OTC Pink Basic Disclosure December 31,, 2015

1) Name of the issuer and its predecessors Entertainment Arts Research Inc

2) Address of the issuer's principal executive offices: 7249 Misty Harbor Court
Stone Mountain, GA 30087

36 West Ave., Suite 101
Fairport, NY 14450

3) SECURITY INFORMATION:

As of September 30, 2015:

Trading symbol: EARI
Common stock – 200,000,000 shares authorized, par value $.00001 and 89,382,270 shares issued and outstanding
Cusip number: 947000105

Common stock – 50,000,000 shares authorized, par value $.00001 and 5,200,000 shares issued and outstanding
Cusip number: None

Series A Preferred Stock - 200,000,000 shares authorized, par value $.00001 and 7,663,010 shares issued and outstanding
Cusip number: 29382T202

Series B Preferred Stock - 25,000,000 shares authorized, par value $.00001 and 2,237,900 shares issued and outstanding
Cusip number: 29382T301

Series D Preferred Stock - 25,000,000 shares authorized, par value $.00001 and 15,000,000 shares issued and outstanding
Cusip number: None

Transfer Agent:

Empire Stock Transfer
1859 Whitney Mesa Dr.
Henderson, NV
Phone: 702-818-5898

This transfer Agent is registered under the Exchange Act

List any restrictions on the transfer of security:

None

Describe any trading suspension orders issued by the SEC in the past 12 months.

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months: No

4) Issuance History

Issuance of common stock

On June 4, 2014 the Company issued 462,500 shares for services valued at market which resulted in an expense of $92,500.

In August of 2014 the Company issued 816,400 shares for debt retirement of $57,600. The Company incurred a financing cost of $105,680 for the difference between the market price of the stock and the price incurred to satisfy the debt. This financing cost is shown under other expense in the statement of operations.

In August 2014 the Company cancelled 3,000,000 shares of stock.

In the final quarter of 2014 the Company cancelled the 13,200,000 shares for the acquisition.
In the first quarter of 2015 455,130 shares were issued for marketing services value at market at $0.20 per share.

In the second quarter of 2015 the Company issued 5,000,000 shares of stock for investor relations services valued at market of .20 and earnable over 12 months starting July 1, 2015

On September 23, 2015 the Company issued 8,000,000 shares of stock valued at market at $.0594 per share for investor relations services which totaled $475,200.

Common Stock B

The Company has 50,000,000 authorized shares of Common Stock B, convertible on a 1 to 1 basis with Common Stock. At December 31, 2014 5,200,000 shares are issued and outstanding of which the CEO retains 2,700,000 shares.

Preferred Stock

The Company has authorized 200,000,000 of preferred stock A and 25,000,000 shares each of preferred stock B, and D with a par value of .00001. At December 31, 2014, 6,963,010 shares of preferred A were outstanding, 2,237,900 of B, and 15,000,000 of D. All classes of preferred are convertible on a 1 to 1 basis to common.

In July 2015 the Company issued 700,000 shares of preferred a stock, 500,000 to complete the acquisition and 200,000 for investor relations all valued at market of.16 per share, $80,000 allocated to the purchase price and $32,000 for services

During 2014 the Company cancelled 3,900,000 shares of preferred a related to the cancellation of the acquisition agreement and issued 220,000 shares of stock, 100,000 for services valued at par and 120,000 shares for debt reduction of $18,209.

In November of 2015 EARI increased their Common A shares from 100,000,000 to 200,000,000 and their Preferred A shares from 100,000,000 to 200,000,000.

5) Financial Statements

ENTERTAINMENT ARTS RESEARCH, INC.
CONSOLIDATED BALANCE SHEETS

Assets:		December 31, 2015		December 31, 2014
Current assets				
Cash and cash equivalents	$	2,996	$	2,667
Accounts Receivable		-		-
Deposit		-		-
Total Current Assets		2,996		2,667
Intangible Assets-Goodwill, Technology License		479,000		62,000
Total Assets	$	481,996	$	64,667
Liabilities and Stockholders' Deficit				
Accrued Derivative		279,359		
Accounts Payable		30,000		24,000
Related Party Loan	$	30,000	$	30,000
Notes Payable and Convertible Note Payable-Net of Discount		291,497		16,000
Total Current Liabilities		630,856		70,000
Total Liabilities		630,856		70,000
Stockholders' Equity:		893		759
Common Stock, 200,000,000 shares authorized, 89,382,270 and 75,927,140 issued and outstanding @.00001 respectively				
Common Stock, B, 50,000,000 shares authorized, 5,200,000 shares issued @.00001		52		52
Preferred Stock, A,200,000,000 shares authorized, and 7,663,010 shares issued @.00001 par value, respectively		77		70
Preferred Stock, B, 25,000,000 shares authorized, 2,237,900 shares issued@.00001 respectively,		22		22
Preferred Stock, D, 25,000,000 shares authorized,15,000,000 shares issued @.00001 par value		150		150
Additional Paid in Capital		7,717,094		6,038,989
Unearned Services		(750,000)		-
Retained Deficit		(7,109,637)		(6,045,375)
Total Stockholders' Equity (Deficit)		(133,818)		(5,333)
Total Liabilities and Stockers Equity	$	481,996	$	64,667

