



1325 Cavendish Drive, Suite 201, Silver Spring, MD 20905  
301-202-7762 <https://ijjc.com>  
info@ijjc.com  
SIC: 8742

## **Annual Disclosure and Financial Reports**

### **For the period ending**

### **4 Quarter Year End October 31, 2023 (the "Reporting")**

#### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

2,116,726,871 as of January 31, 2023

2,115,876,871 as of October 31, 2022

#### **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<sup>4</sup> Of the Company has occurred during this reporting period.

Yes: ☐ No: ☒

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<sup>4</sup> "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.

IJJ Corporation

Annual Disclosure and Financial Statements Report End Period October 31, 2023.



## 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.

- Name: IJJ Corporation
- names used by predecessor: Sun & Surf Incorporation
- Name Change: February 4, 2004

Current State and Date of Incorporation or Registration: State of Wyoming since 2017

Standing in this jurisdiction (e.g., active, default, inactive): Current Standing 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:

None

Address of the issuer's principal executive office:

- 1325 Cavendish Drive, Suite 201, Silver Spring, MD 20905-7033

Address of the issuer's principal place of business:

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

Has the issuer or its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If yes, provide additional details below:

## 2) Security Information

### Transfer Agent

Name: Transfer Online, Inc.  
Phone: (503) 227-2950  
Email: Info@transonline.com  
Address: Portland, OR, USA, 512 SE Salmon St, Portland, OR 97214



### **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: IJJP

Exact title and Class of securities outstanding: Common: 2,116,726,871, Preferred A: 1,000,000, Preferred B: 58,500, Preferred C: 5,000,000, Preferred D: 2,984,750, and 76 registered shareholders.

CUSIP:	44963 Q204
Par or stated value:	\$.001.
Total shares authorized:	2,400,000,000 as of Date: October 31, 2023,
Total shares outstanding:	2,115,876,871 as of Date: October 31, 2023,
Total number of shareholders of record:	57 as of Date: October 31, 2023,

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

- **Response: Common shares are only traded securities on the open market.**

### **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.*

<b>Trading symbol:</b>	<b>IJJP</b>
<b>Exact title and Class of securities outstanding:</b>	<b>Preferred Series A</b>
CUSIP:	44963 Q204
Par or stated value:	\$.001
Total shares authorized:	1,000,000 as of Date: 01/31/2023.
Total outstanding shares:	1,000,000 as of 10/ 31/2023_
Total number of shareholders of record:	3 as of Date: 10/31/2023.
<b>Exact title and Class of securities outstanding:</b>	<b>Preferred Series B</b>
CUSIP:	44963Q204
Par or stated value:	\$2.00
Total shares authorized:	50,000,000 as of Date: 10/31/2023.
<b>Total shares outstanding:</b>	58,500 as of Date: 10/31/2023.
Total number of shareholders of record:	3 as of Date:10/31/2023
<b>Exact title and Class of securities outstanding:</b>	<b>Preferred Series C</b>
CUSIP:	44963Q204
Par or stated value:	\$2.00
Total shares authorized:	20,000,000 as of Date: 10/31/2023.
Total shares outstanding:	5,000,000 as of Date: 10/31/2023
Total number of shareholders of record:	2 as of Date:10/31/2023



<b>Exact title and Class of securities outstanding:</b>	<b>Preferred Series D</b>
CUSIP:	44963Q204
Par or stated value:	\$2.00
Total shares authorized:	50,000,000 as of Date: 10/31/2023.
<b>Total shares outstanding:</b>	2,984,750 as of Date: 10/31/2023.
Total number of shareholders of record:	11 as of Date: 10/31/2023

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

[Preferred-Stock-Designation-for-IJJ-C-orporation.pdf \(ijjc.com\)](#)

### **Security Description:**

*The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the Company. Please provide the below information for each Class of the Company's equity securities, as applicable:*

