**Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines**

**PPJ HEALTHCARE ENTERPRISES, INC.**

402 JACKSON ST. SUITE 2340, TAMPA, FL 33602

(813) 723-1206
www.ppjenterprise.com
info@ppjenterprise.com
SIC Code 7389

**Annual Report**

**For the period ended 12/31/2023 (the "Reporting Period")**

**Outstanding Shares**
The number of shares outstanding of our Common Stock was:

5,305,836,058 as of 12/31/2022

5,505,836,058 as of 12/31/2023

**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 of the company has occurred over this reporting period:

Yes: ☐ No: ☒

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

PPJ Healthcare Enterprises, Inc. beginning December 2014, Florida corporation – active.

PPJ Enterprise, until December 2014.

Healthcare Business Services Groups, Inc. until February 2008.

Winfield Financial, until January 2005.

Winfield Capital Group, Inc. until March 2004.

The Company and its predecessors have not had any trading suspension orders issued by the SEC since its inception:

The Company has not had any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

The address of the issuer's principal executive office and principal place of business is 401 E. Jackson Street, Suite 2340, Tampa, Fl 33602.

Neither the Company nor any of its predecessors has been in bankruptcy, receivership, or any similar proceeding in the past five years.

## 2) Security Information

***Transfer Agent***

VStock Transfer, LLC.
(212) 828-8436
shaindy@vstocktransfer.com
18 Lafayette Place, Woodmere, NY 11598

***Publicly Quoted or Traded Securities:***

Trading symbol: PPJE
Exact title and class of securities outstanding: COMMON STOCK
CUSIP: NO. 35369D505
Par or stated value: $0.0001
Total shares authorized: 8,000,000,000 as of date: 12/31/2023

| | | |
|---|---|---|
| Total shares outstanding: | 5,505,836,058 | as of date: 12/31/2023 |
| Total number of shareholders of record: | 121 | as of date: 12/31/2023 |

***Other classes of authorized or outstanding equity securities:***

| | | |
|---|---|---|
| Exact title and class of securities outstanding: | CLASS A PREFERRED STOCKS | |
| CUSIP: | None | |
| Par or stated value: | $10.00 | |
| Total shares authorized: | 5,000,000 | as of date: 12/31/2023 |
| Total shares outstanding: | 0 | as of date: 12/31/2023 |
| Total number of shareholders of record: | 0 | as of date: 12/31/2023 |

| | | |
|---|---|---|
| Exact title and class of securities outstanding: | CLASS B PREFERRED STOCKS | |
| CUSIP: | None | |
| Par or stated value: | $2.50 | |
| Total shares authorized: | 50,000,000 | as of date: 12/31/2023 |
| Total shares outstanding: | 2,118,000 | as of date: 12/31/2023 |
| Total number of shareholders of record: | 5 | as of date: 12/31/2023 |

| | | |
|---|---|---|
| Exact title and class of securities outstanding: | CLASS E PREFERRED STOCKS | |
| CUSIP: | None | |
| Par or stated value: | $0.01 | |
| Total shares authorized: | 8,000,000,000 | as of date: 12/31/2023 |
| Total shares outstanding: | 5,305,836,058 | as of date: 12/31/2023 |
| Total number of shareholders of record: | 121 | as of date: 12/31/2023 |

***Security Description:***

1. describe any dividend, voting, and preemption rights for common equity.

One vote per share, dividends when as and if declared by the board of directors. NONE ALLOWED.

2. For preferred stock, describe the dividend, voting, conversion, liquidation rights , and redemption or sinking fund provisions.

CLASS A PREFERRED STOCK

A. CONVERSION—CLASS B PREFERRED STOCKS SHALL HAVE A SIX-MONTH HOLDING PERIOD AFTER PURCHASE, WITH A CONVERSION RATE OF 50% OF THE COMMON STOCK BID PRICE ON THE DAY OF ELECTION TO CONVERT.

B. DIVIDENDS – DIVIDENDS- THE CLASS A PREFERRED STOCKS SHALL PARTICIPATE IN DIVIDENDS AND NOT BASED ON SHARES IN PARI PASSAU WITH THE COMMON STOCK.

C. VOTING RIGHTS – RIGHTS TO VOTE ON ANY AND ALL MATTERS, HOLDERS SHALL HAVE THE RIGHTS 5,000,000 VOTES PER SHARE OF CLASS B PREFERRED STOCK.