The accompanying notes are an integral part of these unaudited financial statements.

ENTERTAINMENT ARTS RESEARCH, INC.
STATEMENTS OF OPERATIONS

	Three Months Ended December 31		Twelve Months Ended September 30,	
	2015	**2014**	**2015**	**2014**
Total Revenue	$57,444	$74	82,139	$13,951
Expenses:				
Stock for Services		-	848,246	92,500
General and Administrative	68,112	15,197	240,711	47,861
Total operating expenses	68,112	15,197	1,088,957	140,361
Loss from operations	(10,668)	(15,123)	(1,064,262)	(126,410)
Other income or (expense)				
Financing Cost	-	(105,680)	-	(105,680)
Profit (Loss)	$(10,668)	$(120,803)	(1,064,262)	($232,090)
Common shares outstanding	81,990.966	89,689,310	78,182,279	90,879,955
Net (loss) per share	$(0.00)	$(0.00)	(0.01)	$(0.00)

The accompanying notes are an integral part of these unaudited financial statements.

ENTERTAINMENT ARTS RESEARCH, INC.
STATEMENTS OF CASH FLOWS

	For the twelve months Ended September 30, 2015	For the tweleve months September 30, 2014
Cash flows from operating activities:		
Net (Loss) for the period	$(1,064,262)	$(232,090)
Stock Issued	848,246	92,500
Adjustments to reconcile net (loss) to net cash (used) by operating activities: Financing	-	105,680
(Increase) in Derivative	279,359	-
Increase in Accounts Payable and Accrued Expenses	6,000	26,651
Increase in deferred costs	(119,503)	
Net cash (used) by operating activities	(50,160)	(7,259)
Cash Flows from Investing Activities:		
Purchase of Goodwill		
Cash Flows used in Investing Activities	(337,000)	
Cash Flows from Financing Activities:		
Stock issued for cash		
Proceeds from Loans	505,000	9,000
Loans Repaid	(110,000)	(3,000)
Net cash provided by financing activities	395,000	6,000
Net increase (decrease) in cash	7,840	(1,259)
Cash – beginning	2,667	1,939
Cash – ending	$10,507	$680
Non Cash Expenditures		
Used for Financing Activities:		
Stock issued for Goodwill	$ 80,000	

The accompanying notes are an integral part of these unaudited financial statements.

ENTERTAINMENT ARTS RESEARCH, INC.
STATEMENTS OF STOCKHOLDERS' EQUITY

	Common Stock		Common Stock A		Preferred Stock A		Preferred Stock B		Preferred Stock D		unearned		Additional Paid-In	Retained	Total Stockholders'
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	services		Capital	Earnings	Deficit
Balance December 31, 2013	90,848,140	908	5,200,000	52	10,643,010	107	2,237,900	22	15,000,000	150		-	8,534,802	(5,536,063)	2,999,978
Shares returned	(3,000,000)	(30)			-	-	-	-	-	-			2,080	-	2,050
Shares issued for debt	816,400	8											163,272		163,280
Shares issued for services	462,600	5			100,000	1	-	-	-	-			92,495	-	92,501
Shares cancelled	(13,200,000)	(132)			(3,900,000)	(39)	-	-	-	-			(2,771,868)		(2,772,039)
Shares issued for debt					120,000	1						-	18,208		18,209
Net loss	-	-			-	-	-	-	-	-		-	-	(509,312)	(509,312)
Balance December 31, 2014	75,927,140	759	5,200,000	52	6,963,010	70	2,237,900	22	15,000,000	150		-	6,038,989	(6,045,375)	(5,333)
Shares issued for services					200,000	2							31,998		32,000
Shares issued for acquisition					500,000	5							79,995		80,000
Shares issued for services	455,130	4					-	-	-	-			91,042	-	91,046
Shares issued note yet earned	5,000,000	50									(750,000)		999,950		250,000
Shares issued for services 9/23/2015	8,000,000	80											475,120		475,200
Net loss														(1,064,262)	(1,064,262)
Balance September 30, 2015	89,382,270	893	5,200,000	52	7,663,010	77	2,237.900	22	15,000,000	150	(750,000)	-	7,717,094	(7,109,637)	(141,349)

The accompanying notes are an integral part of these financial statements.