1. **For common equity, describe any dividend, voting, and preemption rights.**
  - No Voting Rights
  - There is no dividend provision.
  - No preemption rights.
  - Common Shares have trading or conversion rights; they are only discounted at the 5-day trading value discount and serve as the Company's open trading market value.
2. **For preferred stock, describe the dividend, voting, conversion, and liquidation rights, as well as redemption or sinking fund provisions.**
  - Preferred A shares do not pay dividends and only have voting rights. Each Preferred A share has the voting power equivalent to four times that of one common share or different Classes/Series of Preferred Shares. These shares are non-convertible and do not have liquidation rights. Additionally, they do not hold any assigned value except for their conversion value for voting rights.
  - Preferred B, Dividend, Voting Shares, Liquidation Rights, and Conversion and Anti-Dilution, the price per share is \$2 using a 5-day average with a .25 percent discount (the "Common Stock").
  - Preferred C, Dividend, Voting Shares, Liquidation Rights, and Conversion and Anti-Dilution, the price per share is \$5 using a 5-day average with a .30 percent discount (the "Common Stock").
  - Preferred D, Dividend, Voting Shares, Liquidation Rights, and Conversion and Anti-Dilution, the price per share is \$1 using a 5-day average with a .30 percent discount (the "Common Stock").
3. **Describe any other material rights of common or preferred stockholders.**
  - During the fiscal year of November 1, 2023, and January 31, 2024, no material rights of common or preferred shares were granted to any shareholders.
  - The closest Issuance was the appointment of two officers who received 2.5 million Preferred D shares each on November 16, 2022. These shares are convertible with a \$5.00 value by Common Stock using a 5-day average with a .30 percent discount (the "Common Stock").

Appointed Two Officers to management positions:

- David C. Adams, VP of Business Relations
- Olumide Akiwande, VP CTO

**4. Describe any material modifications to the rights of the 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.***

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 as of Second Most Recent Annual Fiscal Year End: Opening Balance Date 10/31/2023 Common: 2,115,876,871 Preferred A: 1,000,000, Preferred B: 58,500 Preferred C: 5,000,000 Preferred D: 2,984,750 as of Date: 03/1/2023			*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 canceled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to the market price at the time of Issuance? (Yes/No)	Individual/ Entity Shares were issued too. *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.
5/20/2010	Existing Issuance	620000	Class A	No Trading-voting Shares	No	Clifford Pope, 62% controlling vote	Management Control	Restricted	None

6/14/2022	New Issuance against 3(a)(10)	287,463,420	Common	\$.001	Yes, see the statement. Below	Ronnie J Godeaux	3(a)(10) interest payment conversion investment Plan See Note 1f. Goodwill in Financial Statement	Unrestricted and added to Outstanding and cleared for trade via a broker	Exemption
6/17/2022	New Issuance against 3(a)(10)	190,426,993	Common	\$.001	Yes, see the statement Below	Ronnie J Godeaux	3(a)(10) interest payment conversion investment Plan See Note 1f. Goodwill in Financial Statement	Unrestricted and added to Outstanding and cleared for trade via a broker	Exemption
6/17/2022	Canceled and returned to Treasury	100,000,000	Common	\$.001	No	Clifford Pope	To reduce the outstanding share - against the 3(a)(10) issuance	Return to the Treasury	Personal Option
11-16-2022	New Issuance	190,000	Preferred A	\$.001	No, Voting Shares	D avid C. Adams	New Corporate Officer, 19% voting	Restricted on conversion rights.	Registration as a voting shareholder
11-16-2022	New Issuance	190,000	Preferred A	\$.001	No, Voting Shares	Olumide Akinwande	New Corporate Officer, 19% voting	Restricted on conversion rights.	Registration as a voting shareholder.
11-16-2022	New Issuance	2,500,000	Preferred C	\$.001	Compensation for services rendered	D avid C. Adams	Nature of Services Provided and ongoing Officer. Services	Restricted on conversion rights.	Registration as a voting shareholder.
11-16-2022	New Issuance	2,500,000	Preferred C	\$.001	Compensation for services rendered	Olumide Akinwande	Nature of Services Provided and ongoing Officer. Services	Restricted on conversion rights.	Registrant as a voting shareholder.
Shares Outstanding on Date of This Report: October 31, 2023, Annual Ending Balance Ending Balance: Date 10-31-2023 Common: 2,115,876,871 Preferred A: 1,000,000, Preferred B: 58,500 Preferred C: 5,000,000 Preferred D: 2,984,750									

**Example:** A company with a fiscal year ending on November 1, 2022, to October 31, 2023. As stated in the Annual Report, it would include any events that resulted in changes to any class of its outstanding shares from November 1, 2022, through October 31, 2023, according to the tabular format above.