D. LIQUIDATION RIGHTS – UPON LIQUIDATION, DISSOLUTION, OR WINDING UP OF THE CORPORATION, DISTRIBUTION OF PAYMENTS SHALL BE MADE TO THE HOLDERS OF CLASS A PREFERRED STOCK SHALL BE ENTITLED TO BE PAID OUT OF THE ASSETS OF THE COMPANY.

CLASS B PREFERRED STOCK

E. CONVERSION—CLASS B PREFERRED STOCKS SHALL HAVE A SIX-MONTH HOLDING PERIOD AFTER PURCHASE, WITH A CONVERSION RATE OF 70% OF THE COMMON STOCK BID PRICE ON THE DAY OF ELECTION TO CONVERT.

F. DIVIDENDS – SHALL RECEIVE DIVIDENDS IF DECLARED BY THE BOARD OF DIRECTORS IN ITS SOLE DISCRETION AND PARTICIPATE IN DIVIDENDS BASED ON VOTES PER SHARE IN PARI PASSU WITH THE COMMON STOCK NOT BASED ON SHARES.

G. VOTING RIGHTS—RIGHTS TO VOTE ON ANY AND ALL MATTERS. HOLDERS SHALL HAVE THE RIGHT TO 1,000,000 VOTES PER SHARE OF CLASS B PREFERRED STOCK.

H. LIQUIDATION RIGHTS—UPON LIQUIDATION, DISSOLUTION, OR WINDING UP OF THE CORPORATION, DISTRIBUTION OF

PAYMENTS SHALL BE MADE TO THE HOLDERS OF CLASS B PREFERRED STOCK, WHO SHALL BE ENTITLED TO BE PAID OUT OF THE ASSETS OF THE COMPANY.

CLASS E PREFERRED STOCK

I. CLASS E PREFERRED STOCKS SHALL HAVE NO VOTING RIGHTS.

J. CONVERSION RIGHTS – 70% OF THE BID PRICE OF THE COMMON STOCKS ON THE DAY OF ELECTION TO CONVERT

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

None

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 during 2023

## 3) Issuance History

### A. Changes to the Number of Outstanding Shares for 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 in the 2021 and 2022 fiscal years: No: ☒

### B. Promissory and Convertible Notes

| Date of Note Issuance | Outstanding Balance | Principal Amount at Issuance | Interest Accrued | Maturity Date | Conversion Terms | Name of Noteholder. | Reason for Issuance |
|---|---|---|---|---|---|---|---|
| 12/31/2013 | 295,595 | 64,240 | 128,480 | 12/30/2014 | default at 50% 7days average trading price | Indrajit Bhattacharya | loan litigation |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1/24/2014 | 48,058 | Notes are paid | 43,210 | as soon as possible | default at 50% of seven days average trading | Jhumur Bhattacharya | loan litigation expenses |
| | | | | | | | |
| | | | | | | | |

## 4) Issuer's Business, Products, and Services

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

The issuer is in the medical billing service/ accounts receivable business, healthcare practice management software services(updating), natural health products development, and manufacturing. It plans to add a medical laboratory for health screening services.

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

None

C. Describe the issuers' principal products or services.

Medical billing for complex medical care and facilities since 1990, providing services nationwide to physicians and facilities and marketing natural healthcare products.

## 5) Issuer's Facilities

The Company's offices are occupied month to month without a lease term. The Company currently outsources its services. Office rent is due on the 15th of each month. Employees work from home or at vendor locations.

## 6) Officers, Directors, and Control Persons

| Name | Affiliation | Residential Address | Number of shares | Share type/class | Ownership Percentage |
|---|---|---|---|---|---|
| Chandana Basu | Director, Chief Executive and | Upland, Ca | 2,000,000 | Class B Preferred | 90% |

| | | | | | |
|---|---|---|---|---|---|
| | Financial Officer | | | | |
| | | | 356,022,404 | Common | 8% |
| | | | 30,000,000 | Class E Preferred | 74.9% |

## 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);

NO

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 business, securities, commodities, financial- or investment-related, insurance or banking activities. NO

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. NO

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 NO

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 business or securities activities. NO

6. Been the subject of a U.S. Postal Service false representation order, a temporary restraining order, or a preliminary injunction concerning conduct alleged to have violated the false representation statute that applies to U.S. mail. NO

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 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