ENTERTAINMENT AND ARTS RESEARCH, INC.
NOTES TO FINANCIAL STATEMENTS
September, 30, 2015

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

Entertainment and Arts Research, Inc. (the "Company") was incorporated under the laws of the state of Nevada on March 19, 1999 as a real estate rental corporation under the name Property Investors Ventures, Inc. On November 24, 2008 the company effectuated a reverse merger and changed its name to Entertainment and Arts Research, Inc. The Company created, develops and publishes apps, video games, web content and interactive entertainment.
On July 10, 2015 the Company acquired Go Loyal, Inc. a company which also publishes apps. Go Loyal is a 100% owned subsidiary of the Company.

The financial statements are consolidated and include the accounts of the company and its subsidiary. All intercompany transactions have been eliminated in consolidation.

NOTE 2 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").The preparation of financial statementsinconformitywithaccounting principles generally accepted in the United StatesofAmericarequiresmanagementtomakeestimatesandassumptionsthataffectthereportedamountsof assetsandliabilitiesanddisclosure ofcontingentassetsandliabilitiesatthe date of the financialstatementsandthe reportedamountsofrevenuesandexpensesduringthereportingperiod.Actualresultscoulddifferfrom those estimates.

Managementfurtheracknowledgesthatitissolelyresponsibleforadoptingsoundaccountingpractices,establishingandmainta iningasystemofinternalaccountingcontrolandpreventinganddetectingfraud.The Company'ssystemofinternalaccountingc ontrolisdesignedtoassure,among otheritems,that1) recorded transactions are valid; 2) validtransactionsarerecorded;and3)transactionsarerecordedintheproper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented

(A) Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required 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 and revenues and expenses during the reported period. Actual results could differ from those estimates. Significant estimates include estimated useful lives and potential impairment of property and equipment, estimate of fair value of share based payments and derivative instruments and recorded debt discount, valuation of deferred tax assets and valuation of in-kind contribution of services and interest.

(B) Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. At September 30, 2015 and December 31, 2014, the Company had no cash equivalents.

(C) Loss Per Share

In accordance with the accounting guidance now codified as FASB ASC Topic 260, "Earnings per Share" basic loss per share is computed by dividing net loss by weighted average number of shares of common stock outstanding during each period. Diluted loss per share is computed by dividing net loss by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period.

The computation of basic and diluted loss per share at September 30, 2015 excludes the common stock equivalents of the following potentially dilutive securities because their inclusion would be anti-dilutive:

	December 30, 2015
Fully Diluted Shares	119,483,180
Total	119,483,180

(D) Business Segments

The Company operates in one segment and therefore segment information is not presented.

(E) Revenue Recognition

The Company follows paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured. The Company specifically derives income from the following:

1. App and game design development, contract for services
2. Clients pay a fee for a feature app or downloading apps
3. Consulting services for consulting on designs
4. In the future clients will pay for products and services that help build brand identity

For the twelve months ended December 31, 2015 $1,250 was derived from APPS from the company, with the balance of $23,445 coming from Go Loyal. For total revenue of $82,139. For the twelve months ended December 31, 2014 revenue of $13,951 was derived in full from the Company. 2014

For the three months ending December 31, 2015 all of the revenue was derived from Go loyal of $57,444 and in 2014 $74 was derived from the Company.

(F) Fair Value of Financial Instruments

The Company applies the accounting guidance under Financial Accounting Standards Board ("FASB") ASC 820-10, *"Fair Value Measurements"*, as well as certain related FASB staff positions. This guidance defines fair value as the price that would be received from m selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact business and considers assumptions that marketplace participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

The guidance also establishes a fair value hierarchy for measurements of fair value as follows:

- Level 1 - quoted market prices in active markets for identical assets or liabilities.
- Level 2 - inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 - unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The Company's financial instruments consist of accounts payable, accrued expenses, notes payable, notes payable - related party, loan payable - related party, convertible notes payable, convertible notes payable - related party and deferred rent payable. The carrying amount of the Company's financial instruments approximates their fair value as of September 30 30, 2015 and December 31, 2014, due to the short-term nature of these instruments.

The Company accounts for its derivative liabilities, at fair value, on a recurring basis under level 3 (see Note 8).