\*\*\*Control persons for any entities in the table above must be disclosed in the table in a footnote here.



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

The three individuals listed above have management and operational control and influence over the Company's daily operations. The Voting Control shares are Preferred Series A—Authorized at 1,000,000.

Management and operational control	Preferred Series A Shares	Percentage
Clifford Pope, CEO/President	620,000	62%
David C. Adams, VP of Business Relations	190,000	19%
Olumide Akinwande, VP CTO	190,000	19%

In response to control, preferred A shares have the following designation:

#### VOTING RIGHTS.

(a.) 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 four times the sum of i) the total number of shares of Common Stock which are issued and outstanding at the time of voting, plus ii) the total number of shares of Series B, Series C and D Preferred Stocks which are issued and outstanding at the time of voting.

(b.) Each share of Series A Preferred Stock shall have the voting rights equal to:

[four times the sum of {all shares of Common Stock issued and outstanding at the time of voting + all shares of Series B and Series C Preferred Stocks 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]

- DIVIDENDS. The holders of Series A Preferred Stock shall be entitled to receive dividends when, as, and if declared by the Board of Directors, in its sole discretion.

Reference: <https://ijjc.com/wp-content/uploads/2024/03/Preferred-Stock-Designation-for-IJJ-C-corporation.pdf>

#### B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g., Loan, Services, etc.)

\*\*\*Control persons for any entities in the table above must be disclosed in the table or in a footnote.

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



No Notes as of October 31, 2023.

#### **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](http://www.OTCMarkets.com).

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

Yes, we have an existing operation.

The primary business location is 1325 Cavendish Drive, Suite 201, Silver Spring, MD 20905.

Staffing: 3 managing partners, 3 to 7 independent Software/IT professionals, and one Bookkeeper.

IJJ Corporation's operations changed in 2020 because of COVID-19 in the workplace. The business operates as a telecommuting operation, with corporate officers performing various duties and assignments remotely. Material documentation exchanges use Adobe Acrobat Sign, DocuSign for design, and Google Business Service. At the same time, project coordination is conducted through virtual conferences. Accounting uses QuickBooks, and Google Business Services provides essential administrative services from a secured centralized sharing and retrieval depository.

The Bookkeeper has public company experience preparing and transferring financial data for audits.

Since its establishment in 2003, IJJ Corporation has dedicated itself to promoting partnerships centered around a core principle: identifying the resources necessary to develop alternative strategies into comprehensive solutions. Our focus has consistently been on delivering initiatives for improvement and advancement, bundled with benefits and rewards within our core business services.

Our approach involves financing a revenue-sharing solution as a service, encouraging active participation and investment from partners who reap the rewards of reinvesting in our partnership community. This model ensures that all stakeholders are engaged and committed to the success of our endeavors.

The business structure incorporates deploying intricately connected business assets to support our future ventures. This ambitious undertaking will operationally operate the corporate Business Processing as a Service (BPaaS), facilitating seamless operations and efficient service delivery.

The evolution is into a BPaaS technology operator, securing internet services and expanding our ability to maintain knowledge of business processing capabilities as an inherent model practice with automated intelligence information decision data sharing corporate-wide. Our core business services are tailored to meet the specific needs of the FinTech sector, enabling us to deliver targeted solutions in this rapidly growing industry.





The Core Business platform, FinTech, is designed to utilize internal WebApps to finance business initiatives such as Business Processing as a Service (BPaaS).

The following list of development projects as corporate initiatives:

1. Building Business Partnership (BBP) within our Social Responsibility Commitments (**SRC**).
2. The Commission Depository Enterprise Platform (**CDEP**).
3. Deploying Network Operating Center (**NOC**) with Essential Business Applications (**EBA**).
4. Establishing Qualified Opportunity Fund with Corporate Partners (**QOF**).
5. The Final Corporate goal is funding the Revitalized Renaissance Project (**RRP**).

