

I, Candido Luzzi, CEO, certify that:

1. I have reviewed the period financial statement of Blast Applications, 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.

Date: May 13, 2014

/s/ Candido Luzzi

Candido Luzzi
CEO

BLAST APPLICATIONS, INC.Balance Sheets
(Unaudited)

	March 31, 2014	December 31, 2013
<u>ASSETS</u>		
Current Assets		
Cash	\$ 7,136	\$ 4,445
Accounts Receivable	-	-
Total Current Assets	<u>7,136</u>	<u>4,445</u>
Long-Term Assets		
Inventory	15,000	10,000
Intangible Assets-net	326,187	340,000
Total Long-Term Assets	<u>341,187</u>	<u>350,000</u>
Total Assets	<u><u>\$ 348,323</u></u>	<u><u>\$ 354,445</u></u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 157,622	\$ 196,177
Loans-Related Party	-	-
Credit Line	39,592	39,592
Notes Payable	166,580	164,353
Notes Payable - Shareholder	<u>10,250</u>	<u>202,650</u>
Total Liabilities	374,044	602,772
Stockholders' Equity		
Preferred Stock, authorized 50,000,000 shares, par value \$0.0001, issued and outstanding on March 31, 2014 and December 31, 2013 is 10,000,000 shares respectively	10,000	10,000
Common Stock, authorized 2,950,000,000 shares, par value \$0.0001, issued and outstanding on March 31, 2014 and December 31, 2013 is 645,376,226 and 630,376,226 shares respectively	64,539	63,039
Additional Paid-in Capital	4,810,741	4,618,741
Retained Deficit	<u>(4,911,001)</u>	<u>(4,940,107)</u>
Total Stockholders' Equity	<u>(25,721)</u>	<u>(248,327)</u>
Total Liabilities and Stockholders' Equity	<u><u>\$ 348,323</u></u>	<u><u>\$ 354,445</u></u>

The accompanying notes are an integral part of these statements

BLAST APPLICATIONS, INC.Consolidated Statements of Operation
(Unaudited)

	Three Months Ended March 31, 2014	Year Ended December 31, 2013 (Restated)
Income		
Revenues	\$ 35,776	\$ 197,634
Cost of Sales	<u>6,526</u>	<u>5,400</u>
Gross Income/(Loss)	29,250	192,234
Operating Expenses		
General and Administrative	19,469	69,533
Officer Compensation	60,000	60,000
Research and Development	2,278	6,988
Professional Fees	107,071	123,868
Web Design	-	-
Consulting	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>188,818</u>	<u>260,389</u>
Operating Loss	(159,568)	(68,155)
Other Income/(Expenses)		
Extraordinary Income	190,900	144,333
Non-Cash Funding Costs	-	(225,882)
Interest Expense	<u>(2,226)</u>	<u>(8,746)</u>
Total Other Income/(Expenses)	<u>188,674</u>	<u>(90,295)</u>
Net Income (Loss) from Operations	<u>\$ 29,106</u>	<u>\$ (158,450)</u>
Basic and Diluted (Loss) per Share	<u>\$ 0.00</u>	<u>\$ (0.00)</u>
Weighted Average Number of Shares	<u>633,455,967</u>	<u>586,366,205</u>

The accompanying notes are an integral part of these statements

BLAST APPLICATIONS, INC.