Securities Counsel

Jackson L. Morris, Esq
126 21st Avenue SE
St. Petersburg, FL 33705
813-892-5969
jackson.morris@rule144solution.com

Accountant or Auditor

None

Investor Relations

None

*All other means of Investor Communication:*

None

## **9)** Discloser and **Financial Statements**

A. CFO

B. The following financial statements were prepared by Chandana Basu, CEO and Chief Financial Officer of the Company

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

| | |
|---|---|
| Name: | **CHANDANA BASU** |
| Title: | **CEO/CFO** |
| Relationship to Issuer: | **AFFILIATE** |

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

☐ IFRS
X U.S. GAAP

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

Name: **CHANDANA BASU**
Title: **CEO/CFO**
Relationship to Issuer: **AFFILIATE**

Describe the qualifications of the person or persons who prepared the financial statements:[5] CHANDANA BASU HAS TAKEN TRAINING COURSES IN 2008 TO LEARN HOW TO PREPARE FINANCIAL STATEMENTS AND HAS BEEN PREPARING THE COMPANY'S FINANCIAL STATEMENTS SINCE 2008.

Index to Financial Statements
Balance Sheets.
Statement of Income.
Statement of Cash Flow.
Statement of Retained Earnings
Financial Notes

[5] 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.

PPJ Healthcare Enterprises, Inc.
Balance Sheets

(Unaudited)

| | December 31, 2023 | December 31, 2022 |
|---|---|---|
| **Current Assets** | | |
| Cash | 49,072 | 406,901 |
| Contracts receivable | 2,390,007 | 2,829,118 |
| Inventory | 8,901 | 32,816 |
| contingent Asset | 15,590,018 | 14,470,306 |
| **Total Current Assets** | 18,037,998 | 17,739,141 |
| Equipment | 17,868 | 53,928 |
| Lease deposit | 14,780 | 14,780 |
| Investment in software | 944,484 | 944,784 |
| **Total Assets** | 19,013,130 | 18,752,633 |
| **Current Liabilities** | | |
| Accounts payable | 28,034 | 22,521 |
| Due to officers and directors | 4,402,138 | 3,844,138 |
| Lease liabilities (3 years) note | 39,030 | 78,841 |
| Loans payable | 500,000 | 541,666 |
| Convertible Promissory Notes w int.*** | 343,653 | 298,456 |
| Other Loans/Judgments | 70,000 | 112,000 |
| Legal expenses accrued | 16,030 | 35,000 |
| Affiliate notes payable (without interest) | 1,640,330 | 1,640,330 |
| Total Current Liabilities | 7,039,215 | 6,572,952 |
| Total Liabilities | 7,039,215 | 6,572,952 |
| | | |
| Stockholders' Equity | | |
| Class A Preferred Stock, par value $10.00, 5,000,000 auth, none issued | | |
| Class B Preferred Stocks, par value $2,50, issued, and outstanding 2,118,000 | 5,295,000 | 5,295,000 |
| Class E Preferred Stocks, par value $.01 issued and outstanding 40,005,000 | 400,050 | 400,050 |

| | | |
|---|---|---|
| Common Stock, par value 8,000,000,000 authorized, 5,305,836,058 issued and outstanding at .003 | 15,917,508 | 15,917,508 |
| Other comprehensive Income/(Expenses) | 9,636,643 | 9,432,877 |
| Retained Earnings | 6,902,182 | 12,179,681 |
| Stockholder's Equity | 11,975,915 | 6,705,605 |
| Total Liabilities and Stockholders’ Equity | 19,015,130 | 18,752,633 |

PPJ Healthcare Enterprises, Inc.
Statement of Operations

(Unaudited)

X

| | December 31, 2023 | December 30, 2022, |
|---|---|---|
| **Gross Sales** | 711,039 | 790,556 |
| **Operating Expenses:** | | |
| Contract and service cost | 494,973 | 489,663 |
| Marketing Expenses | 98,409 | 67,824 |
| Legal Expenses | 42,929 | 68,019 |
| **Total Operating Expenses** | 636,311 | 649,406 |
| **Operating Income / Loss** | 74,728 | 141,150 |
| **Net Income** | 74,728 | 141,150 |
| **Common Shares Outstanding** | 5,305,836,058 | 5,305,836,058 |

