

Autris

Quarterly report for the period ended December 31st, 2023
(Unaudited, Prepared by Management)

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

Autris
Interim Condensed Consolidated Financial Statements
(Unaudited, Prepared by Management)

December 31st, 2023 and June 30th, 2023

Consolidated Financial Information

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

AUTRIS, INC.
Interim Condensed Consolidated Statement of Financial Position
(Unaudited)

	Notes		December 31st, 2023	June 30th, 2023
ASSETS				
Current Assets				
Cash		**$**	0	0
Total Current Assets			0	0
Fixed Assets	4			
Capitalized Development costs			129,765	0
Furniture and Fixtures			5,857	0
Machinery and Equipment			4,177	0
Solar Panel Systems			7,298	0
Tools			994	0
Vehicles			39,240	0
Less Accumulated Depreciation			(2,878)	
Total Fixed Assets		**$**	184,452	0
Investment in Vida Verte Agro Forestry	5		132,000	0
Land Held for Development	4		4,500,000	0
Total Investments			4,632,000	**0**
Total Assets		**$**	**4,816,452**	0
LIABILITIES AND STOCKHOLDERS´DEFICIT				
Current Liabilities				
Bank Overdraft			0	0
Accounts Payable			0	0
Mortgage Payable (Current Portion)	9		200,000	0
Total Current Liabilities		**$**	200,000	
Total Long Term Liabilities				
Mortgage Payable			0	0
Loans from Shareholders			0	0
Loan from Affiliated company	10		628,431	0
Total Long Term Liabilities		**$**	628,431	
Total Liabilities		**$**	**828,431**	**0**
Stockholders´Deficit	8			
Common stock, $.001 par value; 200,000,000 shares authorized:				
131,251,359 issued and outstanding as of December 31, 2023 and 31,251,359 as at June 30, 2023			131,261	31,251
Special Series "A" 2022 Preferred Share, Par Value $.001 1 share authorized:				
Issued 1 Preferred Share as at December 31, 2023 none at June 30, 2023			-	
Additional Paid in Capital			1,409,841	1,377,841
Revaluation Surplus			3,900,000	0
Accumulated Deficit			(1,453,071)	(1,409,092)
Total Stockholders´Deficit			**3,988,031**	**-**
Total Liabilities and stockholders´deficit			**4,816,452**	**0**

AUTRIS

Interim Condensed Consolidated Statement of Operations and Comprehensive Loss
(Unaudited)

		For the 3 months ended December 31st		*For the six months ended December 31st*	
		2023	2022	2023	2022
Revenue	$	-	-	-	-
Cost of Revenue		-	-	-	-
Gross Profit		-	-	-	-
Operating Expenses					
Repairs and Maintainence		1,630		1,630	
Bank Fees		109		109	
Utilities		156		156	
Fuel		40		40	
Legal and Professional Fees		653		1,066	
Corporate Development		-		1,669	
Transfer Agent		600		1,000	
General and Administrative		894		-	
Dues and Subscriptions		767		3,267	
Depreciation		2,878		2,878	
Total Operating Expenses	$	7,728	-	11,815	-
Other Income (Expense)					
Gain on foreign currency		-	-	-	-
Other Income		-	-	-	-
Interest Expense		6,167	-	6,167	-
Total other Expense (Income)	$	6,167	-	6,167	-
Net Income (Loss)	$	(13,895)	-	(17,982)	-
Basic and Diluted income (loss) per common share-Basic and fully diluted		(0.00010)	-	(0.00014)	-
		131,251,359	31,251,359	131,251,359	31,251,359

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
Net Loss					$ -		
Balance, June 30th, 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)
Common Stock Issued for Agro Forestry Assets			100,000,000	$ 100,000	$ 32,000		$ 132,000
Preferred Shares Issued	1	-	-				
Equity Acquired in Acquisition of Veritas Village Holdings Panama S.A						(25,997)	
Net Income (Loss)		-			$ -	(17,982)	
Balance,December 31, 2023	1	-	131,251,359	$131,251	$ 1,345,615	$ (1,453,071)	$ (1,453,071)

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

AUTRIS, INC.
Interim Condensed Consolidated Statement of Cash Flows
For the Six months ended

