

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE QUARTER ENDED DECEMBER 31ST, 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.

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

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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Autris

Consolidated Condensed Statement of Financial Position (unaudited)

	Notes	December 31, 2025	June 30, 2025
ASSETS			
Current assets			
Cash and cash equivalent	20	2,362,873	2,260,723
Due from Related Company		-	-
Deposits and Prepaid Expenses		175,373	169,322
Accounts Receivable	3	818,871	848,587
Digital Assets		1,054,451	1,154,465
Marketable Securities	8	236,210	115,343
Total current assets		$ 4,647,779	$ 4,548,440
Non-Current assets			
Capitalized Development costs	4	1,037,273	1,001,520
Furniture and Fixtures		37,418	34,873
Property, Plant and Equipment	5&10	37,250,258	37,257,622
Accumulated Depreciation	5	(117,161)	(91,597)
Construction in Progress	7	2,150,233	1,244,741
Loan to affiliated companies		58,872	58,872
Goodwill Investments		10,010	10,010
Inventory		629,890	132,100
Investments		3,132,000	-
Total Non-Current Assets		$ 44,188,793	$ 39,850,832
Total Assets		$ 48,836,571	$ 44,399,272
LIABILITIES AND STOCKHOLDERS ´DEFICIT			
Current Liabilities			
Accounts Payable		380,539	464,193
Total Current Liabilities		$ 380,539	$ 464,193
Total Long Term Liabilities			
Promisory Note Payable	11	800,000	800,000
Deferred Revenue	12	8,103,899	6,691,573
Customer Deposits		91,780	59,080
Partnership Interests	13	685,000	885,000
Intercompany Payable		-	-
Minority Interest	14	220,500	220,500
Mortage Payable	10	15,587,326	15,587,326
Loan from Affiliated company		-	
Total Long Term Liabilities		$ 25,488,505	$ 24,243,479
Total Liabilities		$ 25,869,044	$ 24,707,672
Stockholders ´Deficit			
Common stock, $.001 par value; 500,000,000 shares authorized:	21		
328.076,501 issued and outstanding as of December 31st, 2025 and 322,404,456 as at September 30, 2025		328,077	289,805
Special Series "A" 2022 Preferred Share, Par Value $.001 1 share authorized:			
Issued Nil Preferred Share as at December 31st, 2025, 1 Preferred share as at June 30, 2025		-	-
Common Share Subscriptions		-	-
Additional Paid in Capital		5,312,904	1,695,702
Additional Surplus		16,991,015	16,991,012
Accumulated Deficit		335,532	715,081
Total Stockholders ´Deficit		22,967,528	19,691,600
Total Liabilities and Stockholders Deficit		$ 48,836,571	$ 44,399,272

AUTRIS
Interim Condensed Consolidated Statement of Operations and Comprehensive Income (Loss) (unaudited)
For the six months ended:

	Notes		December 31st 2025	2024
Revenue				
Commissions Earned				-
Teak Parcels			-	-
Management Fees			-	-
Sea Salt Restaurant Food & Beverages			232,205	100,456
AgroForesty Services			-	28,778
Home Sales			-	
Rental Revenues			19,153	8,455
Total Revenue		$	251,357	137,688
Cost of Revenue				
Sea Salt Restuarant Food & Beverage			117,522	50,431
Sales Commissions			-	
Cost of Teak Parcels			-	
AgroForesty Services			-	10,993
Home Construction Costs			-	
Rental Costs			680	829
Total Cost of Revenue		$	118,201	62,254
Gross Profit before Expenses		$	133,156	75,434
Operating Expenses				
Repairs and Maintainence			40,307	9,881
Bank and Wire Charges			3,274	12,346
Utilities			7,060	4,165
Salaries and Professional Fees			116,289	244,337
Legal and Professional Fees			159,308	2,291
Insurance			429	886
Operating Lease			-	3,690
Maintainence			-	3,529
Office Expense			35,508	7,935
Listing Expenses			6,692	1,380
Travel, Meals and Entertainment			21,271	31,560
Marketing/Advertising			32,573	16,529
Depreciation and amortization	5		26,165	14,249
Social Responsibility			1,338	3,427
Taxes Paid			27,499	1,341
Dues and Subscriptions			2,442	2,025
Total Operating Expenses		$	480,155	359,569
Other Income (Expense)				
Unrealized Gain (Loss) on sale of Digital Assets			(211,043)	208,814
Interest Income			-	30,566
Gain on early settlement of mortgage	10		-	-
Realized Gain (Loss) on Currency Convertion			-	(968)
Refunds			-	(41,180)
Change in fair market value of acquisition	17		145,621	165,404
Interest Income (Expense)			32,872	-
Total other Income (expense)			(32,550)	362,636
Net Income (Loss)		$	(379,549)	78,502
Net Income (Loss) Per Share				
Basic	23		(0.0012)	0.0006
Diluted			(0.0012)	0.0005
Weighted number of common shares	23			
Basic			328,076,501	125,413,041
Diluted			328,076,501	170,416,041

AUTRIS, INC.