**PPJ Healthcare Enterprises, Inc.**
Statement of Cash Flow
(Unaudited)

| | Year Ended **December 31, 2023** |
|---|---|
| **Operating Activities** | |
| Net income (loss) | 74,728 |
| Less depreciation | |
| Contracts receivable | 2,390,007 |
| Lease deposit | 14,780 |
| Accrued litigation expenses | 16,020 |
| **Net cash provided by operating activities** | 74,728 |
| **Investing Activities** | |
| Investment in software | 944,784 |
| Equipment | 17,686 |
| Lease liabilities | 39,030 |
| **Total investing activities** | |
| **Financing activities** | |
| Loans Payable | |
| **Common Stock** | 15,917,508 |
| Additional paid-in capital | |
| Total financing activities | |
| Inventory | 8,901 |
| Accounts Payable | 28,034 |
| Cash at the beginning of the period | 212,472 |
| Cash at the end of the period | 49,072 |

PPJ HEALTHCARE ENTERPRISES, INC.
Statement Of Changes in Stockholder's Equity
As Of December 31, 2023

| | Common Stock | Class B Preferred Stocks | Class E Preferred Stocks | Net Income | Retained Earnings | Total Shareholders' Equity |
|---|---|---|---|---|---|---|
| Balance Sheets September 30, 2023 | 5,305,836,058 | 2,118,000 | 400,050 | 70,668 | 6,902,182 | 12,582,118 |
| Stock Issued for Services | | | | | | |
| Stock Issued to Officers and Directors | | | | | | |
| Stock Issued Incentive Shares | | | | | | |
| Stock Issued On Conversion of Notes | | | | | | |
| Balance Sheets on on December 31, 2023. | 5,305,836,058 | 2,118,000 | 400,050 | 74,728 | 6,881,910 | 11,975,915 |

**PPJ HEALTHCARE ENTERPRISE, INC.**
**NOTES TO FINANCIAL STATEMENTS**

## Summary of Significant Accounting Policies and Organization

Note A: Organization and Nature of Business: The Company was incorporated in the State of Nevada on May 2, 2000, as Winfield Capital Group, Inc. On June 6, 2001, theCompany filed a Certificate of Amendment to its Articles of Incorporation to affect the name change to "Winfield Financial Group, Inc." On April 23, 2004, the Company acquired100% of the equity interest of Healthcare Business Services Groups, Inc.(“Healthcare”), a Delaware corporation (“Healthcare”). As part of the same transaction,on May 7, 2004, the Company acquired 100% of the equity interest of AutoMed SoftwareCorp. ("AutoMed"), a Nevada corporation, and 100% of the membership interests ofSilver Shadow Properties, LLC ("Silver Shadow"), a Nevada single-member limited liability company. The transactions are collectively referred to herein as the"Acquisition.” Before the Acquisition, the Company was a business broker, primarilyrepresenting sellers and offering its clients' businesses for sale. Because of theAcquisition, the Company changed its focus to medical billing.

On January 7, 2005, the Company filed a Certificate of Amendment to its Articles of Incorporation with the Nevada Secretary of State and changed its name to "Healthcare Business Services Groups, Inc."

On or about May 7, 2004, the Company acquired Healthcare, AutoMed, and Silver Shadow from Chandana Basu, the sole owner, in exchange for 25,150,000 newly issued treasury shares of the Company's Common Stock and became the sole voting power and 80% of the stockholders. Because of the Acquisition, the Company has changed its business focus.

On June 21, 2004, the Company entered into an agreement with Robert Burley (former Director, President, and Chief Executive Officer of the Company) and Linda Burley (former Director and Secretary of the Company) whereby the Company agreed to transfer certain assets owned by the Company immediately prior to the change in control in consideration for Mr. and Mrs. Burley's cancellation of an aggregate of 2,640,000 of their shares of the Company's common stock. The Company transferred the following assets. o Mr. and Mrs. Burley: (i) the right to the name "Winfield Financial Group, Inc." and (ii) any contracts, agreements, rights, or other intangible property related to the Company's business operations immediately prior to the change in control whether suchintangible property was accounted for in the Company's financial statements. After the issuance of shares to Ms. Basu and the cancellation of 2,640,000 shares of Mr. and Mrs.Burley's Common Stock, there were 29,774,650 shares of the Company's Common Stock outstanding. Because of these transactions, control of the Company shifted to Ms. Basu. At closing, Ms. Basu owned 25,150,000 shares (or approximately 81%) out of 33,960,150 shares of the Company's issued and then outstanding Common Stock.