		December 31st 2023	2022
Cash Flows from operating activities			
Net Income (Loss)	$	(17,982)	0
Adjustments to reconcile net loss to net cash used in operating activities			
Common stock issued for services		-	0
Depreciation		2,878	0
Amortization of Debt Discount		-	0
Changes in operating assets and liabilities			
Accounts receivable		-	0
Repayment of Mortgage		(45,000)	0
Purchase of Vehicle		(15,940)	0
Net cash used in operating activities	$	(76,043)	0
Cash Flows from Financing activities			
Bank overdraft			
Advances from Affiliated Company		76,043	
Net Cash provided by financing activities	$	76,043	0
Net change in Cash		0	0
Cash at beginning of period		0	0
Cash at end of period	$	0	0
Supplemental Disclosure of non-cash financing activities			
Interest Paid in Cash		0	0
Shares issued for Agroforesty Assets	$	132,000	0
		132,000	0

the accompanying notes are an integral part of these consolidated financial statements

Autris

Notes to the Interim Condensed Consolidated Financial Statements

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

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.

Autris has a fiscal year end of June 30 and trades on the OTC Markets under the trading symbol AUTR.

Autris, through its wholly owned subsidiary, Veritas Village Holdings Panama, S.A is developing the Veritas Village community, an 87 unit housing development situated on 19.2 hectares in the Chame District of Panama. The company also owns agroforestry investments through its affiliated company, Vida Verte Agroforestry S.A.

On October 09, 2013, we acquired 100% of the membership interest of Nitroheat, LLC. Under a membership interest purchase agreement, Autris issued 20,000,000 shares of its common stock to Derek Naidoo (100% membership owner) in exchange for 100% of Nitroheat, LLC.

In September 2015, Mr. Derek Naidoo, the former CEO transferred the sole operating subsidiary, Nitroheat into his name. Mr. Naidoo returned 15,329,997 of the 20 million shares issued in connection with the acquisition The company therefore re-classified the subsidiary as "held for disposal" as it no longer controlled the subsidiary. The company wrote down the remaining investment in Nitroheat as at year end June 30th, 2016 and incurred a loss of $ 1,313,615.

By the year ended June 30th, 2016, the Company had abandoned its business and failed to take steps to dissolve, liquidate and distribute its assets. It had also failed to meet the required reporting requirements with the Nevada Secretary of State, hold an annual meeting of stockholders and pay its annual franchise tax which resulted in its Nevada charter being revoked.

On June 3rd, 2022, a shareholder, UMA LLC, represented by Ms. Nikki Lee filed a petition for custodianship, with the District Court, Clark County, Nevada (case number A-22-852240-C) and was appointed as the custodian of the Company. The Company's Nevada charter was reinstated on June 9th, 2022 , and all required reports were filed with the State of Nevada soon after.

On August 15th, 2023 the custodian appointed Mr. Arnold Patrick Hiebert as the companies new CEO. On September 9, 2023, the District Court of Clark County, Nevada entered an Order Granting UMA LLC's motion to terminate custodianship.

On September 30th, 2023 we acquired an investment in a Agroforestry Farm owned in part by our CEO, Mr. Patrick Hiebert for $132,000. In addition, we acquired effective October 1st, 2023 100% of Veritas Village Holdings Panama,S.A from Mr. Patrick Hiebert (our CEO) and Mr. Spencer Hiebert (Mr. Spencer Hiebert is the son of our CEO, Mr. Patrick Hiebert).

Note 2 –Accounting Policy, Basis of Presentation

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Autris and its wholly owned subsidiary Veritas Village Holdings, S.A. All significant inter-company accounts and transactions have been eliminated in consolidation.

Estimates

The preparation of financial statements in conformity with International Financial Reporing Standards (IFRS) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Areas requiring the use of estimates include impairment of long lived assets, valuation allowance applied to deferred tax assets and useful lives used in the depreciation of equipment. Actual results could differ from those estimates.

Cash and Cash Equivalents

All highly liquid investments with maturity of three months or less are considered to be cash equivalents. There were no cash equivalents as of December 31st, 2023 or June 30th, 2023.

Property, Plant and Equipment, Intangibles, and Investment Properties

Initial recognition

Property, plant and equipment, intangible assets and investment properties are initially recognized at cost.

Carrying Value

Property, plant and equipment, intangibles, and investment property assets (aside from land) have finite useful lives and are measured at cost less accumulated amortization, depreciation, and impairment losses.

Amortization and Depreciation

Amortization and depreciation are calculated using the straight-line method and is applied over the estimated useful lives of the assets when the asset is available for use, ranging from three to ten years. Land is not depreciated.

