	3,410
Architectural Plans and Permits	484,674	243,464
Roadworks	306,899	260,109
Surveys	32,706	16,940
Total Development and Infrastructure Costs	**$1,001,520**	**$586,805**

5. Property, Plant and Equipment

Property, Plant and Equipment consists of the following as of June 30th, 2025 and June 30th, 2024.

	30-Jun-25	30-Jun-24
Land	$36,454,453	$4,500,000
Office Furniture and Fixtures	27,845	12,265
Vehicles	94,885	39,240
Machinery and Equipment	170,451	132,019
Solar Systems	35,791	8,298
Rental Houses	508,890	
Total Gross Property, Plant and Equipment	$37,292,495	$4,691,822
Less Accumulated Depreciation	-91,597	-14,381
Property, Plant and Equipment, net	$37,200,898	$4,677,441

6. Agroforestry Land held for Development

Consists of ownership in Teak and Avocado plantations located in Nicaragua. The company purchased these parcels of land from the CEO on September 30th , 2023, at fair market value for $132,000, paid for by the issuance of 100 million common shares and an additional investment through Vida Verde Holdings Panama Inc. of $26,615.

7. CONSTRUCTION IN PROGRESS

During the construction process, the company capitalizes all construction costs relating to its homes, until such time as the home is complete and ready for occupancy. As at June 30th, 2025, the company had $1,244,721 in construction in progress.

8. DIGITAL ASSETS

The following table presents the companies digital asset holdings as of June 30th, 2025.

	Quantity	Cost Basis	Fair Market Value
Bitcoin	9.0047292	$532,096	$964,725
Ethereum	0.04725290	$156	$117
Solana	1,150.28865	$178,918	$177,996
USDT	11,139.31	$11,627	$11,627
Total Digital Assets held as at June 30th, 2025		**$722,797**	**$1,154,465**

9. Marketable Securities

The company has purchased for investment purposes 860,033 common shares of Autris through open market purchases in its subsidiary, Eco Villages LLC for total consideration of $ 82,335.94 or $.095736 per share as at June 30th, 2025. In addition, the company purchased directly in private transactions 8,411,388 restricted common shares for $38,500.

10. Land

The company owns land located in Panama, Costa Rica, Honduras and Nicaragua. The company carries the value of this land at $36,454,453 which includes cost plus a surplus valuation. Land is included in Property, Plant and Equipment.

11. Mortgage Payable

On June 30th, 2025 Autris, through its newly formed wholly owned subsidiary purchased property in Costa Rica and obtained vendor financing at no interest in the amount of $ 15,587,326 The payments are tied to lot sales with minimum payments as follows:

Date Payment Due	Amount
August 22, 2026	$140,000
August 22, 2027	$140,000
August 22, 2028	$140,000
August 22, 2029	$1,000,000
August 22, 2030	$2,000,000
August 22, 2031	$2,000,000
August 22, 2032	$2,000,000
August 22, 2033	$2,722,442
August 22, 2034	$2,722,442
August 22, 2035	$2,722,442
Total Payments:	**$15,587,326**

12. Promissory Notes Payable

In connection with the purchase of 100% of the shares of Lion Shark Limited (Belize) the company agreed to issue $1,000,000 in Promissory Notes at no interest, payable over 5 years commencing on December 15th, 2025 as follows:

Amount	Due Date
$200,000	December 15th, 2025
$200,000	December 15th, 2026
$200,000	December 15th, 2027
$200,000	December 15th, 2028
$200,000	December 15th, 2029

13. Deferred Revenue

Deferred Revenue consists of payments paid by customers for future homes or lots according to a contractual agreement. Deferred revenue is converted to actual revenue once the home or lot is delivered to the customer, or substantially all the terms of the contract have been met. As at June 30th, 2025 the company had $6,691,573 in deferred revenue that is expected to become revenue in fiscal 2026.

14. Partnership Interests

The company maintains several partnerships involving profit sharing and risk sharing on home and infrastructure construction. The company accounts for this as a liability until the partnership objects are met, or the partnership is dissolved, and profits or losses disbursed. As at June 30th, 2025 the company has $820,000 in partnership interests.

