

Disclosure Statement pursuant to the
OTCID Basic Market Disclosure Guidelines

OPUS MAGNUM AMERIS, INC.

A Florida Corporation
6303 Waterford District Drive, Suite 400,
Miami, FL 33126,
United States of America
Company Telephone: +86 18101410508
Company Email: 1484772461@qq.com
SIC Code: 7389

Annual Report

For the financial year ending December 31, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

204,001,277 as of December 31, 2025

204,001,277 as of December 31, 2024

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁵ of the company has occurred during this reporting period:

Yes: No:

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

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

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

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

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

None

Address of the issuer's principal executive office:

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

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 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: +1 303 662 1112
Email: kwhiteside@transhare.com
Address: 17755 North US Highway 19, Suite 140, Clearwater, FL 33764

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: 12/31/2025
Total shares outstanding:	204,001,277	as of date: 12/31/2025
Total number of shareholders of record:	726	as of date: 12/31/2025

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

Exact title and class of the security:	Special 2022 Series Preferred A Stock
Par or stated value:	\$0.0001
Total shares authorized:	10 as of date: 12/31/2025
Total shares outstanding:	10 as of date: 12/31/2025
Total number of shareholders of record:	01 as of date: 12/31/2025

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:

A. 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.

B. 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.

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

Pursuant to Section 607.1201 of the Florida Business Corporation Act, the Company's bylaws ("Bylaws") do not require any shareholder approval to acquire, transfer, exchange, sell, or dispose of any assets of the Company in the ordinary course of business or after dissolving the Company. Notwithstanding any other provisions of the 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 the Bylaws.

D. 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 changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

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

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

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

Shares Outstanding									
<u>Opening Balance:</u>									
Date: 01/01/2024									
Common: 4,001,277									
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. ***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.
12/15/24	New Issuance	2,000,000	Common Shares	0.0001	No	Yongli Wei	SPA	Restricted	Rule 144
12/15/24	New Issuance	2,000,000	Common Shares	0.0001	No	Ying Han	SPA	Restricted	Rule 144
12/15/24	New Issuance	2,000,000	Common Shares	0.0001	No	Shanggui Yang	SPA	Restricted	Rule 144
12/15/24	New Issuance	2,000,000	Common Shares	0.0001	No	Shimin Li	SPA	Restricted	Rule 144
12/15/24	New Issuance	2,000,000	Common Shares	0.0001	No	Zhengfang Xu	SPA	Restricted	Rule 144

12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Fang Chen	SPA	Restricted	Rule 144
12/15/24	New Issuance	6,000,000	Common Shares	0.0001	No	Ping Chen	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Gensuo Ye	SPA	Restricted	Rule 144
12/15/24	New Issuance	6,000,000	Common Shares	0.0001	No	Xin Li	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Fenghua Cai	SPA	Restricted	Rule 144
12/15/24	New Issuance	6,000,000	Common Shares	0.0001	No	Xiaolan Su	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Juan Liu	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Jian Li	SPA	Restricted	Rule 144
12/15/24	New Issuance	8,000,000	Common Shares	0.0001	No	Jie Han	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Aiqin Yu	SPA	Restricted	Rule 144
12/15/24	New Issuance	10,000,000	Common Shares	0.0001	No	Shilu Lyu	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Yaping Dai	SPA	Restricted	Rule 144
12/15/24	New Issuance	10,000,000	Common Shares	0.0001	No	Song Gao	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Qun Lu	SPA	Restricted	Rule 144
12/15/24	New Issuance	4,000,000	Common Shares	0.0001	No	Lili Pan	SPA	Restricted	Rule 144
12/15/24	New Issuance	108,000,000	Common Shares	0.0001	No	Zhengyi Cao	SPA	Restricted	Rule 144
06/27/23	Cancellation	10	2022 Series A Preferred Shares	N/A	N/A	Synergy Management Group, LLC / Benjamin Berry	Voting Control	Restricted	Rule 4(a)2
06/27/23	New Issuance	10	2022 Series A Preferred Shares	N/A	N/A	Guo Shun Tong Investment Group Ltd. / Zhengyi Cao	Voting Control	Restricted	Rule 4(a)2

Shares Outstanding on Date of This Report:	
<u>Ending Balance:</u>	
Date:	12/31/2025
Common:	204,001,277
Preferred:	10

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 ⁶	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:

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.

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, Hong Kong, whose wholly owned subsidiary Zhongjun Times Holding Group Co., Ltd. (PR China) holds investments in 100% shareholding in Shanghai Xingkai Medical Technology Co., Ltd (PR China), a company which is going to be dissolved, 80% shareholding in Hunan Fenghuangmen Hai Technology Co., Ltd (PR China), 49.5% shareholding plus long-term assignment of an additional 05% voting rights from minority shareholders, totaling 54.5% of voting rights in Huayu (Hubei) Biotechnology Co., Ltd (PR China) and 05% shareholding in Yinzen Technology Co., Ltd (PR China). These subsidiaries are not yet operational, but are preparing to engage in their respective areas of business such as selling fire retardant materials and products as well as Chinese quince enzyme-based health and nutritional products. As of the most recent financial statements, Opus reports no revenues. The company continues to seek suitable private enterprises for merger or acquisition as part of its strategy to develop into a diversified holding and investment platform.