The estimated useful life and the depreciation and amortization methods are reviewed at the end of each annual reporting period, with the effect of any changes in the estimate being accounted for on a prospective basis. The estimated useful lives of depreciable assets are:

	Estimated Useful Lives
Furniture and Fixtures	5 - 10 years
Computer Equipment	3 - 5 years
Vehicles	5 - 10 years

Impairment

Assets that are subject to depreciation are reviewed at each reporting date to assess whether there is any indication that an asset may be impaired. An asset's carrying amount is written down immediately to its recoverable amount if the carrying amount is greater than its estimated recoverable amount. The recoverable amount is the higher of the asset's fair value (less costs to sell) and value in use.

Subsequent valuation

valuations of the company's properties, excluding investment properties, are carried out annually with subsequent additions included at cost and provisions made for depreciation. Any surplus arising on revaluation is recognized directly in a Revaluation Reserve within Equity, except to the extent the surplus reverses a previous revaluation deficit on the same asset recognized in profit or loss in which case the credit is to the income statement.

Impairment of non-financial assets.

Non-financial assets are reviewed annually for impairment and whenever events or changes in circumstances indicate that the carrying amount exceeds their recoverable amounts.

Revenue Recognition

The Company's financial statements are prepared under the accrual method of accounting. Revenues are recognized when evidence of an agreement exists, the price is fixed or determinable, collect-ability is reasonably assured and goods have been delivered or services performed.

Fair Value of Financial Instruments

The Company's financial instruments as defined by FASB ASC 825-10-50 include cash, accounts receivable, related party payable and accounts payable. The fair value of accounts receivable, related party payable and accounts payable approximate the financial statement carrying amounts due to the short-term maturities of these instruments.

ASB ASC 820 defines fair value, establishes a framework for measuring fair value in accordance with generally accepted accounting principles, and expands disclosures about fair value measurements. ASC 820 establishes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value as follows:

- Level 1. Observable inputs such as quoted prices in active markets;

- Level 2. Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and

- Level 3. Unobservable inputs in which there is little or no market data, which requires the reporting entity to develop its own assumptions.

Earnings (Loss) Per Share Information

FASB ASC 260, " *Earnings Per Share"* provides for calculation of "basic" and "diluted" earnings (loss) per share. Basic earnings per share includes no dilution and is computed by dividing net income (loss) available to common shareholders by the weighted average common shares outstanding for the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity similar to fully diluted earnings per share. Basic and diluted loss per share were the same, at the reporting dates, as there were no common stock equivalents outstanding.

Share Based Expenses

ASC 718 *"Compensation - Stock Compensation"* prescribes accounting and reporting standards for all stock-based payments award to employees, including employee stock options, restricted stock, employee stock purchase plans and stock appreciation rights. , may be classified as either equity or liabilities. The Company should determine if a present obligation to settle the share-based payment transaction in cash or other assets exists. A present obligation to settle in cash or other assets exists if: (*a*) the option to settle by issuing equity instruments lacks commercial substance or (*b*) the present obligation is implied because of an entity's past practices or stated policies. If a present obligation exists, the transaction should be recognized as a liability; otherwise, the transaction should be recognized as equity.

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of ASC 505-50 *"Equity - Based Payments to Non-Employees".* Measurement of share-based payment transactions with non-employees shall be based on the fair value of whichever is more reliably measurable: (*a*) the goods or services received; or (*b*) the

equity instruments issued. The fair value of the share-based payment transaction should be determined at the earlier of performance commitment date or performance completion date.

Net loss per common share

Net loss per share is calculated in accordance with FASB ASC 260, " *Earnings Per Share.* " The weighted-average number of common shares outstanding during each period is used to compute basic loss per share. Diluted loss per share is computed using the weighted average number of shares and dilutive potential common shares outstanding. Dilutive potential common shares are additional common shares assumed to be exercised.

Recent Accounting Pronouncements

The Company has evaluated recent accounting pronouncements and their adoption has not had or is not expected to have a material impact on the Company's financial position, or statements.

Note 3 – Going Concern

These unaudited interim condensed 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 interim condensed consolidated financial statements, the Corporation is in the process of ramping up its activities and has not yet achieved profitability. During the three-month period ended December 31st, 2023 the Corporation incurred a net loss of $11,162. As at December 31, 2023, the Corporation had a working capital deficit of $828,431. This raises significant doubt about the Corporation's ability to continue as a going concern. 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 obtain additional financing or on generating future profitable operations. Management anticipates that the generation of revenues from its planned development community located in Chame District, Panama will enable the Corporation to achieve profitability. 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 interim condensed 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.

Note 4 – Property and Equipment

At December 31st, 2023 and June 30th, 2023, the Company had the following property and equipment.