(G) Embedded Conversion Features

The Company evaluates embedded conversion features within convertible debt under ASC 815 "Derivatives and Hedging" to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 "Debt with Conversion and Other Options" for consideration of any beneficial conversion features.

(H) Derivative Financial Instruments

Fair value accounting requires bifurcation of embedded derivative instruments such as conversion features in convertible debt or equity instruments, and measurement of their fair value for accounting purposes. In determining the appropriate fair value, the Company uses the Black-Scholes option-pricing model. In assessing the convertible debt instruments, management determines if the convertible debt host instrument is conventional convertible debt and further if there is a beneficial conversion feature requiring measurement. If the instrument is not considered conventional convertible debt, the Company will continue its evaluation process of these instruments as derivative financial instruments.

Once determined, derivative liabilities are adjusted to reflect fair value at each reporting period end, with any increase or decrease in the fair value being recorded in results of operations as an adjustment to fair value of derivatives. In addition, the fair value of freestanding derivative instruments such as warrants, are also valued using the Black-Scholes option-pricing model.

(I) Beneficial Conversion Feature

For conventional convertible debt where the rate of conversion is below market value, the Company records a "beneficial conversion feature" ("BCF") and related debt discount.

When the Company records a BCF, the relative fair value of the BCF is recorded as a debt discount against the face amount of the respective debt instrument (offset to additional paid in capital) and amortized to interest expense over the life of the debt.

(J) Debt Issue Costs and Debt Discount

The Company may record debt issue costs and/or debt discounts in connection with raising funds through the issuance of debt. These costs may be paid in the form of cash, or equity (such as warrants). These costs are amortized to interest expense over the life of the debt. If a conversion of the underlying debt occurs, a proportionate share of the unamortized amounts is immediately expensed.

(K) Stock-Based Compensation - Non Employees

Equity Instruments Issued to Parties Other Than Employees for Acquiring Goods or Services

The Company accounts for equity instruments issued to parties other than employees for acquiring goods or services under guidance of Sub-topic 505-50 of the FASB Accounting Standards Codification ("Sub-topic 505-50").

Pursuant to ASC Section 505-50-30, all transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. The measurement date used to determine the fair value of the equity instrument issued is the earlier of the date on which the performance is complete or the date on which it is probable that performance will occur. If the Company is a newly formed corporation or shares of the Company are thinly traded the use of share prices established in the Company's most recent private placement memorandum ("PPM"), or weekly or monthly price observations would generally be more appropriate

than the use of daily price observations as such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.

The fair value of share options and similar instruments is estimated on the date of grant using a Black-Scholes option-pricing valuation model. The ranges of assumptions for inputs are as follows:

- Expected term of share options and similar instruments: Pursuant to Paragraph 718-10-50-2(f)(2)(i) of the FASB Accounting Standards Codification the expected term of share options and similar instruments represents the period of time the options and similar instruments are expected to be outstanding taking into consideration of the contractual term of the instruments and holder's expected exercise behavior into the fair value (or calculated value) of the instruments. The Company uses historical data to estimate holder's expected exercise behavior. If the Company is a newly formed corporation or shares of the Company are thinly traded the contractual term of the share options and similar instruments is used as the expected term of share options and similar instruments as the Company does not have sufficient historical exercise data to provide a reasonable basis upon which to estimate expected term.

- Expected volatility of the entity's shares and the method used to estimate it. Pursuant to ASC Paragraph 718-10-50-2(f)(2)(ii) a thinly-traded or nonpublic entity that uses the calculated value method shall disclose the reasons why it is not practicable for the Company to estimate the expected volatility of its share price, the appropriate industry sector index that it has selected, the reasons for selecting that particular index, and how it has calculated historical volatility using that index. The Company uses the average historical volatility of the comparable companies over the expected contractual life of the share options or similar instruments as its expected volatility. If shares of a company are thinly traded the use of weekly or monthly price observations would generally be more appropriate than the use of daily price observations as the volatility calculation using daily observations for such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.
- Expected annual rate of quarterly dividends. An entity that uses a method that employs different dividend rates during the contractual term shall disclose the range of expected dividends used and the weighted-average expected dividends. The expected dividend yield is based on the Company's current dividend yield as the best estimate of projected dividend yield for periods within the expected term of the share options and similar instruments.
- Risk-free rate(s). An entity that uses a method that employs different risk-free rates shall disclose the range of risk-free rates used. The risk-free interest rate is based on the U.S. Treasury yield curve in effect at the time of grant for periods within the expected term of the share options and similar instruments.