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

100% shareholding in Billionaires Group Limited (Hong Kong), whose wholly-owned subsidiary Zhongjun Times Holding Group Co., Ltd. (PR China) holds investments in 100% shareholding in Shanghai Xingkai Medical Technology Co., Ltd (PR China), a company which is going to be dissolved, 80% shareholding in Hunan Fenghuangmen Hai Technology Co., Ltd (PR China), 49.5% shareholding plus long-term assignment of an

⁶ 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.

additional 05% voting rights from minority shareholders, totaling 54.5% of voting rights in Huayu (Hubei) Biotechnology Co., Ltd (PR China) and 05% shareholding in Yinzhen Technology Co., Ltd (PR China).

C. Describe the issuers’ principal products or services.

The subsidiaries are not yet operational, but are preparing to engage in their respective areas of business.

1. Hunan Fenghuangmen Hai Technology Co., Ltd’s business model is to market fire retardant materials and products.
2. Huayu (Hubei) Biotechnology Co., Ltd’s business model is to create, package and market primarily OTC healthcare and nutritional products based on Chinese quince enzymes, which have been produced via multi-year fermentation and have been contributed to the company by one of the joint venture partners.
3. Yinzhen Technology Co., Ltd are currently re-evaluating their business model.

As of the most recent financial statements, Opus reports no revenues. The company continues to seek suitable private enterprises for merger or acquisition as part of its strategy to develop into a diversified holding and investment platform.

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.

The company rents an executive suite in Yincheng, PR China pursuant to a long-term lease contract ending on 12/31/2033, with a monthly net rent of RMB 1,000 (approx.. USD 145.00) and a shared office and registered address from Regus at 6303 Waterford District Drive, Suite 400, Miami, FL 33126, USA, pursuant to an open-term lease contract with a monthly rent of USD 166.00 USD plus service charges

6) All Officers, Directors, and 5% Beneficial Owners 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% beneficial owner)	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)
Zhengyi Cao	More than 05% shareholder	Yancheng, China	108,000,000	Common Shares	52.94%
Guo Shun Tong Investment Group Limited	More than 05% shareholder	Hong Kong SAR	10	Preferred Shares	100%
Yaping Dai	Officer and Director	Yancheng, China	4,000,000	Common Shares	1.96%

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);

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 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: Jessica Haggard, Esq., Of Counsel at ANTHONY, LINDER & CACOMANOLIS, PLLC
Address 1: 1700 Palm Beach Lakes Blvd., Suite 820
Address 2: West Palm Beach, FL 33401
Phone: +1 728 728-0158
Email: JHaggard@ALClaw.com

Accountant

Name: Yinchao Yan, CPA
Firm: Hebei Zhongliang Accounting Firm General Partnership
Address 1: B520, Ying Ban Business Building, NanXiao Street, QiaoXi District
Address 2: ShiJiaZhuang City, Hebei Province, PR China
Phone: +86 311 87768116
Email: 231132064@qq.com

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.

Firm: Guangdong Cao Le Intellectual Property Trading Services Co., Ltd.
Nature of Services: Financial Advisor
Address 1: 215 Xinrong Yuan, 47 District of Changfu Community, Xin'an Street, Bao'an District
Address 2: Shenzhen City, PR China
Phone: +86 18258156868
Email: cl8198@163.com

9) Disclosure & Financial Information

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

Name: **Yaping Dai**
Title: **CEO, CFO & President**
Relationship to Issuer: **Officer**

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

IFRS
 U.S. GAAP

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

Name: **Yinchao Yan**
Title: **Consultant**
Relationship to Issuer: **Accounting**

Describe the qualifications of the person or persons who prepared the financial statements:⁷ CPA (PR China)

⁷ 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.

OPUS MAGNUM AMERIS, INC.
BALANCE SHEETS
(UNAUDITED)

	<u>As of Dec. 31, 2025</u>	<u>As of Dec. 31, 2024</u>
ASSETS		
Current assets		
Cash	\$ 116	\$ 116
Prepaid expenses	5,666.6	-
Total current assets	<u>5,782.6</u>	<u>116</u>
Goodwill	31,087	31,087
Property and equipment, net		
TOTAL ASSETS	<u>\$ 36,869.6</u>	<u>\$ 31,203</u>
 LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES		
Accounts payable	\$	\$
Other payables	36,993.22	11,202
Total current liabilities	<u>36,993.22</u>	<u>11,202</u>
TOTAL LIABILITIES	<u>36,993.22</u>	<u>11,202</u>
STOCKHOLDERS' DEFICIT		
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, 2025 and 2024		
Common stock, \$0.0001 par value; 300,000,000 shares authorized 204,001,277 issued and outstanding at December 31, 2025 and 2024	20,400	20,400
Additional paid in capital		(400)
Accumulated deficit	(20,477.62)	
Accumulated other comprehensive income	(46)	1
TOTAL STOCKHOLDERS' DEFICIT	<u>(123.62)</u>	<u>20,001</u>
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	<u>\$ 36,869.6</u>	<u>\$ 31,203</u>