		December 31st, 2023	June 30th, 2023
Furniture and Fixtures	$	5,857	0
Machinery and Equipment		5,171	0
Solar Power Systems		7,298	0
Vehicles		39,240	0
		57,566	0
Less accumulated Depreciation		(2,878)	
	$	54,688	0

Capitalized Development Costs

Under IFRS the company capitalizes certain costs related to the development of the Veritas Village community including architectural fees, permitting, appraisals, environmental studies, etc. As at December 31st, 2023 the company had capitalized development costs of $ 129,765.

Land Held for Development

The company, through its wholly owned subsidiary, Veritas Village Holdings Panama. S.A owns a 19.2 hectare site in the Chame district of Panama. The company is in the permitting phase and intends to develop a 87 unit sustainable community.

Note 5 - Investments

The company owns 3 titled parcels of land planted with a mix of Teak and Avocados located on the Vide Verta Agroforestry S.A Cosiguina Farm located in Nicaragua on the Pacific Coast. The purchase price was $132,000.

Note 6 – Related Party Transactions

During the 6 month period ending December 31st, 2023 our wholly owned subsidiary, Veritas Village Holdings, Panama S.A company borrowed $76,043 from a company affiliated with our CEO, Mr. Patrick Hiebert. As at December 31st, 2023 the total advances were $621,644 to our subsidiary and directly to Autris, $ 6,787. As at December 31st, 2023 the total advances to Autris and subsidiaries was $ 628,431.

Note 7 – Income Taxes

The Company follows FASB Codification Topic 740-10-25 (ASC 740-10-25) for recording the provision for income taxes. Deferred tax assets and liabilities are computed based upon the difference between the financial statement and income tax basis of assets and liabilities using the enacted marginal tax rate applicable when the related asset or liability is expected to be realized or settled. Deferred income tax expenses or benefits are based on the changes in the asset or liability each period. If available evidence suggests that it is more likely than not that some portion or all of the deferred tax assets will not be realized, a valuation allowance is required to reduce the deferred tax assets to the amount that is more likely than not to be realized. Future changes in such valuation allowance are included in the provision for deferred income taxes in the period of change.

Deferred income taxes may arise from temporary differences resulting from income and expense items reported for financial accounting and tax purposes in different periods. Deferred taxes are classified as current or non-current, depending on the classification of assets and liabilities to which they relate. Deferred taxes arising from temporary differences that are not related to an asset or liability are classified as current or non-current depending on the periods in which the temporary differences are expected to reverse.

The Company recognized no increase in the liability for unrecognized tax benefits. The Company has no tax positions at December 31st , 2023 for which the ultimate deductibility is highly certain but for which there is uncertainty about the timing of such deductibility. The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. No such interest or penalties were recognized during the periods presented. The Company had no accruals for interest and penalties at December 31st, 2023 or June 30th, 2023.

Note 8 – Stockholders' Deficit

As at December 31st, 2023 the Company was authorized to issue up to 200,000,000 shares of $0.001 par value common stock, and 1 Special 2022 Series "A" Preferred Share, par value $.001. As at December 31st, 2023 the company had 131,251,359 common shares outstanding and 1 Special Series "A" share outstanding. The Company had 31,251,359 common shares issued and outstanding, and no preferred shares authorized, issued or outstanding as at June 30th, 2023 The Company has no stock option plan, warrants or other dilutive securities.

Note 9 – Mortgage Payable

The companies wholly owned subsidiary, Veritas Village Holdings, S.A borrowed $ 400,000 in connection with the purchase of development land. The Mortgage is payable over 2 years in 24 equal payments of $16,666.66 plus interest. The balance outstanding as at December 31st, 2023 was $200,000. As the mortgage matures in December 2024 the Mortgage balance has been reclassified to a current liability.

Note 10-Loans from Affiliates

Vida Verde Agroforestry S.A a company owned and controlled by our CEO, Mr. Arnold Patrick Hiebert has provided loans as at December 31st, 2023 of $ 621,644 to our wholly owned subsidiary, Veritas Village Holdings S.A. to allow our company to develop the Veritas Village Community located in the Chame region of the Republic of Panama. The loan is unsecured and has no fixed terms of repayment. In addition, Vida Verte Agroforestry S.A has provided to Autris $6,167 in loans for its ongoing monthly expenses. These loans are unsecured and bear no fixed terms of repayment.

Note 11 - Subsequent Events

Management has reviewed this Disclosure Document and has determined there are no other reportable events to disclose.