Consolidated Statement of Stockholders' Deficit
(Unaudited)

From January 15, 2002 (Inception) to March 31, 2014

	<u>Preferred Stock</u>		<u>Common Stock</u>		<u>Paid in Capital</u>	<u>Retained (Deficit) (Restated)</u>	<u>Total Equity/ (Deficit)</u>
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>			
Balance, December 31, 2011	10,000,000	\$ 10,000	571,536,000	\$ 57,155	\$ 3,546,211	\$ (4,617,878)	\$ (1,004,512)
Gain on settlement of debt					46,432		46,432
Net (Loss)						(163,779)	(163,779)
Balance, December 31, 2012	10,000,000	10,000	571,536,000	57,155	3,592,643	(4,781,657)	(1,121,859)
Common Shares issued to settle debt			35,000,000	3,500	626,500		630,000
Common Shares issued for service			6,500,000	650	116,350		117,000
Common Shares issued for funding costs			14,341,134	1,434	224,448		225,882
Common Shares issued for convertible debt			3,000,000	300	58,800		59,100
Net (Loss)						(158,450)	(158,450)
Balance, December 31, 2013	10,000,000	10,000	630,377,134	63,039	4,618,741	(4,940,107)	(248,327)
Common Shares issued for service			15,000,000	1,500	192,000		193,500
Net Profit/(Loss)						29,106	29,106
Balance, March 31, 2014	<u>10,000,000</u>	<u>\$ 10,000</u>	<u>645,377,134</u>	<u>\$ 64,539</u>	<u>\$ 4,810,741</u>	<u>\$ (4,911,001)</u>	<u>\$ (25,721)</u>

The accompanying notes are an integral part of these statements

BLAST APPLICATIONS, INC.

Consolidated Statements of Cash Flows
(Unaudited)

	Three Months Ended March 31, 2014	Year Ended December 31, 2013 (Restated)
Operating Activities		
Net Profit/(Loss)	\$ 29,106	\$ (158,450)
Adjustments to reconcile Net Profit/(Loss)		
Bank Overdraft	-	-
Amortization of Intangible Assets	13,813	
Common Stock Issued for services	193,500	117,000
Non-cash financing costs	-	225,866
Changes in Operating Assets and Liabilities		
(Increase)/Decrease in Accounts Receivable	-	-
(Increase)/Decrease in Inventory	(5,000)	(10,000)
Increase/(Decrease) in Accounts Payable and Accrued Expenses	(38,555)	15,480
Net Cash Provided by Operating Activities	<u>192,864</u>	<u>189,896</u>
Investment Activities		
Purchase of Websites and Applications	<u>-</u>	<u>(50,000)</u>
Net Cash (Used) by Investment Activities	<u>-</u>	<u>(50,000)</u>
Financing Activities		
Proceeds from Loans Payable - Related Party	-	(14,067)
Line of Credit	-	(1,700)
Notes Payable	2,227	7,495
Notes Payable - Shareholder	<u>(192,400)</u>	<u>(130,691)</u>
Net Cash Provided by Financing Activities	<u>(190,173)</u>	<u>(138,963)</u>
Net Increase in Cash	2,691	933
Cash, Beginning of Period	<u>4,445</u>	<u>3,496</u>
Cash, End of Period	<u><u>\$ 7,136</u></u>	<u><u>\$ 4,429</u></u>
Cash Paid For:		
Interest Paid	<u>\$ -</u>	<u>\$ 4,090</u>
Income Taxes Paid	<u>\$ -</u>	<u>\$ -</u>
Non-cash Activities:		
Stock issued for services	<u>\$ 193,500</u>	<u>\$ 117,000</u>
Stock issued for funding costs	<u>\$ -</u>	<u>\$ 225,866</u>
Stock issued to convert debt	<u>\$ -</u>	<u>\$ 689,100</u>

The accompanying notes are an integral part of these statements

BLAST APPLICATIONS, INC.
Notes to Unaudited Financial Statements
(March 31, 2014 and December 31, 2013)

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

Blast Applications, Inc. (the "Company") was incorporated on January 15, 2002 under the laws of the State of Delaware as Medivisor, Inc. On July 10, 2009 the Company changed its name to Blast Applications, Inc.

With the name change the Company has redirected its business to the development and marketing of iPhone, Facebook and Twitter Applications. The Company has branched into various social web-sites.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

In the opinion of management, the accompanying balance sheets and related interim statements of income, cash flows, and stockholders' equity include all adjustments, consisting only of normal recurring items, necessary for their fair presentation in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Preparing financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses. Actual results and outcomes may differ from management's estimates and assumptions.