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

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

As of December 31,

	2025	2024
Revenues	\$ _____	\$ _____
Cost of goods sold	_____	_____
Gross profit	_____	_____
Operating expenses:		
Professional fees		
Management fees, related party		
General and administrative expenses	20,077.62	
Total operating expenses	_____ 20,077.62	_____
Income tax benefit (expense)		
Net profit/(loss)	\$ (20,077.62)	\$ _____
Earnings per share – basic	\$ _____	\$ _____
Earnings per share – diluted	\$ _____	\$ _____
Weighted average number of common shares – basic	204,001,277	12,744,446
Weighted average number of common shares – diluted	204,001,277	12,744,446
Net profit/(loss)		
Other comprehensive income/(loss):		
Foreign currency translation adjustments	(47)	1
Comprehensive loss	_____ (47)	_____ 1

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

OPUS MAGNUM AMERIS, INC.
STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
(UNAUDITED)

	Series A Preferred Stock		Common Stock		Additional Paid in Capital	Accumulated Deficit	Accumulated comprehensive income	Total
	Shares	Amount	Shares	Amount				
Balance, Dec.31, 2023	10	\$	4,001,277	\$ 400	\$ (400)	\$	\$	
Issuance of common stock			200,000,000	20,000				
Balance, Dec.31, 2024	10	\$	204,001,277	\$ 20,400	\$ (400)	\$	1	\$ 20,001
Net loss						(20,077.62)		(20,077.62)
Adjustment to capital					400	(400)		
Foreign currency translation							(47)	(47)
Balance, Dec.31, 2025	10	\$	204,001,277	\$ 20,400	\$	(20,477.62)	(46)	\$ (123.62)

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

OPUS MAGNUM AMERIS, INC.
STATEMENTS OF CASH FLOWS
(UNAUDITED)

	As of Dec. 31, 2025	As of Dec 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit/(loss)	\$ (20,077.62)	\$
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Prepaid expenses	(5,666.6)	
Other payables	25,744.22	
Net cash provided by (used in) operating activities	\$	\$
Net change in cash		
Cash, beginning of period	116	116
Cash, end of period	\$ 116	\$ 116
Supplemental Cash Flow Information:		
Cash paid for interest	\$	\$
Cash paid for income taxes	\$	\$

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

OPUS MAGNUM AMERIS, INC.
Notes to Financial Statements (Unaudited)

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”).

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. Management conducted the impairment test as of December 31, 2025 and determined that no impairment allowance needs to be recognized. 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 7.0288 at December 31, 2025.

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 PREPAID EXPENSES

As of December 31, 2025 and 2024, prepaid expenses consisted of the following:

	December 31,		December 31,
	2025		2024
Prepaid expenses	\$ 5,666.6	\$	-
Total	\$ 5,666.6	\$	-

Prepaid expenses represent prepayments for OTCID and service fees.

NOTE 4 OTHER PAYABLES

As of December 31, 2025 and 2024, other payables consisted of the following:

	December 31, 2025	December 31, 2024
Other Advances	\$ 33,578.70	\$ 11,202
Other Rental expenses	\$ 3,414.52	\$
Total	\$ 36,993.22	\$ 11,202

Other Advances represent the funds advanced to the Company by Zhongjun Times Holding Group Co., Ltd.

NOTE 5 GOODWILL, NET

As of December 31, 2025 and 2024, goodwill consisted of the following:

	December 31, 2025	December 31, 2024
Goodwill	\$ 31,087	\$ 31,087
Impairment for goodwill	\$	\$
Total	\$ 31,087	\$ 31,087

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

NOTE 6 Accumulated Deficit

	December 31, 2025	December 31, 2024
Accumulated Deficit	\$	\$ (400)
Total	\$	\$ (400)

In the quarterly report for the third quarter, the advances made to the related party Zhongjun Times Holding Group Co., Ltd. were erroneously disclosed as additional paid-in capital, and such misstatement has been corrected to other payables as of the end of the current year.

The beginning balance of additional paid-in capital of \$400 was reclassified to accumulated deficit.

NOTE 7 GOING CONCERN

As of December 31, 2025, the Company had total cash and cash equivalent of \$116 and accumulated deficit of \$19,223.99. For the year ended December 31, 2025, the Company had incurred a net loss of \$19,223.99 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 8 COMMITMENTS 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, 2025 and 2024, the Company is not aware of any contingent liabilities that should be reflected in the financial statements.

NOTE 9 RELATED PARTY TRANSACTIONS

The Company did not engage in any business activities during the reporting periods and had no related party transactions other than balances with related parties. As of December 31, 2025, the balance of advances made by Zhongjun Times Holding Group Co., Ltd. to the Company was \$36,139.59.

NOTE 10 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, 2025 and 2024, there were 204,001,277 shares of common stock were issued and outstanding.

NOTE 11 SUBSEQUENT EVENTS

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

10) Issuer Certification

I, Yaping Dai certify that:

1. I have reviewed this 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.

March 23, 2026

/s/ Yaping Dai, CEO, CFO & President