

Autris, Inc.

Annual Financial Statements

(Unaudited, Prepared by Management)

as at

June 30th, 2023 and June 30th, 2022

CONTENTS

	Pages
Balance Sheets as of June 30th, 2023 and June 30th, 2022	F-2
Statement of Operations for the years ended June 30th, 2023 and 2022	F-3
Statement of Changes in Stockholders´Deficit	F-4
Statement of Cash Flows for the years ended June 30th, 2023 and 2022	F-5
Notes to the Financial Statements	F 6-13

AUTRIS, INC.
Balance Sheets
(Unaudited)

		June 20th, 2023	*June 30th, 2022*
ASSETS			
Current Assets			
Cash	$	0	0
Total Current Assets		0	0
Fixed Assets			
Equipment, net of Accumulated Depreciation		0	0
Total Fixed Assets		0	0
Total Assets	$	0	0
LIABILITIES AND STOCKHOLDERS´DEFICIT			
Current Liabilities			
Bank Overdraft		0	0
Accounts Payable		0	0
Notes Payable		0	0
Total Current Liabilities	$	0	0
Total Long Term Liabilities		0	0
Total Liabilities	$	0	0
Stockholders´Deficit			
Common stock, $.001 par value; 75,000,000 shares authorized:			
31,251,359 issued and outstanding as of June 30th, 2023 and 2022		31,251	31,251
Additional Paid in Capital		1,377,841	1,377,841
Accumulated Deficit		(1,409,092)	(1,409,092)
Total Stockholders´Deficit	$	(1,409,092)	(1,409,092)
Total Liabilities and stockholders´deficit	$	0	0

Autris, Inc.
Statement of Operations

		Years Ended June 30th	
		2023	2022
Revenue	$	-	-
Cost of Revenue		-	-
Gross Profit		-	-
Operating Expenses			
Professional Fees		-	-
Depreciation		-	-
General and Administrative		-	-
Total Operating Expenses	$	-	-
Other Income (Expense)			
Gain on foreign currency		-	-
Interest Income		-	-
Other Income		-	-
Interest Expense		-	-
Total other Income (expense)	$	-	-
Net Income	$	-	-
Basic and Diluted income (loss) per common share-Basic and fully diluted		-	-
Weighted average shares outstanding-Basic and fully diluted		31,251,359	31,251,359

AUTRIS, INC.

Statement of Changes in Stockholders´Deficit

	Common Stock		Additional	Accumulated	
	Shares	Amount	Paid in Capital	Deficit	Total
Net Loss			$ -		
Balance, June 30th, 2020	31,251,359	$ 31,251	$ -	(1,409,092.00)	$ (1,409,092)
Net Loss					
Balance, June 30th, 2021	31,251,359	$ 31,251	$ -	(1,409,092.00)	$ (1,409,092)
Net Loss			$ -		
Balance, June 30th, 2022	31,251,359	$ 31,251	$ -	(1,409,092.00)	$ (1,409,092)
Net Loss			$ -		
Balance, June 30th, 2023	31,251,359	$ 31,251	$ -	(1,409,092.00)	$ (1,409,092)

AUTRIS, INC.
Statement of Cash Flows

		Years ended June 30th	
		2023	2022
Cash Flows from operating activities			
Net Income (Loss)	$	0	0
Adjustments to reconcile net loss to net cash used in operating activities			
Common stock issued for services		0	0
Depreciation		0	0
Amortization of Debt Discount		0	0
Changes in operating assets and liabilities			
Accounts receivable		0	0
Prepaid expenses and other current assets		0	0
Accounts payable		0	0
Net cash used in operating activities	$	0	0
Cash Flows from investing activities			
Purchase of Equipment	$		
		0	0
Cash Flows from Financing activities			
Bank overdraft			
Related party payables			
proceeds from sale of shares			
Net Cash provided by financing activities	$	0	0
Net change in Cash		0	0
Cash at beginning of period		0	0
Cash at end of period	$	0	0