Allowance for Doubtful Accounts

The Company does not have significant collection history with its customers. However, where the Company is aware of circumstances that may impair a specific customer's ability to pay, the Company will reduce the receivable to net realizable value by recording an appropriate allowance. At March 31, 2014 and December 31, 2013 no allowance for doubtful accounts was required.

Revenue Recognition

Revenues are recognized as services are performed in accordance with the terms of customer contracts. Customer advances for future website presentations and data collection services are deferred and recognized as the services contracted for have been performed. Costs directly related to the development and data collection services, which include but are not limited to subcontractors, domain acquisition, and other costs directly related, are included in the cost of goods sold.

BLAST APPLICATIONS, INC.
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Recent Accounting Guidance Not Yet Adopted

The Company has evaluated the recent accounting pronouncements through ASU 2014-08 and believes that none of them will have a material effect on the company's financial statements.

Cash and Cash Equivalents

The Company considers all highly liquid debt instruments with an original maturity of three months or less when purchased to be cash equivalents. There were no cash equivalents at March 31, 2014 or December 31, 2013.

Advertising Costs

Advertising and marketing costs are expensed as incurred. For the period ended March 31, 2014 and the year ended December 31, 2013 advertising expense were \$1,112 and \$27,594 respectively.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Stock-Based Compensation

The Company accounts for its stock based compensation based upon provisions in ASC Topic 718 *Compensation-Stock Compensation*. The Company utilizes the fair value of the stock issued as the measure of the value of services obtained to record the stock issued for compensation.

Impairment of Long-Lived Assets

The Company regularly reviews long-lived assets for indicators of impairment. Management's judgments regarding the existence of impairment indicators are based on performance. Future events could cause management to conclude that impairment indicators exist and that the value of long-lived assets is impaired. When events or circumstances indicate that the carrying amount of an asset may not be recoverable, the fair value of the asset is compared to its carrying value. Impairment losses are measured as the amount by which the carrying value of an asset exceeds its estimated fair value.

BLAST APPLICATIONS, INC.
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Intangible Assets

The Company has capitalized the purchase/development cost of its revenue producing web-sites and application. The Company amortized these assets over their estimated useful lives beginning January 1, 2014. A summary of assets follows:

<u>Intangible Assets:</u>	March 31, 2014	Estimated Useful Life
Goodwill: Big Pants	85,000	20 Years
Website: CanDoBetter	30,000	5 Years
Website: Tweexchange	20,000	5 Years
Websites: Eight Others	40,000	5 Years
Applications: Forty-Eight	165,000	5 Years
Subtotal	340,000	
Less: Accumulated Amortization	13,813	
Intangible Assets-net	<u>326,187</u>	

Loss per Common Share

Basic loss per share is computed by dividing the net loss by the weighted average number of shares outstanding during the period. Basic loss per share also excludes any dilutive effect of warrants. Diluted net loss per share does not include warrants, as they are anti-dilutive.

NOTE 3 - GOING CONCERN

The accompanying financial statements have been prepared assuming that the company will continue as a going concern. The Company commenced operations in the first quarter of 2003. Since inception, it has incurred losses and negative cash flows from operations. The Company has been dependent upon external financing, including private sales of securities and borrowings from its CEO to fund operations. For the quarter ended March 31, 2014 the Company had revenue of \$35,776 and for the year ended December 31, 2013 \$197,634 with an inception to date accumulated deficit of \$4,911,001. Of the accumulated deficit, \$3,225,404 was for non-cash transaction where in stock was issued for services or interest on settlement of debt. This raises doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might result from this uncertainty.