Pursuant to ASC paragraph 505-50-25-7, if fully vested, non-forfeitable equity instruments are issued at the date the grantor and grantee enter into an agreement for goods or services (no specific performance is required by the grantee to retain those equity instruments), then, because of the elimination of any obligation on the part of the counterparty to earn the equity instruments, a measurement date has been reached. A grantor shall recognize the equity instruments when they are issued (in most cases, when the agreement is entered into). Whether the corresponding cost is an immediate expense or a prepaid asset (or whether the debit should be characterized as contra-equity under the requirements of paragraph 505-50-45-1) depends on the specific facts and circumstances. Pursuant to ASC paragraph 505-50-45-1, a grantor may conclude that an asset (other than a note or a receivable) has been received in return for fully vested, non-forfeitable equity instruments that are issued at the date the grantor and grantee enter into an agreement for goods or services (and no specific performance is required by the grantee in order to retain those equity instruments). Such an asset shall not be displayed as contra-equity by the grantor of the equity instruments. The transferability (or lack thereof) of the equity instruments shall not affect the balance sheet display of the asset. This guidance is limited to transactions in which equity instruments are transferred to other than employees in exchange for goods or services. Section 505-50-30 provides guidance on the determination of the measurement date for transactions that are within the scope of this Subtopic.

Pursuant to Paragraphs 505-50-25-8 and 505-50-25-9, an entity may grant fully vested, non-forfeitable equity instruments that are exercisable by the grantee only after a specified period of time if the terms of the agreement provide for earlier exercisability if the grantee achieves specified performance conditions. Any measured cost of the transaction shall be recognized in the same period(s) and in the same manner as if the entity had paid cash for the goods or services or used cash rebates as a sales discount instead of paying with, or using, the equity instruments. A recognized asset, expense, or sales discount shall not be

reversed if a share option and similar instrument that the counterparty has the right to exercise expires unexercised.

Pursuant to ASC paragraph 505-50-30-S99-1, if the Company receives a right to receive future services in exchange for unvested, forfeitable equity instruments, those equity instruments are treated as unissued for accounting purposes until the future services are received (that is, the instruments are not considered issued until they vest). Consequently, there would be no recognition at the measurement date and no entry should be recorded.

(L) Recent Accounting Pronouncements

In June 2014, FASB issued Accounting Standards Update ("ASU") No. 2014-10, "Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation". The update removes all incremental financial reporting requirements from GAAP for development stage entities, including the removal of Topic 915 from the FASB Accounting Standards Codification. In addition, the update adds an example disclosure in Risks and Uncertainties (Topic 275) to illustrate one way that an entity that has not begun planned principal operations could provide information about the risks and uncertainties related to the company's current activities. Furthermore, the update removes an exception provided to development stage entities in Consolidations (Topic 810) for determining whether an entity is a variable interest entity-which may change the consolidation analysis, consolidation decision, and disclosure requirements for a company that has an interest in a company in the development stage. The update is effective for the annual reporting periods beginning after December 15, 2014, including interim periods therein. Early application with the first annual reporting period or interim period for which the entity's financial statements have not yet been issued (Public business entities) or made available for issuance (other entities). The Company adopted this pronouncement for the three months ended August 31, 2014.

In June 2014, FASB issued Accounting Standards Update ("ASU") No. 2014-12, "Compensation – Stock Compensation (Topic 718); Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period". The amendments in this ASU apply to all reporting entities that grant their employees share-based payments in which the terms of the award provide that a performance target that affects vesting could be achieved after the requisite service period. The amendments require that a performance target that affects vesting and that could be achieved after the requisite service period be treated as a performance condition. A reporting entity should apply existing guidance in Topic 718 as it relates to awards with performance conditions that affect vesting to account for such awards. For all entities, the amendments in this ASU are effective for annual periods and interim periods within those annual periods beginning after December 15, 2015. Earlier adoption is permitted. Entities may apply the amendments in this ASU either (a) prospectively to all awards granted or modified after the effective date or (b) retrospectively to all awards with performance targets that are outstanding as of the beginning of the earliest annual period presented in the financial statements and to all new or modified awards thereafter. If retrospective transition is adopted, the cumulative effect of applying this Update as of the beginning of the earliest annual period presented in the financial statements should be recognized as an adjustment to the opening retained earnings balance at that date. Additionally, if retrospective transition is adopted, an entity may use hindsight in measuring and recognizing the compensation cost. This updated guidance is not expected to have a material impact on our results of operations, cash flows or financial condition. We are currently reviewing the provisions of this ASU to determine if there will be any impact on our results of operations, cash flows or financial condition.