The above list of information is currently available at <https://ijjc.com>.

A. List any subsidiaries, parent companies, or affiliated companies.

Montech LLC, Subsidiary President and Co-founder Olumide Akinwande, VP CTO

B. Describe the issuers' principal products or services.

The model is structured externally with software business applications and provides management consultant services as an offshoot of IT.

## 5) Issuer's Facilities

This section aims to provide investors with a clear understanding of all assets, properties, or facilities owned, used, or leased by the issuer and the extent to which the facilities are utilized.

In responding to this item, please clearly describe the issuer's assets, properties, or facilities. Describe the location of office space, data centers, principal plants, and other properties 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.

**Response:** IJJ Corporation owns all intellectual property and facility assets. There are no lease contracts.

The IJJCorp office: IJJ Corporation's current facility is 800 sq. ft. and has 2 offices, a lobby area, one bathroom, a conference room, a computer room, and a storage room. The Office lease term is a \$250 monthly payment. The property location is in good condition.

**The Business Property:** The assets include office furniture for two offices, a computer room with two servers (computers), three laptops, a shared printer, a conference room, filing cabinets, and a small kitchen area.

## 6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information regarding all officers and directors of the Company or any person that performs a similar function, regardless of the number of shares they own, as of the period end date of this report.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders or the name and contact information (City, State) of an individual representing the Corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling, or advising the operations, business development, and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding
Clifford Pope	CEO/President	1325 Cavendish Dr. Silver Spring, MD 20905	620,000	Preferred A	62%
David C. Adams	VP Business Relations	12072 Calle Sombra Apt 73, Moreno Valley, CA 92557 United States	190,000	Preferred A	19%
Olumide Akinwande	VP of CTO	851 NE 1st Ave 2205, Miami, FL 33132 united States	190,000	Preferred A	19%

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://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 a preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to US 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](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name	Gary L. Blum, Esq.
Firm:	Law Offices of Gary L. Blum
Address 1:	3278 Wilshire Boulevard, Suite 603
Address 2:	Los Angeles, California 90010
Phone:	213-369-8112
Email:	gblum@gblumlaw.com



#### All other means of Investor Communication:

Twitter: <https://twitter.com/IJJCorp>  
LinkedIn <https://www.linkedin.com/company/ijj-corporation/?viewAsMember=true>  
Facebook: <https://www.facebook.com/login/?next=https%3A%2F%2Fwww.facebook.com%2Fijjcorp>

### 9) Disclosure & Financial Information

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

Name: Clifford Pope

Title: CEO/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: Clifford Pope

Title: CEO/President

Relationship to Issuer: Officer

Describe the qualifications of the person or persons who prepared the financial statements:<sup>5</sup> Over the past 37 Years of Executive Officer service, I served as interim CEO for 3 Public Companies with 4 companies with 37 years, two of which are directly affiliated, and was responsible for reviewing, preparing, and approving Financial Statements.

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

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<sup>5</sup> 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.

## **INTERNAL ACCOUNTING REPORT UNAUDITED:**

We have compiled the Annual Financial Statements for the period ending October 31, 2023, along with the accompanying previous consolidated financial statements for the annual year-end for IJJ Corporation.\

These include a comparison with the year-end figures for October 31, 2022, for Statements of Income, Retained Earnings, and Cash Flows.

These compilations adhere to standards set by the American Institute of Certified Public Accountants using US GAAP. IJJ Corporation manages all information presented.

Next, the financial data provided is based on internal accounting practices and follows Accrual-Based accounting methods, such as the Indirect Accounting Method for income and cash flow statements, for internal accounting practices used for the Annual and Quarterly Balance sheet reports.

These reports serve as Internal Accounting Reports for IJJ Corporation. The provided reporting periods fulfill the necessary obligations to maintain IJJ Corporation's Pink Current Information status.