Consolidated Statement of Changes in Stockholders´Deficit

	Series "A" Preferred Shares		Common Stock		Additional	Accumulated	
	Shares	Amount	Shares	Amount	Paid in Capital	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, 2023			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)
Net Income							
Balance June 30, 2025	1		289,805,034	$ 289,805	$ 1,695,702	$ 715,081	$ 1,805,542
Share subscriptions Investors PPR, The Reef and Transfer of shares			10,459,027	10,459	$ 1,075,874		$ 952,286
Share Cancellations			(2,187,560)	$ (2,188)	$ (129,066)		$ 5,109
Acquisitions			30,000,000	$ 30,000	$ 2,970,000		$ 3,000,000
Net Loss						$ (379,549)	
Balance December 31, 2025		$ -	328,076,501	$ 328,076	$ 5,312,904 -	$ 335,532 -	$ 5,762,938

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

For the six months ended December 31,

		2025		2024
Cash flows from operating activities				
Net Income (Loss)	$	(379,549)	$	98,251
Adjustment for:				
Depreciation		25,564		59,176
Changes in operating assets and liabilities		-		404,784
Deposits and Prepaid Expenses		(6,051)		(128,230)
Marketable securities (Note 9)		-		(95,500)
Changes in non operating activities		-		
Accounts Receivable		29,716		1,546,417
Digital Assets (Note 8)		100,014		(628,872)
Accounts Payable		(83,654)		(230,365)
Net cash used in operating activities		(313,960)		1,025,661
Cash flows from investing activities				
Capitalized Development and Infrastructure Costs (note 4)		(35,753)		(202,949)
Property and Equipment (note 5)		(492,971)		(713,723)
Construction in Progress (note 7)		(905,492)		(170,742)
Investments		3,334,691		22,062
Customer Commitments				-
Land				-
Additional Surplus (Land)				-
Net cash used in investing activities	$	1,900,475	$	(1,065,352)
Cash flows from financing activities				
Promisory Note Payable				
Mortage Payable		-		
Loans from Directors (note14)		-		(109,689)
Deferred Revenue (note 12)		(1,412,326)		1,863,066
Partnership Interests (note 12)		-		
Customer Deposits		32,700		(20,184)
Loan from Affiliated company				28,903
Change in non current assets		(104,739)		(66,276)
Net cash provided by financing activities	$	(1,484,365)	$	1,695,820
Net change in Cash		102,150		1,656,129
Cash at beginning of period		2,260,723	$	939,014
Cash at end of period	$	2,362,873	$	2,595,143
Supplemental Disclosure of non-cash financing activities		-		-
Investment in Agroforestry		132,000		425,000
Suscriptions received		1,225,000		425,000
	$	1,357,000	$	850,000

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 P.H F&F Tower Office 31D Calle 50 Y Calle 56 Este, 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 December 31st, 2025 the amounts outstanding were $ 818,871.

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 December 31st, 2025 the company had capitalized development costs of $ 1,037,273 as follows:

	As at December 31st , 2025	As at June 30th, 2025
Water Tower	$109,786	$105,205
Land Preparation	77,885	72,036
Architectural Plans and Permits	506,153	484,674
Roadworks	308,418	306,899
Surveys	35,031	32,706
Total Development and Infrastructure Costs	**$1,037,273**	**$1,001,520**

5. Property, Plant and Equipment

Property, Plant and Equipment consists of the following as of December 31st, 2025 and June 30th, 2025.

	31-Dec-25	30-Jun-25
Land	$36,728,367	$36,454,453
Vehicles	94,885	94,885
Machinery, Equipment, Furniture and Fixtures	166,953	163,603
Solar Systems	42,758	35,791
Rental Houses	217,295	508,890
Total Gross Property, Plant and Equipment	$37,250,258	$37,257,622
Less Accumulated Depreciation	(117,161)	(91,597)
Property, Plant and Equipment, net	**$37,133,097**	**$37,166,025**

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 December 31st, 2025, the company had $2,150,233 in construction in progress.

8. Marketable Securities

The company has purchased for investment purposes 1,241,648 common shares of Autris through open market purchases in its subsidiary, Eco Villages LLC for total consideration of $ 236,209 or $.19024 per share as at December 31st, 2025.

9. Land

The company owns land located in Panama, Costa Rica, Honduras and Nicaragua. The company carries the value of this land at $36,728,367 which includes cost plus a surplus valuation. Land is included in Property, Plant and Equipment.

10. 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**

11. 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

12. 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 December 31st, 2025 the company had $8,103,899 in deferred revenue that is expected to become revenue in fiscal 2026.

13. 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 December 31st, 2025 the company has $685,000 in partnership interests.

14. 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.

15. 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.

16. 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 30th, 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	$375,000
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 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

17. 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 December 31st,2025, the Company had current assets of $4,647,779 to settle current liabilities of $380,539.

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.

18. Goodwill

As at December 31st, 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

19. 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).

20. 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 $ 2,362,873 as at December 31st, 2025.

21. 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 December 31st, 2025 the company had 328,076,501 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.

22. 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 December 31st, 2025. In preparing these financial statements, the Company evaluated the events and transactions that occurred through the date these financial statements were issued.