In August 2014, the FASB issued Accounting Standards Update "ASU" 2014-15 on "Presentation of Financial Statements Going Concern (Subtopic 205-40) – Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern". Currently, there is no guidance in U.S. GAAP about management's responsibility to evaluate whether there is substantial doubt about an entity's ability to continue as a going concern or to provide related footnote disclosures. The amendments in this Update provide that guidance. In doing so, the amendments are intended to reduce diversity in the timing and content of footnote disclosures. The amendments require management to assess an entity's ability to continue as a going concern by incorporating and expanding upon certain principles that are currently in U.S. auditing standards. Specifically, the amendments (1) provide a definition of the term substantial doubt, (2) require an evaluation every reporting period including interim periods, (3) provide principles for considering the mitigating effect of management's plans, (4) require certain disclosures when substantial doubt is alleviated as a result of consideration of management's plans, (5) require an express statement and

other disclosures when substantial doubt is not alleviated, and (6) require an assessment for a period of one year after the date that the financial statements are issued (or available to be issued). We are currently reviewing the provisions of this ASU to determine if there will be any impact on our results of operations, cash flows or financial condition.

All other newly issued accounting pronouncements but not yet effective have been deemed either immaterial or not applicable.

NOTE 3 GOING CONCERN

As reflected in the accompanying financial statements, the Company has minimal operations, has negative working capital a stockholders' deficit and limited revenue. This raises substantial doubt about its ability to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company's ability to raise additional capital and implement its business plan. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Management believes that actions presently being taken to obtain additional funding and implement its strategic plans provide the opportunity for the Company to continue as a going concern.

NOTE 4 – RELATED PARTY TRANSACTIONS

Free office space

The Company has been provided office space by its Chief Executive Officer at no cost. The management determined that such cost is nominal and did not recognize the rent expense in its financial statements.

Office space

As of December 2015 GoLoyal will be run out of the office space at 36 West Ave. Suite 101, Fairport, NY 14450.

Related Party Payable

At December 31, 2015 the Company is indebted to an officer of the Company for $30,000 without interest payable on demand.

Consulting Services

Included in the general and administrative costs for 2015 was $0 and in 2014 it was $1,400 paid to the officers consulting firm for services.

NOTE 5-NOTE PAYABLE AND CONVERTIBLE NOTE PAYABLE

At December 31, 2015 the Company is obligated to an unrelated third party for $16,000 without interest payable on demand. Three other notes $2,500.00 , $2,500.00 and $3,150.00. The three notes are expected ae expectedto be paid off the first quarter in 2016.

Also at September 30, 2015 the Company s obligated on three convertible notes the first began on June 2, 2015.the second on July 14, 2015 and the third on August 14, 2015.The notes are payable in one year and are convertible at a 40% discount, from the lowest trading price for the last 20 days before conversion. The Company recognized a debt discount of $54,345 which it is amortizing over a year on the liability of $124,146. The liability of $159,643 is shown net of the discount at $.35,497

The Company calculated a derivative liability using the black shoes module using a volativity rate of 198% and a risk free interest rate of .017% which resulted in a liability of $279,359. The derivative interest expense recognized was $119,716 for the period, with debt discount amortization of $40,140.

On July 10, 2015 the Company acquired Go loyal Inc. agreed to pay the balance owed in the form of a note for $275,000 payable in 12 monthly installments of $22,916.67 commencing in August of 2015. Thru September 30, 2015 the Company paid $35,000 leaving a balance of $240,000. The Company is in default of its obligation.

At September 30, 2015 the note payable shown on the balance sheet of $291,497 is comprised of $16,000, $35,497 and $240,000 discussed above.

NOTE 6- INTANGIBLEASSET-LICENSE TECHNOLOGY AND GOODWILL

The Company in November 2012 acquired technology related to the "Daily App Dream" for a total price of $62,000, payable over 12 months @ $3,500 per month plus a one time payment of $6,500 and $13,500 worth of the Company's stock. The Company has evaluated the asset of $62,000 for future cash flows and determined that there should not be any impairment on this asset.

On July 10, 2015 the Company acquired Go Loyal, Inc. for a note of $275,000, cash of $75,000 and 500,000 shares of preferred a stock valued at market on July 10, 2015, at.16 per share or $80,000 for a total of $430,000. The Company assumed the cash balance in go loyal of $13,000 and thus the value was $417,000. The Company has evaluated the asset and determined that there should not be any impairment at this time.

NOTE 7-STOCKHOLDERS' EQUITY

Issuance of common stock

On June 4, 2014 the Company issued 462,500 shares for services valued at market which resulted in an expense of $92,500.