15. Minority Interests

The company owns 51% of Finca Paso Fino de Las Vegas, S.A which was formed to hold land investments in Costa Rica. The remaining 49% is held by a unrelated party.

16. MANAGEMENT OF CAPITAL

The Company's objectives when managing capital are:

- Maintaining adequate liquidity reserves and access to capital.

- Ensuring sufficient liquidity to support its corporate and administrative functions as well as being able to execute on strategic initiatives.

- Minimizing the impact of the current market and economic conditions through active capital management.

The Company manages its capital structure in a manner that provides sufficient funding for operational and capital expenditure activities. Funds are secured, when necessary, through debt funding or equity capital raised by means of private placements. There can be no assurances that the Company will be able to obtain debt or equity capital in the case of working capital deficits.

17. BUSINESS ACQUISITIONS

Vida Verde Holdings Panama S.A.

On April 1st, 2024 Autris acquired 100% of the outstanding shares of Vida Verde Panama Holdings S.A. ("Vida Verde") Pursuant to the terms of a Share Purchase Agreement the company agreed to issue $800,000 in Common Shares. All assets and liabilities from Vida Verde´s statement of financial position have been consolidated as part of the companies consolidated statement of financial position as at June 30th, 2024.
Revenue and net income from Vida Verde´s statement of income and comprehensive income were included in the Company's consolidated statement of loss and comprehensive loss for the year ended June 30th , 2024.

The impact of the Vida Verde acquisition on revenue and net income for the year ended June 30th, 2024 and 2023, is presented below:

	For the year ended June 30th, 2024	For the year ended June 30th, 2023
Revenue	$117,074	$-
Income	$81,163	$-
Extraordinary gain	$91,153	$-
Net Income	$172,414	$-

The Vida Verde acquisition qualifies as a business combination under IFRS 3. The fair value of the purchase price consideration and amounts recognized in respect of the identifiable assets acquired and liabilities assumed related to the Vida Verde Acquisition are as set out in the table below ("**Vida Verde Purchase Price Allocation**").

Fair Value of Purchase Consideration	
Common Shares	**$800,000**
Gain in change in fair market value of net book value acquired	**$206,016**
Total	**$1,006,016**
Fair Value of Assets and Liabilities Acquired	
Assets	**$1,519,261**
Liabilities	**$513,245**
Net book value of Vida Verde	**$1,006,016**

Plus Odds Inc.

With an effective date of September 30^{th}, 2024, Autris acquired 100% of Plus Odds, Inc. ("Plus Odds") Pursuant to the terms of a share purchase agreement the company purchased 100% of the shares for $100.00 and assumed all assets and liabilities as of that date. In addition, Autris has agreed to issue common shares to the debt-holders of Plus Odds in exchange for the existing debt. As the acquisition occurred as at September 30th, 2024 no revenue or expenses have been recorded for prior periods.

The Plus Odds acquisition qualifies as a business combination under IFRS 3. The fair value of the purchase price consideration and amounts recognized in respect of the identifiable assets acquired and liabilities assumed related to the Plus Odds Acquisition are as set out in the table below ("**Plus Odds Inc. Purchase Price Allocation**")

Fair Value of Purchase Consideration	
Cash	**$**
Total	**$**
Fair Value of Assets and Liabilities Acquired	
Assets	**$726,496**
Liabilities	**$(584,376)**
Net book value of Plus Odds, Inc.	**$142,120**

EcoVillages Design S.A

On January 1st, 2024 Autris acquired 100% of EcoVillages Design S.A ("EcoVillages Designs"). Pursuant to the terms of a Share Purchase Agreement the company paid $10,000 and assumed all liabilities and assets resulting in an addition to goodwill of $103,181. All assets and liabilities from EcoVillages Design statement of financial position have been consolidated as part of the companies consolidated statement of financial position as at June 30th, 2024.