## **INTERNAL ACCOUNTING REPORT UNAUDITED ANNUAL STATEMENTS:**

We have compiled the Annual Financial Statements for the period ending October 31, 2023. Accompanying financial statements for the IJJ Corporation Annual report for previous year-end financial statements ending October 31, 2022, comparison of Statements of Income, Retained Earnings, and Cash Flows following standards established for compilation and review services issued by the American Institute of Certified Public Accountants using US GAAP are included. All information in these statements represents the management of IJJ Corporation.

The financial information presented is compilations limited to internal accounting practices used to formulate reporting information represented by management.

The accounting methods are based on an accrual basis, and the statement of Income and cash flow are based on Indirect compilation, which is limited to internal accounting practices used to formulate reporting information represented by management.

The reports presented by IJJ Corporation's financial statements are Internal Accounting Reports.

The Reporting periods provided are tabulations following and producing the required financial statements to meet the necessary obligations to maintain the IJJ Corporation Pink Current Information status.

### **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 US GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.



**Financial Statements and Notes Sections page:**

IJJ Corporation Annual Financial Statements for the current year ending October 31, 2023, including for comparison the previous Annual Financials Year Ending October 31, 202:

**CONSOLIDATED ANNUAL BALANCE SHEETS (UNAUDITED)**

<b>THE BALANCE SHEETS</b>	<b>4<sup>th</sup> Quarter</b>	<b>4<sup>th</sup> Quarter</b>
	<b>10/31/2023</b>	<b>10/31/2022</b>
Assets		
Current assets		
Cash and cash equivalents	\$862,752	\$771,333
Accounts Receivable	\$28,836	\$43,700
Training Orders Conversions		
Investment - Available for Sale (Note: 3)	\$0	\$4,600
Total Current Assets	\$891,588	\$819,633
Fixed Assets:		
Equipment (net of depreciation)	\$0	\$0
Furniture, Fixtures, and Equipment	\$6,318	\$4,078
Total assets:	\$6,318	\$4,078
Other Assets:		
Investments (Note: 4)		\$7,200
ECETP Inventory (IJJ Tokens)	\$22,155	\$17,974
Goodwill and Intangibles	\$730,630	<b>\$727,371</b>
Total Other Assets:	\$752,777	\$752,537
Total Assets	<b>\$1,650,683</b>	<b>\$1,576,249</b>



## CONSOLIDATED ANNUAL BALANCE SHEETS CONTINUE (UNAUDITED)

### Liabilities and Stockholders' Deficit

	4 <sup>th</sup> Quarter 10/31/2023	4 <sup>th</sup> Quarter 10/31/2022
Current liabilities		
Convertible Debt		
Accounts payable	\$1,956	\$3,856
Accrued payroll and payroll taxes	\$8,411	\$6,753
Notes payable: (Note: 2)	-\$8,473	\$1,975
Current liabilities	\$1,894	\$12,584
 Total Long-term Liabilities		
Long-Term Debt		
Deferred tax liability	\$27,923	\$9,121
	\$27,923	\$9,121
 Total Liabilities	\$29,817	\$21,705
Stockholders' Equity:		
Preferred A Stock 1 million shares authorized 1,000,000 outstanding @.001 par value	\$1,000	\$1,000
Preferred B Stock 50 million authorized, 58,500 shares outstanding @.001 par value	\$59	\$58
Preferred C Stock 20 million authorized, 5,000,000 shares outstanding @.001 par value	\$5,000	\$58
Preferred D Stock 55 million authorized, 2134750 shares outstanding @.001 par value	\$2,135	
Common Stock: 2,400,000,000 shares authorized, 2,116,726,871 shares outstanding @.001 par value. (Note: 5)	\$2,116,727	\$2,115,877
Additional paid-in capital		
Retained Earnings (Statement)	-\$504,054	-\$562,450
Total stockholders' equity	\$1,620,866	\$1,554,543
Total liabilities and stockholders' equity	\$1,650,683	\$1,576,249