Notes to Financial Statements

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

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

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. For accounting purposes, the acquisition of the Nitroheat, LLC by Autris was accounted for as a re-capitalization, similar to a reverse acquisition whereby the private company, Nitroheat, LLC, acquired (Autris) due to a change in control. Accordingly, Nitroheat, LLC was considered the acquirer for accounting purposes and thus, the historical financial statements were primarily that of Nitroheat LLC. As a result of this transaction, Autris changed its business direction and was a manufacturer and distributor of heated nitrogen systems primarily focused towards the spray painting industry.

In September 2015, Mr. Derek Naidoo, the former CEO transferred the sole operating subsidiary, Nitroheat into his own 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.

The custodian was not able to recover any of the Company's accounting records from previous management but was able to get the shareholder information hence the Company's outstanding common shares were reflected in the equity section of the accompanying unaudited financial statements for the twelve months ended June 30, 2023, and 2022.

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.

Note 2 – Basis of Presentation

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. 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 June 30, 2023 or 2022

Property and Equipment

Property and equipment are carried at cost. Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the life of the assets are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period

Depreciation is computed for financial statement purposes on a straight-line basis over estimated useful lives of the related assets. The estimated useful lives of depreciable assets are:

	Estimated Useful Lives
Furniture and Fixtures	5 - 10 years
Computer Equipment	2 - 5 years
Vehicles	5 - 10 years

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.

Income taxes

The Company accounts for income taxes under ASC 740 *"Income Taxes"* Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax

consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not that the Company will not realize tax assets through future operations.

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.

FASB 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

The Company's financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

Note 3 - Going Concern (continued)

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plans to obtain such resources for the Company include (1) obtaining capital from management and significant stockholders sufficient to meet its minimal operating expenses, and (2) seeking out and completing a merger with an existing operating company. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Note 4 – Property and Equipment

At June 30, 2023 and 2022, the Company had the following property and equipment:

	June 30, 2023	2022
Leasehold improvements	$ 0	$ 0
Computer and video equipment	0	0
Sub Total	$ 0	$ 0
Accumulated depreciation	0	0
Total	$ 0	0

Note 5 – Related Party Transactions

There were no related party transactions for the year ended June 30th, 2023 or June 30th, 2022

During the years ended June 30, 2023 and 2022, the Company incurred $0 and $0, respectively in management fees to a director or officer, or custodian of the Company.

Note 6 – 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

Note 6 - Income Taxes (continued)

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 June 30, 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 June 30, 2023 or 2022.

Note 7 – Stockholders' Deficit

As at June 30th, 2023 the Company was authorized to issue up to 75,000,000 shares of $0.001 par value common stock. As at June 30, 2023 and June 30th, 2022 respectively , the Company had 31,251,359 common shares issued and outstanding. There were no preferred shares authorized, issued or outstanding. The Company has no stock option plan, warrants or other dilutive securities.

Note 8 – Subsequent Events

On July 5th, 2023 the custodian, Ms. Nikki Lee created a Special 2023 Series A Preferred Share giving the holder 60% of the voting rights of all classes of shares, and convertible into 45 million common shares of the company.

On August 15th, 2023 the custodian, Ms. Nikki Lee appointed Mr. Arnold Patrick Hiebert as a Director and Officer, and subsequently resigned her positions leaving Mr. Hiebert as the companies sole officer and Director.

On September 9th, 2023 the 8th judicial district court of Clark County Nevada granted the custodian a final discharge of the custodianship, the company having brought itself back into good standing.

On October 24th, 2023 Mr. Arnold Patrick Hiebert was issued the Special 2023 Series A Preferred Share.

On December 3rd, 2023 the company issued One Hundred Million Common Shares (100,000,000) to Mr. Arnold Patrick Hiebert pursuant to an Asset Purchase Agreement.