Revenue and net income from EcoVillages Design statement of income and comprehensive income were included in the Company's consolidated statement of loss and comprehensive loss for the year ended June 30th , 2024.

The impact of the EcoVillages acquisition on revenue and net income for the year ended June 30th, 2024 and 2023, is presented below:

	For the year ended June 30th, 2024	For the year ended June 30th, 2023
Revenue	$108,974	$-
Expenses	$214,735	$-
Unrealized gains and extraordinary income	$145,228	$-
Net Income	$29,569	$-

The EcoVillages Design acquisition qualifies as a business combination under IFRS 3. The fair value of the purchase price consideration and amounts recognized in respect of the identifiable assets acquired and liabilities assumed related to the EcoVillages Design Acquisition are as set out in the table below ("**EcoVillages Design Purchase Price Allocation**")

Fair Value of Purchase Consideration	
Goodwill acquired	**$10,000**
Net liabilities acquired on acquisition	**$103,181**
Total	**113,181**

Fair Value of Assets and Liabilities Acquired	
Assets	**$2,992,904**
Liabilities	**$3,096,085**
Net book value of EcoVillages Design	**$(103,181)**

Values attributable to differential booked under Autris	
Goodwill	$10,000
Net Liabilities acquired	$ 103,181
Total	$113,181

EcoVillages LLC

On June 30th, 2024 Autris purchased 100% of the shares of EcoVillages LLC, a Wyoming company. The company essentially acts as a cash holding company for the group in the United States. All assets and liabilities from EcoVillages LLC statement of financial position have been consolidated as part of the companies consolidated statement of financial position as at June 30th, 2024. Revenue and net income from EcoVillages LLC statement of income and comprehensive income were included in the Company's consolidated statement of loss and comprehensive income for the year ended June 30th , 2024.

LION SHARK LIMITED

On March 31st, 2025 Autris purchased 100% of the shares of Lion Shark Limited, a Belizean corporation that owns and develops property within the Gran Pacifica Resort in Nicaragua for 2.08344 million USD. The Purchase qualifies as a business combination under IFRS 3.As the acquisition occurred as at March 31st, 2025 no revenue or expenses have been recorded for prior periods. The fair value of the purchase price consideration and amounts recognized in respect of the identifiable assets acquired and liabilities assumed related to the Lion Shark Limited acquisition are as set out in the table below. ("Lion Shark Purchase Price Allocation")

Fair Value of Purchase Consideration

Common shares transferred	$ 1,008,344
Loans Acquired	$ 1,000,000
Total	$ 2,008,344

Fair Value of Assets and Liabilities Acquired

Land	$ 1,856,805
Permits	$ 151,539
Total	$ 2,008,344

FINCA PASO FINO DE LAS VEGAS S.A

On March 15th, 2025 Autris, through its wholly owned subsidiary, EcoVillages Designs, S.A formed and purchased 51% of the shares of Finca Paso Fino de Las Vegas, S.A ("Finca Paso")a Costa Rican company, for the purposes of completing the purchase of a 33.6 hectare future Veritas Village development site. The transaction is accounted for as follows:

Fair Value of Purchase Consideration

Cash	$75,000
Gain in change in fair market value of net book value acquired	$375000
Less minority interest	$220,500
Total	$229,500

Veritas Village - Atenas

On June 30th, 2025 Autris, through its wholly owned subsidiary, EcoVillages Design S.A. formed and purchased 100% of the shares of **3-101-940077 S.A, DBA Veritas Village - Atenas** ("Veritas Village - Atenas") a Costa Rican company, for the purposes of completing the purchase of a 138.225 hectare future Veritas Village development site. The entire transaction is accounted for as follows:

Fair Value of Purchase Consideration

Cash	$500,000
Gain in change in fair market value of net book value acquired	$12,939,399
Mortgage Financing	$15,587,326
Total	**$29,026,725**

CAS RESTAURANT HOLDINGS S.A.