## CONSOLIDATED ANNUAL STATEMENT OF INCOME & EXPENSES (UNAUDITED)

The Annual Statement of Income & Expenses	4th Qtr. YE 2023	4th Qtr. 2022
	10/31/2023	10/31/2022
<b>Revenue</b>		
Contract Service	\$6,926	\$21,160
Product Sales		\$33,000
Investment (Note:3)	\$3,900	\$4,600
<b>Total Revenue</b>	<b>\$10,826</b>	<b>\$58,760</b>
<b>Direct Cost</b>		
Research & Development	\$1,793	\$5,750
Subcontracted Services	\$0	\$13,754
Consultant Services	\$0	\$6,099
Software	\$1,949	\$3,890
eCETP Inventory	\$3,750	\$6,580
Equipment	\$1,100	\$192
<b>Total Direct Cost</b>	<b>\$8,592</b>	<b>\$36,265</b>
Gross Profit from Operation	<b>\$2,234</b>	<b>\$22,495</b>
Operating expenses:		
Professional Services	\$2,800	\$3,500
General and Administrative	\$1,430	\$2,554
Total operating expenses	\$4,230	\$6,054
Other Income or (expense)	\$1,458	\$2,500
Interest expense	\$0	\$0
Total Other Expenses	\$5,688	\$8,554
<b>Profit (Loss) for the Quarter Ending</b>	<b>-\$3,454</b>	<b>\$13,941</b>
<b>Opening retained (earnings/losses)</b>	<b>\$347,818</b>	<b>\$305,078</b>
<b>Closing retained Profit (Loss) for the year</b>	<b>\$344,364</b>	<b>\$335,546</b>
<b>Net (loss) per share</b>	<b>\$0.0018</b>	<b>\$0.0001</b>





## CONSOLIDATED ANNUAL STATEMENTS OF CASH FLOWS (UNAUDITED)

STATEMENTS OF CASH FLOWS	4th Quarter <u>10/31/2023</u>	4th Quarter <u>10/31/2022</u>
Cash flows from operating activities		
Net (Loss) for the period	\$19,789	\$40,290
Adjustments to reconcile net (loss) to		
Net Cash (used) by operating activities:	<u>-\$12,863</u>	<u>-\$19,130</u>
Net Cash (used) by operating activities	\$6,926	\$21,160
Cash flows from Investing Activities:		
Net Cash (used) by investing activities	\$3,636	\$9,600
<u>Cash Flows from Financing Activities:</u>		
Proceeds from Convertible Debt		
 <b>Proceeds from Capital</b>		
<b>Net Cash provided by financing activities</b>	<u>                    </u>	<u>                    </u>
<b>Net increase (decrease) in Cash</b>	<u>\$10,562</u>	<u>\$30,760</u>
 <b>Cash – beginning</b>	 \$852,189	 \$693,363
 <b>Cash – ending</b>	 \$862,752	 \$771,333



## ANNUAL STATEMENT OF STOCKHOLDERS' EQUITY

4th Quarter Ending October 31,  
2023

Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares	Amount	Paid-IN Capital	Retained Earnings	Total
Balance, October 31, 2023, Common	2,115,876,871	186,002,437	2,301,879,308	\$230,188		-\$248,574	-\$248,574
Balance, October 31, 2023, Preferred A		1,000,000	1,000,000	\$100			
Balance, October 31, 2023, Preferred B		58,500	58,500	\$6			
Balance, October 31, 2023, Preferred C		5,000,000	5,000,000	\$500			
Balance, October 31, 2023, Preferred D		2,473,750	2,473,750	\$247			
Issuance Stock for Quarter Ending Common						-\$252,027	-\$252,027
Preferred A							
Preferred B							
Preferred C							
Preferred D							
Net Income (Loss)						-\$3,454	
<b>BALANCE, October 31, 2023</b>	<b>2,115,876,871</b>	<b>194,534,687</b>	<b>2,310,411,558</b>	<b>\$231,041</b>		<b>-\$504,054</b>	<b>-\$500,601</b>

Retained Earnings	4th Qtr. Ending 10/31/2023	3rd Qtr. Ending 7/31/2022
Beginning Retained Earnings (Beginning of Year)	-\$248,574	-\$252,898
YEAR-END-TO-DATE NET PROFIT/LOSS	-\$3,454	\$4,324
Distributions To Shareholders & Other Adjustments		
<b>Ending Retained Earnings</b>	<b>-\$252,027</b>	<b>-\$248,574</b>