On February 14, 2008, the Company amended its articles of incorporation in Nevada to change its name to PPJ Enterprises. Also, in February of 2008, the Company completed a 1 for 400 reverse stock splits on October 26, 2011

On June 20, 2014, the Company changed its business plan to a joint venture with doctors in setting up new practices, marketing, and management of pain management practices andblood culture labs with a higher percentage of revenue. The Company has two such new relationships with Southern California physicians and is looking forward to growing this line of business in the very near future. This project has been running slow due lack of resources.

On October 17, 2014, the Company filed Articles of Conversion of the Company with the State of Nevada**,** and on October 27, 2014, the Company filed the State of Florida Articles of Incorporation, reincorporating in the State of Florida. On December 1, 2014, the Company effectively completed a 1 for 100 reverse stock splits of its issued and outstanding shares of common stock and changed its name from PPJ Enterprises to PPJ Healthcare Enterprises, Inc.

Principles of Consolidation

The accompanying consolidated financial statements include the results of the operations of the Company and its wholly owned subsidiaries. All intercompany balances and transactions have been eliminated in consolidation.

Going Concerns:

The Company will require substantial additional funding for continuing expansion and toimplement its business plans. There is no assurance that the Company will be able to obtain sufficient additional funds when needed, or that such funds, if available, will be obtainable on terms satisfactory to the Company. The accompanying financial statements do not include any adjustments that might be necessary should the Company be unable tocontinue as a going concern.

Note B: Asset Impairments

The balance sheet of the Company for the period ended December 31, 2023, recorded Contracts Receivable of $2,390,007

The balance sheet of the Company for the period ended December 31, 2023, recorded contingency assets of $15,590,018 which represented amounts that might be collected on lawsuit retrial.

The net income was reduced due to unexpected situations for the fourth quarter of 2023.

Note C: Cash and Cash Equivalents

For the purposes of the cash flow statements, the Company considers all highly liquid investments with original maturities of three months or less at the time of purchase to becash equivalents.

Note D: Accounts Receivable Accounts receivable are carried at the original invoiced amount less an allowance for doubtful accounts based on the probability of future collection. Management reviews account receivables on a periodic basis to determine if any receivables will potentially beuncollectible. The Company reserves for receivables that are determined to be uncollectible, if any, in its allowance for doubtful accounts. After the Company has exhausted all collection efforts, the outstanding receivable is written off against the allowance.

<u>Allowance for Doubtful Accounts and Contracts Receivable</u>

We generate most of our revenues and corresponding accounts receivable from the sales of software products. We evaluate the collectability of our accounts receivable by considering acombination of factors. In circumstances where we are aware of a specific customer’s inability to meet its financial obligations to us, we record a specific reserve for bad debtsagainst amounts due to reduce the net recognized receivable to the amount we reasonablybelieve will be collected. For all other customers, we recognize reserves for bad debts based on past write-off experience and the length of time the receivables are past due.

The receivables given are receivables for past services for which invoices have been submitted but payments have not been received. The Company has referred these amounts to the collection. Some amounts may be reduced or increased once settlements are reached.

Note E: Litigation

There is no active litigation by or against the Company currently.

Note F: Convertible Notes: Listed in Item 3B.

Note G: Stock Issuance

During the third quarter of 2023, the Company did not issue any stocks.

Note H: Revenue Recognition

The Company's revenue recognition policies are in compliance with Staff Accounting Bulletin SAB 104. All revenue is recognized when persuasive evidence of an arrangement exists, the service or sale is complete, the price is fixed or determinable and collectability is reasonably assured. Revenue is derived from collections of medical billing services. Revenue is recognized when the collection process is complete, which occurs when the money is collected and recognized on a net basis.

License revenue - the Company recognizes revenue from license contracts when a no cancelable, non-contingent license agreement has been signed, the software product has been delivered, no uncertainties exist surrounding product acceptance, fees from the agreement are fixed, and determinable and collection is probably. Any revenues from software arrangements with multiple elements are allocated to each element of the arrangement based on the relative fair values using specific objective evidence as defined in the SOPs. If no such objective evidence exists, revenues from the arrangements are not recognized until the entire arrangement is completed and accepted by the customer. For arrangements that require significant production, modification, or customization of software, the entire arrangement is accounted for by the percentage of completion method, in conformity with Accounting Research Bulletin ("ARB") No. 45 and SOP 81-1.