In August of 2014 the Company issued 816,400 shares for debt retirement of $57,600. The Company incurred a financing cost of $105,680 for the difference between the market price of the stock and the price incurred to satisfy the debt. This financing cost is shown under other expense in the statement of operations.

In August 2014 the Company cancelled 3,000,000 shares of stock.

In the final quarter of 2014 the Company cancelled the 13,200,000 shares for the acquisition.
In the first quarter of 2015 455,130 shares were issued for marketing services value at market at $0.20 per share.

In the second quarter of 2015 the Company issued 5,000,000 shares of stock for investor relations services valued at market of .20 and earnable over 12 months starting July 1, 2015

On September 23, 2015 the Company issued 8,000,000 shares of stock valued at market at $.0594 per share for investor relations services which totaled $475,200.

Common Stock B

The Company has 50,000,000 authorized shares of Common Stock B, convertible on a 1 to 1 basis with Common Stock. At December 31, 2014 5,200,000 shares are issued and outstanding of which the CEO retains 2,700,000 shares.

Preferred Stock

The Company has authorized 200,000,000 of preferred stock A and 25,000,000 shares each of preferred stock B, and D with a par value of .00001. At December 31, 2014, 6,963,010 shares of preferred A were outstanding, 2,237,900 of B, and 15,000,000 of D. All classes of preferred are convertible on a 1 to 1 basis to common.

In July 2015 the Company issued 700,000 shares of preferred a stock, 500,000 to complete the acquisition and 200,000 for investor relations all valued at market of.16 per share, $80,000 allocated to the purchase price and $32,000 for services

During 2014 the Company cancelled 3,900,000 shares of preferred a related to the cancellation of the acquisition agreement and issued 220,000 shares of stock, 100,000 for services valued at par and 120,000 shares for debt reduction of $18,209.

NOTE 8 – INCOME TAX

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carry forwards and deferred tax liabilities are recognized for taxable

temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Net deferred tax assets consist of the following components as of December 31, 2014 and 2013:

	December 31, 2014	December 31, 2013
Deferred Tax Assets – Non-current:		
NOL Carryover	$ 837,319	$722,204
Payroll Accrual	-	-
Less valuation allowance	(837,319)	(722,204)
Deferred tax assets, net of valuation allowance	$ -	$ -

The income tax provision differs from the amount of income tax determined by applying the U.S. federal income tax rate to pretax income from continuing operations for the period ended December 31, 2014 and 2013 due to the following:

	2014	2013
Book Income	$(509,312)	$(1,951,415)
Meals and Entertainment	-	-
Stock for Services	198,191	1,863,091
Accrued Payroll	-	-
Valuation allowance	311,121	88,324
	$ -	$ -

At December 31, 2014, the Company had net operating loss carry forwards of approximately $2,263,024 that may be offset against future taxable income from the year 2014 to 2034. No tax benefit has been reported in the December 31, 2014 financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards for Federal Income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carry forwards may be limited as to use in future years.

NOTE 9– SUBSEQUENT EVENTS

The Company has evaluated all events that occurred after the balance sheet date through the date when the financial statements were issued to determine if they must be reported. The Management of the Company determined that there was one subsequent event to be disclosed.

1. In October 2015 the Company issued 2,000,000 shares for investor relation services valued at market of $.0228

6) EARI's Products and Services

a) Description of the issuer's business operations:

Entertainment Arts Research Inc. (EARI) creates, develops and publishes apps, video games, web content and interactive entertainment that reflect culture, ethnicity and passion of communities the mainstream media overlooks.

EARI also provides digital marketing services that include email marketing, website development, lead generation programs, seo optimization, database management and social media marketing.

EARI is a Nevada sub chapter s corporation that is listed on the OTC Pink Sheets. EARI is the process of finalizing the qualifications of being a reporting company. They will file their S10 filing in the second week of November. EARI's main office is in Atlanta and after the Imagination Branding acquisition will have an office in Dallas, Nashville and Rochester, NY.

b) Date and State (or Jurisdiction) of Incorporation:

Incorporated in Nevada on March 19, 1999.

c) The issuer's primary and secondary SIC Codes:

7380

d) The issuer's fiscal year end date:

12/31

e) principal products or services, and their markets:

Products and Services

EARI owns Daily App Dream which is a boutique app platform for Apple apps. It allows app developers to feature their apps to help distinguish them from the 900,000 apps found in the Apple store. Each day Daily App Dream will feature three apps that will allow our 300,000 monthly followers to download them for free.