## ANNUAL STATEMENT OF STOCKHOLDERS' EQUITY

4th Quarter Ending October 31, 2022

Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares	Amount	Paid-IN Capital	Retained Earnings	Total
Balance, October 31, 2022, Common	1,739,447,441	186,002,437	1,925,449,878	\$192,545		-\$295,166	-\$295,166
Balance, October 31, 2022, Preferred A		1,000,000	1,000,000	\$100			
Balance, October 31, 2022, Preferred B		58,500	58,500	\$6			
Balance, October 31, 2022, Preferred C							
Balance, October 31, 2022, Preferred D							
Issuance Stock for Quarter Ending							
Common	376,429,430		376,429,430	\$37,643		-\$281,225	-\$243,582
Preferred A							
Preferred B							
Preferred C							
Preferred D							
Net Income (Loss)						\$13,941	\$4,324
<b>BALANCE, October 31 2022</b>	<b>2,115,876,871</b>	<b>187,060,937</b>	<b>2,302,937,808</b>	<b>\$230,294</b>		<b>-\$562,450</b>	<b>-\$534,424</b>

Retained Earnings	4th Quarter Ending 10/31/2022	3rd Qtr. Ending 7/31/2022
Beginning Retained Earnings (Beginning of Year)	-\$295,166	-\$299,490
YEAR-TO-DATE QUARTERLY NET PROFIT/LOSS	\$13,941	\$4,324
Distributions To Shareholders & Other Adjustments		
<b>Ending Retained Earnings</b>	<b>-\$281,225</b>	<b>-\$295,166</b>



## ANNUAL FINANCIAL STATEMENT NOTES

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

**1a. Cash and Cash Equivalents** -The Corporation has adopted Financial Accounting Standards Board (FASB) Statement No. 95, Statement of Cash Flows. For this statement, the Corporation considers all Cash and equivalents with a maturity of three months or less to be cash equivalents.

**1b. The Accounting Practice:** - These compilations adhere to standards set by the American Institute of Certified Public Accountants using US GAAP.

IJJ Corporation's financial reports are derived from internal accounting practices using accrual-based accounting methods applying indirect methods of accounting for income and cash flow statements for internal accounting practices for the annual and quarterly balance sheet reports.

**1c. Accounting Estimates** - Preparing financial statements according to accepted accounting principles requires management to make estimates and assumptions, which affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities, as well as the statements' date and revenue stated and expenses during the period; therefore, actual results could differ from those estimates.

**1d. Revenue Recognition** - Revenue on fixed-priced contracts uses the percentage of completion method based on costs incurred concerning total estimated costs. Revenue includes selling products, subscriptions, and related services, including time and material contracts, recognized on a cost incurred based on a negotiated rate multiplied by labor hours and other billable direct costs incurred. Anticipated losses on all contracts are recorded in full as soon as known.

**1e. Income Taxes** - The Corporation is subject to corporate income tax for federal and state purposes (also applicable to most states).

The Corporation has made a tax provision for the following Annual Reporting Year-End periods:

- 4<sup>th</sup> Qtr. Period Year Ending January 31, 2023
- 4<sup>th</sup> Qtr. Period Year-Ending October 31, 2022.

The 4<sup>th</sup> Qtr. Period Year Ending October 31, 2023, a cumulative (profit/Loss) of \$9,711 net income as reported.

However, within the Annual Year Ending October 31, 2022, an adjustment recalculated (profit/Loss) to \$13,941 asset income, represented as reported. With the adjustments, \$23,652 is taxable Income at the end of the 4th Qtr., End Period January 31, 2023.

**1f. Property and Equipment**—Property and equipment stated at cost are allowable. Depreciation computation uses the straight-line method over the estimated useful lives of the related assets. Therefore, we omitted the cost and accumulated depreciation from the accounts of retired or otherwise disposed assets. Any resulting gain or loss compilation placements are in Income for the period.