Services Revenue - Revenue from consulting services is recognized as the services are performed for time-and-materials contracts and contract accounting is utilized for fixed-price contracts. Revenue from training and development services is recognized as the services are performed. Revenue from the maintenance agreement is recognized ratably overthe term of the maintenance agreement, which in most instances is once a year. The Company currently outsources servicing of these contracts.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, aswell as the reported amounts of revenues and expenses during the reporting period. Significant estimates and assumptions are used for but are not limited to: (1) revenue recognition; including the estimated expected customer life; (2) asset impairments; (3) depreciable lives of assets; (4) fair value of stock-based compensation; (5) allocation of direct and indirect cost of sales; (6) fair value of identifiable purchased tangible and intangible assets in a business combination; (7) fair value of reporting units for goodwill impairment test and (8) litigation reserves. Actual results could significantly differ from those estimates.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year's presentation. This reclassification does not affect the net income (loss) of the Company for the period ended December 31, 2019.

Note I: Property and Equipment

Property and equipment are stated at cost. Additions are capitalized and maintenance and repairs are charged to expense as incurred. Gains and losses on the disposition of equipmentare reflected in operations. Depreciation is provided using the straight-line method over the estimated useful life of the assets from three to seven years. Expenditures for maintenance and repairs are charged to expenses as incurred.

Note J: Software Development Costs

The Company complied with Statement of Position 98-1 ("SOP 98-1") "accounting for the costs of computer software developed or obtained for internal use", as accounting policy for internally developed computer software costs. Under SOP 98-1, we capitalized onsoftware development costs incurred during the application development stage.

Subsequently, the Company decided to market the software Automed. Therefore, the Company is following the guideline under SFAS 86. SFAS 86 specifies that costs incurred internally in creating a computer software product shall be charged to expense when incurred as research and development until technological feasibility has been established for the product. Thereafter, all software production costs shall be capitalized and subsequently reported at the lower of unamortized cost or net realizable value.

Capitalized costs are amortized based on current and future revenue for the product

(Automed) with an annual minimum equal to straight-line amortization over the remaining estimated economic life of the product.

Note K: Impairment of Long-Lived Assets

Effective January 1, 2002, the Company adopted Statement of Financial Accounting Standards No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets" ("SFAS 144") which addresses financial accounting and reporting for the impairment of disposal of long-lived assets and supersedes SFAS No. 121, "accounting for the impairment of long-lived assets and for Long-lived assets to be disposed of," and the accounting and reporting provisions of APB Opinion No. 30, "reporting the results of operations for disposal of a segment of a business." The Company periodicallyevaluated the carrying value of long-lived assets to be held and used in accordance with SFAS 144. SFAS 144 requires impairment losses to be recorded on long-lived assets used in operations when indicators of impairment are present and the undiscounted cashflows estimated to be generated by those assets are less than the assets' carrying amounts.In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair market values are reduced by the cost of disposal.

Note L: Stock-Based Compensation

The Company adopted SFAS No. 123-R effective January 1, 2006, using the modified prospective method. Under this transition method, stock compensation expense includes compensation expense for all stock-based compensation awards granted on or after January 1, 2006, based on the grant-date fair value estimated in accordance with the provisions of SFAS No. 123-R.

Prior to January 1, 2006, the Company measured stock compensation using the intrinsic value method of accounting in accordance with Accounting Principles Board (APB) Opinion No. 25, Accounting for Stock Issued to Employees," and related interpretations (APB No. 25) and has opted for the disclosure provisions of SFAS No. 123. Thus, the expensewas generally not recognized for the Company's employee stock option and purchase plans.

Note M: Income Taxes

The Company accounts for income taxes under the Financial Accounting Standards Board Statement of Financial Accounting Standards No. 109. "Accounting for income taxes" ("Statement 109"). Under Statement 109, deferred taxes 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 Statement 109, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

Note N: Basic and Diluted Net Loss per Share

Net loss per share is calculated in accordance with the Statement of Financial Accounting Standards No. 128 (SFAS No. 128), "Earnings per Share." Basic net loss per share is based upon the weighted average number of common shares outstanding. Dilution is computed by applying the Treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained were used to purchase common stock at the average market price. The weighted average number of shares used to compute basic and diluted loss per share is the same since the effect of dilutive securities is anti-dilutive.