Management continues to seek additional funding. There is no assurance that its efforts will be successful, or that the Company will be able to obtain additional debt or equity

BLAST APPLICATIONS, INC.
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financing on terms acceptable to the Company. Failure to raise needed funds on satisfactory terms could have a material adverse impact on the Company's business, operating results or financial condition.

NOTE 4 – DEBT INCLUDING CONVERTIBLE DEBT

Short-Term Debt

Accounts payable and accrued expenses are summarized below for the reporting periods:

	Balance 31-Mar-2014	Balance 31-Dec-2013
<u>Accounts Payable and Accruals</u>		
Accounts Payable	\$ 19,958	\$ 18,683
Accrued Liabilities	140,743	177,494
Balance	<u>\$ 160,701</u>	<u>\$ 196,177</u>

The Company settled \$87,232 of the credit line balance for \$40,800 by agreeing to a \$1,700 monthly payment beginning September 1, 2012. The company has made three payments since then with balance at March 31, 2014 of \$35,700. The \$46,432 gain for settlement of debt was written off to paid-in capital.

Long-Term and Convertible Debt

On July 10, 2013 the Company agreed with Golden Gate Capital Partners to settle the \$333,341 outstanding balance for \$271,000 with \$21,000 payable to Golden Gate's attorney at the rate of \$1,500 per month beginning August 1, 2013 and \$250,000 to Golden Gate. Payment to Golden Gate can be in the form of cash or free trading stock at the Companies discretion. If the Company chooses to pay with stock the process is to begin August 5, 2013 with the issue of 3,000,000 free trading common shares and additional issuances every three months to bring Golden Gates ownership up to 3,000,000 shares but never more. Golden Gate is to sell the shares and apply the proceeds to the \$250,000 settlement balance. However, they are limited to selling or offering to sell no more that 10% of the previous day's trading volume. Penalty provisions are in force should violation of the restrictions occur.

Golden Gate Capital Partners violated the terms of the agreement invoking the agreed to penalties . The Company considers that its obligation under the agreement is fulfilled and accordingly, has written-off the \$190,900 balance as extraordinary income.

The note payable balance includes \$30,000 owed to the sellers of two web-sites purchased by the Company.

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Notes to Unaudited Financial Statements
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On May 26, 2010 the Company issued an 8% note for \$20,000 to Quest Capital Markets Inc. with the provision that the principal and any unpaid interest can be converted into common shares at the rate of \$0.0025 per share. The note also provides for infusions of additional lending to the company at the same terms and convertibility. On June 10, 2010; July 15, 2010; July 30, 2010; and January 25, 2011 the holder lent the Company an additional \$5,000, \$2,000, \$5,000 and \$1,500 respectively. The March 31, 2014 total outstanding balance of \$43,626 includes \$10,126 accrued interest.

On October 12, 2010 the Company issued an 8% convertible note in the principal amount of \$35,000 Euros or \$48,531 US dollars and a maturity date of October 15, 2011. The note can be redeemed prior to maturity for 125% of the principal plus accumulated interest and is immediately convertible at the holders demand at 45% of the preceding 5 day average stock price but not less than \$0.0001 or greater than \$0.05. The Company recorded interest expense of \$59,316 for the beneficial conversion feature. The Balance of the note at March 31, 2014 is \$63,567 which includes \$15,036 accrued interest.

On November 16, 2010 the Company issued a 6% note for a principal balance of \$30,000 with a maturity date of January 31, 2011 which has been extended to May 31, 2011. In addition to the interest the Company will issue 10,000,000 shares of stock with the payoff of the note. The Company has valued the stock at its market value of \$0.0045 per share on the date of the note or \$45,000. Accordingly the Company has recorded \$26,645 interest expense for the intrinsic value through December 31, 2010 and has subsequently recorded the balance of \$18,355 interest expense on January 31, 2011. The Balance of the note at March 31, 2014 is \$24,636 which includes \$5,136 accrued interest.

