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July 26, 2024

OTC Markets Group Inc.  
300 Vesey Street, 12th Floor  
New York, New York 10282

Re: Ideal Group of Companies Inc., a State of Nevada corporation (the “Company” or “Issuer”).

Letter with Respect to Adequate Current Information for the Issuer: Annual Report for the Year Ended March 31, 2024.

Dear Ladies and Gentlemen:

I write to provide the OTC Markets Group Inc. with an opinion with respect to the Company. OTC Markets Group Inc. is entitled to rely on such opinion in determining whether to permit quotations in the Issuer’s securities (the “Securities”) in the OTC Markets Group Inc. quotation venue and in deciding whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the “Securities Act”).

I am a U.S. resident and I have been retained by the Issuer solely for the purpose of reviewing the current information supplied by the Issuer. I do not own any shares of the Issuer’s securities and will not receive any shares of the Issuer’s securities as payment for services rendered, currently or in the future.

I have examined such corporate records, e.g. Articles of Incorporation, Bylaws, corporate minutes and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter. I am authorized to practice law in the State of New York, including the laws of the United States. I am permitted to practice before the Securities and Exchange Commission (the “Commission”) and have not been prohibited from practice thereunder.

I am not currently and have not been in the preceding five (5) years, suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case. I am not currently and have not been in the preceding five (5) years, subject of an investigation, hearing, or proceeding by the Commission, the U.S. Commodity Futures Trading Commission (“CFTC”), the Financial Industry Regulatory Authority (“FINRA”), or any other federal, state, or foreign regulatory agency.

On July 12, 2024, the Issuer posted on the OTC Disclosure and News Service its Annual Report for the year ended March 31, 2024, prepared in accordance with Rule 15c2-11(a)(5) promulgated under the Securities and Exchange Act of 1934 (the “Exchange Act”). I have reviewed all such documents (the “Information”) in connection with the preparation of this letter and find them to be suitable for public disclosure.

It is my belief that the Information (i) constitutes “adequate current public information” concerning the Securities and the Issuer and “is available” within the meaning of Rule 144(c)(2) under the Securities Act, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Exchange Act, (iii) complies as to form with the OTC Markets Group Inc. Pink Basic Disclosure Guidelines for, which are located on the Internet at [www.otcm Markets.com](http://www.otcm Markets.com), and (iv) has been posted on the OTC Disclosure and News Service.

The opinion and conclusions herein are based upon documentation and facts made available to me by the Company and are based on the accuracy of those documents and facts. The documentation that was provided to me was believed to be true and reliable in its contents. Below is the information posted to the OTC Disclosure and News Service which I have reviewed in rendering this opinion:

1. Annual Report for the year ended March 31, 2024 filed July 12, 2024.
2. Balance Sheet as of March 31, 2024 and 2023 (unaudited) filed with the Annual Report.
3. Statement of Operations for the years ended March 31, 2024 and 2023 (unaudited) filed with the Annual Report.
4. Statement of Stockholders’ Deficit for the years ended March 31, 2024 and 2023 (unaudited) filed with the Annual Report.
5. Statement of Cash Flows for the years ended March 31, 2024 and 2023 (unaudited) filed with the Annual Report.
6. Notes to Financial Statements (Unaudited) filed with the Annual Report.

I met telephonically with Charles Cardona, CEO, President, Secretary, Treasurer and Chairman of the Board of Directors of the Issuer, along with Directors Christopher Cardona and Robert Egeland (constituting all of the Directors of the Issuer) to discuss and review the above documentation. In the event that the facts and information in all such documents are determined not to be true, this opinion shall be null and void. To the best of counsel’s knowledge, after inquiry of management and the directors of the Issuer on the above reference conference call, neither the Issuer, nor counsel or any 5% holder is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

The party responsible for preparation of the financial statements of the Issuer is:

Charles Cardona, President, Treasurer, Director  
Ideal Group of Companies Inc.  
1525 North Fant Street  
Anderson, SC 29621  
Phone: 833-433-2599  
Email: [sailchaz@gmail.com](mailto:sailchaz@gmail.com)

As per email communications with Mr. Cardona and a review from the Annual Report for the year end March 31, 2024, the qualifications for Mr. Cardona include having been CEO and or Chairman of the Board of multiple public companies over the past 20 years and a board member and or officer of various charitable organizations over the past 40 years.

The Transfer Agent for the Issuer is:

V Stock Transfer, LLC  
18 Lafayette Place, Woodmere, NY 11598  
Phone: (212) 828-8436  
Email: Patricia@vstocktransfer.com

The Transfer Agent is listed with the Commission and also has Depository Trust Corporation approval. According to a shareholder list provided by Mr. Cardona via email on July 25, 2024, as of March 31, 2024, there were 35,815,123 shares of Common Stock issued and outstanding of the Issuer, plus an additional 40,000 in Treasury Shares.

According to the Company's Annual Report for the year ended March 31, 2024, Originally the Company was incorporated as Innovisionix Inc. on October 5, 2004 in Nevada; on February 28, 2007 the name of the corporation was changed to JZZ Technologies, Inc; on July 2, 2012 the name of the corporation was changed to Sirius Financial Services, Inc.; on December 4, 2013, the name of corporation was changed to TK Agra, Inc.; on June 25, 2014, the name of the corporation was changed back to JZZ Technologies, Inc.; on September 21, 2016, the name of the corporation was changed to Axihub, Inc.; on July 25, 2018, the name of corporation was changed back to JZZ Technologies Inc. Name change effective January 3, 2024 to Ideal Group of Companies, Inc.

The Company indicates in its Annual Report for the year ended March 31, 2024 that it is not a "shell company" as it maintains total assets valued at \$813,009 and it reported revenue of \$247,149. Therefore, I do not believe the Company is currently a "shell company" as defined in Rule 405 of the Securities Act and Exchange Act. This opinion is conditioned by the fact that I do not have personal knowledge of the operations of the Company. The Company has filed public reports with OTC Markets since 2018. Prior to that period the Company sporadically filed public reports with the OTC Markets from March 31, 2008 through March 31, 2018. Therefore, I cannot determine if the Company was a "shell company" as defined in Rule 405 of the Securities Act and Exchange Act during those times at which it was not filing public information. It is possible the Company is a former "shell company," but I cannot state that with certainty given I am not privy to its business operational data during the time in which it did not file public information.

The OTC Markets Group Inc. is entitled to rely on the opinion set forth hereinabove when determining whether to permit quotations in the Issuer's Securities in the OTC Markets Group Inc. quotation venue and the OTC Markets Group Inc. is hereby granted permission to post this letter on the OTC Disclosure and News Service for viewing by the public and regulators. However, this letter and the opinions set forth herein may not be quoted in whole or in part, relied upon by any other person or entity, filed with any government agency or otherwise referred to or utilized for any other purpose, without, in each instance, my prior written consent.

Very truly yours,

  
Jeffrey M. Stein, Esq.

Cc: Ideal Group of Companies Inc.