Note O: Fair Value of Financial Instruments

Statements of Financial Accounting Standards No. 107, "Disclosures About Fair Value of Financial Instruments," requires disclosure of information about the fair value of certain financial instruments for which it is practicable to estimate that value. For this disclosure, the fair value of a financial instrument is the amount at whichthe instrument could be exchanged in a current transaction between willing parties, otherthan in a forced sale or liquidation. The carrying amounts of the Company's accounts and other receivables, accounts payable, accrued liabilities, factor payable, capital lease payable and notes and loans payable approximate fair value due to the relatively short period to maturity for These instruments.

Note P: Concentrations of Risk

Financial instruments that potentially subject the Company to concentrations of credit risk are cash and accounts receivable. The Company places its cash with financial institutions deemed by management to be of high credit quality. The amount on deposit in any one institution that exceeds federally insured limits is subject to credit risk. All the Company's revenue and most of its assets are derived from operations in the United States of America.

Note Q: Reporting Segments

The Statement of Financial Accounting Standards No. 131, Disclosures about Segments of an Enterprise, and Related Information (SFAS No. 131), which superseded the Statement of Financial Accounting Standards No. 14, Financial Reporting for Segments

of a BusinessEnterprise, establishes standards for the way that public enterprises report information about operating segments in annual financial statements.
Healthcare was a medical billing service provider. Healthcare's sister company, Silver Shadow, made an investment in real estate where Healthcare plans to construct its first surgical center and corporate office development. There has been very insignificant activity in Automed. Hence, the company has determined that it has only one segment.

Note R: Comprehensive Income

Statement of Financial Accounting Standards No. 130 Reporting Comprehensive Income(SFAS No. 130) establishes standards for reporting and displays comprehensive income, its components, and accumulated balances. Comprehensive income is denied, including all changes in equity, except those resulting from investments by owners and distributions to owners. Among other disclosures, SFAS No. 130 requires that all items required to be recognized under current accounting standards as components of comprehensive income be reported in financial statements that are displayed with the same prominence as other financial statements.

Note S: Stockholders' Equity

*Preferred Stock* – The Company's Board of Directors has the authority to issue shares of preferred stock in one or more series without further action by stockholders. The Company's Board of Directors may designate the rights, preferences, privileges, and restrictions of the preferred stock, including dividend rights, conversion rights, voting rights, terms of redemption, liquidation preference, and number of shares constituting any series or the designation of any series. The issuance of preferred stock could restrict dividends on the Company's common stock, diluting its common stock's voting power, impairing its common stock's liquidation rights, or delaying orpreventing a change in control. The ability to issue preferred stock could delay or impedea change in control.

*Common Stock* – Common stockholders are entitled to one vote per share and dividends when declared by the Board of Directors, subject to any preferential rights of preferred stockholders.

Reverse Stock Split: No recent stock split.

Increase in Number of Authorized Shares

On November 20, 2014, the Company filed a Certificate of Amendment to its Articles of Incorporation with the Secretary of State of the State of Florida to increase the number ofauthorized shares of common stock. Because of the amendment, the number of the Company's authorized shares of common stock reduced to 8,000,000,000.

Note T: New Accounting Pronouncements

In February 2007, the FASB issued SFAS 159, "The Fair Value Option for Financial Assets and Financial Liabilities--Including an Amendment of FASB Statement No. 115." The statement permits entities to choose to measure many financial instruments and certain other items at fair value. The objective is to improve financial reporting by providing entities with the opportunity to mitigate volatility in reported earnings caused by measuring related assets and liabilities differently without having to apply complex hedge accounting provisions. The Statement is effective as of the beginning of an entity's first fiscal year that begins after November 15, 2007. The management is currently evaluating the effect of this pronouncement on financial statements.