**1g. Goodwill**— Representing the excess cost of business gained over the fair value of acquired net assets is not amortized according to paragraphs 350-20-35-1 of the FASB Accounting Standards Codification. The Company conducts periodic reviews, at least annually, assessing factors like projected cash flows and revenue and earnings multiples to determine if the carrying value of Goodwill is impaired. Impairment results in recognizing the estimated fair value as an expense in the period it occurs.

**1h. In July 2015, Goodwill Impairment**, as per paragraph 350-20-35-1 of the FASB Accounting Standards Codification, was not amortized, leading to an increase in the outstanding shares issued from the 3(a)(10) court order. The failure of the business we invested in resulted in negative income projections, increasing the number of shares against shareholders' equity, reflecting a deficiency and a change in net income loss on the balance sheet. The elimination of obtainable impairment or self-valorization is underway.

**1i. Goodwill and intangible impairment** are addressed by the SEC Financial Reporting Manual section 9510.3, requiring disclosures regarding potential impairments. Compliance involves evaluating Goodwill annually, considering uncertainties and critical accounting measurements. Goodwill is established when Step 1 is met and uses Step 2 to measure evaluation against loss. The impairment value will be readjusted by Year-End 2027; the shares issued are reclassified as outstanding common shares, and revenues are expected to offset associated losses by 2027 year-end.

**NOTE: 2 -PAYABLES:**

The Payable includes a negotiated payment plan with the Transfer Agent Stock Transfer Online, Inc. Update the outstanding invoices accumulative to \$2,650.00 as of October 31, 2023.

**NOTE: 3 – INVESTMENTS:**

None

**NOTE: 4 – ACCOUNT RECEIVABLES**

Between January 2023 and the present, we invested in software development, an application specification for CDEP and Carbon Credit WebApps, and provided consultant services for a Non-profit. The contract was \$73,700. The License was \$33,000, with \$43,700 as the remaining Balance.

**NOTE: 5 – COMMON STOCK ADJUSTMENT:**

The Certificate for the 100,000,000 shares from the 3(a)(10) is now in our possession. We have yet to pursue the court order to cancel the Certificate. We identified the shareholders who returned the Certificate without the medallion being adequately signed on the back. The shares are issued and outstanding are not cleared for trading and are not returnable to the registrar without a court order for TA to accept the shares.

To offset the Goodwill and intangible impairment related to unexpected new Issuances, Mr. Pope canceled 100,000,000 of his common shares issued in April 2015 in July 2022 to offset the increase against the Shareholder's equity from the 3(a)(10). Accordingly, the 3(a)(10) is now closed for all required issuances.

**NOTE: 6 – THE NEW SHARE STRUCTURE:**

Common and Preferred Stock	Unrestricted Shares	Restricted Shares	Total Shares
Balance, October 31, 2023, Common	2,115,876,871	186,002,437	2,301,879,308
Balance, October 31, 2023, Preferred A		1,000,000	1,000,000
Balance, October 31, 2023, Preferred B		58,500	58,500
Balance, October 31, 2023, Preferred C		5,000,000	5,000,000
Balance, October 31, 2023, Preferred D		2,473,750	2,473,750

**Note: 7** – The number of Shareholders as Registered, NOBO listed, and Exchange Trading Services as of October 31, 2023:

- Total Registered Shareholders: 76
- Total NOBO Trading Shareholders: 1963
- Total Exchange Trading Providers: 18

***The signature Section is on the last page.***



## 10) Issuer Certification

### Principal Executive Officer:

The issuer shall include certifications by its chief executive Officer and chief financial Officer (or any other persons with different titles but having the same responsibilities) in each Quarterly or Annual Report.

The certifications shall follow the format below:

I, Clifford Pope, certify that:

1. I have reviewed this Disclosure Statement for October 31, 2023.
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 issuer's financial condition, results of operations, and cash flows as of, and for, the periods presented in this disclosure statement.

April 4, 2024 [Date]

/s/ [CEO's Signature]

(Digital Signatures should appear as "/s/ Clifford Poper")

### Principal Financial Officer:

I, Clifford Pope, certify that:

1. I have reviewed this Disclosure Statement for October 31, 2023.
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.

Aril 4, 2024 [Date]

/s/ [CFO's Signature]

(Digital Signatures should appear as "/s/Clifford Pope")