EARI bought GoLoyal on July 10,2015. GoLoyal is an email marketing company that offers professionally designed emails to all businesses. GoLoyal was founded in 2008 as an email and social media marketing company that offer services to drive customers to clients web and social media sites. GoLoyal provides state of the art custom email marketing campaigns, Facebook like campaigns, social media writing and management, and website design. By devising a systematic plan to communicate through emails and social media campaigns, GoLoyal has become a leader in the most efficient ways to in the new social age. GoLoyal is located aat 36 West Ave.Fairport, NY with employees working from home throughout the east coast.

EARI has become more than offering game and app design and development services. To expand and differentiate EARI from its competitors EARI will look to expand into offering more digital marketing and branding services. The most effective way to do this will be to acquire companies that will help enhance our marketing and branding vision.

7) EARI's Facilities

GoLoyal's address is 36 West Ave, Suite 101, Fairport, NY 14450 EARI uses the corporate address 7249 Misty Harbor Crt, Stone Mt., GA 30087. All EARI's talent is contracted out throughout the USA, Asia and India.

8) Officers, Directors, and Control Persons

Joseph Saulter, CEO, Chairman of the Board of Directors

Professor Joseph Saulter is our founder, CEO, and Chairman of the Board, and has served in these capacities since 2002. In this role, he has created an organization focused on African-American game design and development, guided the management of a new educational game for Atlanta Life Financial Group, and developed Urban Video Game Academy, a game technology center for urban school students. Mr. Saulter currently serves as the Chairman of the International Game Developers Association's Diversity Advisory Board and has held the Chairman's position at American Intercontinental University in Atlanta. Mr. Saulter is currently working with video companies, such as EA Sports, in helping to create diversity and opportunity for underprivileged youth in the gaming industry. Through his connections in the gaming industry Mr. Saulter has recruited some of the best designers in the gaming industry to work on EARI's projects.

Mark Gibbs, President

Mark is a recognized marketing and financial leader known for crafting a company's requisite strategic vision. His unique blend of financial and marketing expertise helps to maximize clients' bottom line. For over 25 years as a registered financial consultant, Mark has worked with the most recognized financial firms where he gained experience helping companies go public. In 2005, at the request of his clients, he formed Sail Marketing Inc. to deliver state of the art marketing services to help companies maximize their vertical sales growth through client database management. He was instrumental in helping EARI with the purchase of Daily App Dream and is overseeing the purchase of the brand marketing company Imagination Branding. Mark's responsibilities at EARI will be to keep EARI on track with its new vision as a complete service and promoter of apps and games.

B) There have been no legal or disciplinary issues in the past five years.

C) Beneficial Shareholders

Common Shareholders

Aaron &Allison Berson
Daremy Court
11747 5,000,000 Shares Common Restricted 5
Melville, NY

Stephen Friedman
Berley Ln
5,000,000 Shares Common Restricted 2087
Merrick, NY 11566

K&R
Investment
Robert
Tassinari 33
Main St.
Newton, CT 06470 7,417,097 Shares Common/Pre Restricted
Principal Owner and Resident Agent
Address: Same as above

Joseph Saulter
7249 Misty Harbor Court
Stone Mountain, GA 30087 5,000,000 Shares Common Restricted

JNS Associates

Joseph Saulter
7249 Misty Harbor Court
Stone Mountain, GA 30087 22,651,5000 Shares Common/Pre Restricted

Mark Gibbs
35 Brookshire Ln
Penfield NY 14526 10,000,000 Shares Common Restricted

Jonathan Eubanks
36358 North Lakepoint Ln
Palmdale, CA 93550 19,901,500 Shares Common/Pre Restricted

Preferred A and B Shareholder Ralph

William Blakesley
1320 Treth Point
Moharetta, GA 31004 3,750,000 Shares Restricted

Marty Snowden
271 Main St.
Irvine, KY 40336 250,000 Shares Restricted

9) Third Party Providers

Accountant

EARI's accounting services are provided in House

Attorney

EARI's law services are provided by Kenneth Bart at Bart and Associates LLC. Their telephone number is (720)226-7511. Bart and Associates LLC is located at 8400 East Prentice Ave, suite 1500, Greenwood Village, Co 80111 email: info@kennethbartesq.com

10) Issuer Certification

I, Joseph Saulter certify that:

1) I have reviewed this December 31, 2015 disclosure report of Entertainment Arts Research Inc;

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, in light of the circumstances under which such statements were made, not misleading with respect to 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, fairly 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.

By: /s/Joseph Saulter
Joseph Saulter
Chief Executive Officer

Date: April 25, 2016