In September 2006, FASB issued SFAS 158, "Employers' Accounting for Defined Benefit Pension and Other Post-Retirement Plans - An Amendment of FASB Statements No. 87, 88, 106, and 132(r). This Statement improves financial reporting byrequiring an employer to recognize the over-funded or underfunded status of a definedbenefit postretirement plan (other than a multiemployer plan) as an asset or liability in itsstatement of financial position and to recognize changes in that funded status in the yearin which the changes occur through comprehensive income of a business entity or changesin unrestricted net assets of a not-for-profit organization. This Statement also improvesfinancial reporting by requiring an employer to measure a plan's funded status as of its year-end statement of financial position, with limited exceptions. Anemployer with publicly traded equity securities must initially recognize the funded status of a defined benefit postretirement plan to provide the required disclosures as of the fiscal year ending after December 15, 2006. An employer withoutpublicly traded equity securities must recognize the funded status of a defined benefit post-retirement plan and provide the required disclosures as of the fiscal yearending after September 15, 2007. However, an employer without publicly traded equitysecurities is required to disclose the following information in the notes to financialstatements for a fiscal year ending after December 15, 2006, but before September 16,2007, unless it has applied the recognition provisions of this statement in preparing those financial statements: A brief description of the provisions of this statement. The date of theadoption is required. The date the employer plans to adopt the recognition provisions of this statement if earlier. The requirement to measure plan assets and benefit obligations as of the date of the Employer's fiscal year-end statement of financial position is effectivefor fiscal years ending After December 15, 2008. The management is currently evaluatingthe effect of this Pronouncement on financial statements.

In September 2006, FASB issued SFAS 157 'Fair Value Measurements. This Statement defines fair value, established a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements.

This statement applies under other accounting pronouncements that require or permit fair value measurements; the board has previously concluded in those accounting pronouncements that fair value is the relevant measurement attribute. Accordingly, this statement does not require any new fair value measurements. However, for some entities, the application of this Statement will change current practice. This statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those Fiscal years. The management is currently evaluating the effect of this pronouncement on financial statements.

In March 2006 FASB issued SFAS 156 “Accounting for Servicing of Financial Assets” This statement amends FASB Statement No. 140, Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities, with respect to the accounting for separately recognized servicing assets and servicing liabilities. This statement:

1. Requires an entity to recognize a servicing asset or servicing liability each time it undertakes an obligation to service a financial asset by entering into a servicing contract.

2. Requires all separately recognized servicing assets and servicing liabilities to be initially measured at fair value, if practicable.

3. Permits an entity to choose the 'amortization method' or fair value measurementmethod for each class of separately recognized servicing assets and servicing liabilities.

4. At its initial adoption, permits a one-time reclassification of available-for-salesecurities to Trading securities by entities with recognized servicing rights, withoutcalling into question The treatment of other available-for-sale securities under Statement 115, provided that the Available-for-sale securities are identified in some manner as offsetting the entity's exposure to changes in fair value of servicing assets or servicing liabilities that a servicer elects to subsequently measure at fair value.

5. Requires separate presentation of servicing assets and servicing liabilities subsequently measured at fair value in the statement of financial position and additional disclosures for all separately recognized servicing assets and servicing liabilities. An entity should adopt this statement as of the beginning of its first fiscal year which begins After September 15, 2006. Management believes that this statement will not have a significant impact on the financial statement.

In February 2006, FASB issued SFAS No. 155, "Accounting for Certain Hybrid Financial Instruments". SFAS No. 155 amends SFAS no 133, "Accounting for Derivative Instruments and Hedging Activities", and SFAS No. 140, "Accounting for Transfers and Servicing of Financial Assets and Extinguishers of Liabilities." SFAS No. 155, permits fair value premeasurement for any hybrid financial instrument that contains an embeddedderivative that otherwise would require bifurcation, clarifies which interest-only strips and principal-only strips are not subject to the requirements of SFAS No. 133, establishesa requirement to evaluate interest in securitized financial assets to identify interests that are freestanding derivatives or that are hybrid financial instruments that contain an embedded derivative requiring bifurcation, clarifies that concentrations of credit risk in the form of subordination are not embedded derivatives, and amends SFAS No. 140 to eliminate the prohibition on the qualifying special-purpose entity from holding a derivative financial instrument that pertains to a beneficial interest other than another derivative financial instrument. This statement is a directive for all financial instruments acquired or issued after the beginning of the Company's first fiscal year that begins afterSeptember 15, 2006.

Note U: Supplemental Disclosure of Non-Cash Investing and Financing Activities.

The cash flow statements do not include the following non-cash and financing activities:

Note V: Other Events.

## 10) Issuer Certification

*Principal Executive Officer and Chief Financial Officer:*

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

The certifications shall follow the format below:

I, Chandana Basu,_certify that:

1. I have reviewed this Disclosure Statement of PPJ Healthcare Enterprises, Inc. for the year ended 12/31/2023**.**

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, considering the circumstances under which such statements were made, not misleading concerning 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 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.

4/9/2024

/s/ CHANDANA BASU

Chief Executive Officer and Chief Financial Officer