On October 1st, 2024 Autris agreed to purchase CAS Restaurante Holdings, doing business as the Sea Salt Restaurant located in the Gran Pacifica Resort in Nicaragua. Under the purchase agreement, Autris will manage and retain all profits from the restaurant. The actual share transfer is expected to occur in the first quarter of 2025. The Purchase qualifies as a business combination under IFRS 3. The fair value of the purchase price consideration and amounts recognized in respect of the identifiable assets acquired and liabilities assumed related to the CAS Restaurante Holdings Acquisition are as set out in the table below ("**CAS Restaurant Holdings Purchase Price Allocation**")

Fair Value of Purchase Consideration	
Cash	**$75,000**
Gain in change in fair market value of net book value acquired	**$19,244**
Total	**$94,244**
Fair Value of Assets and Liabilities Acquired	
Assets	**$123,265.13**
Liabilities	**$29,020.90**
Net book value of CAS Restaurante Holdings	**94,244**

The following notes are an integral part of these consolidated financial statements

18. FINANCIAL INSTRUMENT RISK AND CAPITAL MANAGEMENT

The Company may be exposed to various financial risks, which could affect its ability to achieve its strategic objectives. The main objectives of the Company's risk management strategy is to ensure that risks are properly identified and that the capital base is adequate in relation to those risks.

The Company's approach to managing financial risk is to ensure that it will have sufficient liquidity to meet liabilities when due. The Company may seek additional financing through debt or equity offerings, but there can be no assurance that such financing will be available on terms acceptable to the Company or at all. Any equity offering will result in dilution to the ownership interests of the Company's shareholders and may result in dilution to the value of such interests.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's primary exposure to credit risk is on its bank accounts and receivables. The bank accounts are mainly held with a major U.S bank and through the Panamanian Subsidiary of a Central and South American regional banking group, rated BBB+ by Moody's and Pacific Credit Rating (PCR) with a positive outlook, reducing the risk to the Company. Bank balances in the U.S are insured up to $250,000 through the FDIC. Receivables are due primarily from customers for land and house purchases whereby the property title is held in the name of the company until full payment is made.

Liquidity Risk

The Company's approach to managing liquidity risk is to ensure that it has sufficient working capital to meet liabilities when due. As at June 30th,2025, the Company had current assets of $4,548,440 to settle current liabilities of $464,1935.

Foreign Currency Risk

The Company is exposed to foreign currency risk on fluctuations related to cash and cash equivalents, receivables, and accounts payable and accrued liabilities that are denominated in Nicaraguan Cordoba's.

19. Goodwill

As at June 30th, 2025 , there was $10,010 recorded on the consolidated financial statements of the corporation as a result of the purchase of EcoVillages Design, S.A

20. Fair Values

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement

Level 1 – Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 – Quoted prices in markets that are not active, or inputs that are not observable, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 – Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (supported by little or no market activity).

21. Supplemental Disclosure with respect to cash

The company maintains bank accounts in different jurisdictions including the United States and Panama. The company banks with the largest bank in the United States and maintains account balances including term deposits which exceed the Federal Deposit Insurance Corporation guarantees. (FDIC) In addition, the company has bank accounts in Panama with a large regional bank rated BBB+ by Moody's with a stable outlook. Cash on hand and in term deposits was $ 2,260,723 as at June 30th, 2025.

23. Share Capital

The authorized share capital consists of 500,000,000 common shares with a par value of $.001 per share, 1 Special Series “A” 2022 Preferred Share, 5,000,000 Preferred “B” Shares, and 5,000,000 Preferred “C” Shares. At at June 30th, 2025 the company had 289,805,034 common shares outstanding and nil Special Series “A” 2022 Preferred Share outstanding. The Special Series “A” share is convertible into 45,000,000 common shares.

24. SUBSEQUENT EVENTS

In accordance with FASB ASC Topic 855, Subsequent Events, the Company evaluates events and transactions that occur after the balance sheet date for potential recognition in the financial statements. The effects of all subsequent events that provide additional evidence of conditions that existed at the balance sheet date are recognized in the financial statements as of June 30th, 2025. In preparing these financial statements, the Company evaluated the events and transactions that occurred through the date these financial statements were issued.