NOTE 5 - PROVISION FOR INCOME TAXES

Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

In the Company's opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset. Accordingly, a valuation allowance equal to the deferred tax asset has been recorded. The total deferred tax asset is \$1,080,420 which is calculated by multiplying a 22% estimated tax rate by the items making up the deferred tax account, the estimated NOL through December 31, 2013 of \$4,911,001. The total valuation allowance is a comparable \$1,080,420.

The provision for income taxes is comprised of the net changes in deferred taxes less the valuation account plus the current taxes payable as shown in the chart below for the three months ended March 31, 2014 and the year ended December 31, 2013:

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	March 31, 2014	December 31, 2013
Deferred Tax Asset	\$ -	\$ 97,939
Valuation Allowance	-	(97,939)
Current Taxes Payable	-	-
Income Tax Expense	<u>\$ -</u>	<u>\$ -</u>

Below is a chart showing the estimated federal net operating losses and the years in which they will expire.

Year	Amount	Expiration
2002	110,344	2022
2003	42,102	2023
2004	215,834	2024
2005	352,602	2025
2006	236,140	2026
2007	49,798	2027
2008	1,655,913	2028
2009	433,880	2029
2010	1,076,086	2030
2011	445,179	2031
2012	163,779	2032
2013	158,450	2033
YTD 2014	<u>(29,106)</u>	3034
Total	<u>\$ 4,911,001</u>	

NOTE 6 - STOCKHOLDERS' EQUITY

Preferred Stock

On July 10, 2009 the Company amended its Certificate of Incorporation to authorize the issue of 50,000,000 shares of preferred stock, par value \$0.0001 per share. The Company's board of directors will designate the rights and preferences of the preferred stock. The Company has established 10,000,000 to be Class A preferred superior to but with all the rights of common shares except voting and convertible to 100 shares of common stock which were issue on October 1, 2009 in connection with the settlement of debt with the CEO.

Common Stock

The Company is authorized to issue 2,950,000,000 shares of common stock with a par value of \$0.0001 per share.

BLAST APPLICATIONS, INC.
Notes to Unaudited Financial Statements
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As of December 31, 2011 the company had 571,536,000 common shares issued and outstanding.

During the year ended December 31, 2013 the Company issued 58,837,226 common shares in the following transactions:

- The Company issued 35,000,000 common shares at the market price of \$0.018 to convert \$630,000 accrued payroll.
- The Company issued 6,500,000 common shares at the market price of \$0.018 for consulting services.
- The Company issued 1,437,908 common shares at the market price of \$0.018 and 12,903,226 common shares at the market price of \$0.0155 for funding costs.
- The Company issued 3,000,000 common shares at the market price of \$0.0197 to convert \$59,100 debt.

During the period ended March 31, 2014 the Company issued 15,000,000 common shares in the following transactions:

- On February 24, 2014 the Company issued 7,500,000 common shares at the market price of \$0.0129 to settle \$96,750 accrued salary and 7,500,000 common shares at \$0.0129 for consulting services.

NOTE 7 – RESTATED FINANCIALS

As a result of the capitalization of purchased assets the company restated its 2013 financial statements as follows:

Statement of Stockholders' (Deficit)

	Paid In Capital
Originally Reported	\$ 5,155,107
As Restated	4,940,107
Effect of Change	<u>\$ 215,000</u>
	(a)

Notes:

- (a) The Company is capitalizing the purchase of websites and applications for as intangible assets.

BLAST APPLICATIONS, INC.
Notes to Unaudited Financial Statements
(March 31, 2014 and December 31, 2013)
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	31-Dec-13 Originally Reported	As Restated	Effect of Change	Notes
<u>Balance Sheets</u>				
Current Assets				
Cash	\$ 4,445	\$ 4,445	\$ -	
Inventory	-	10,000	10,000	(a)
Intangible Assets-net	135,000	340,000	205,000	(b)
Total Assets	<u>\$ 139,445</u>	<u>\$ 354,445</u>	<u>\$ 215,000</u>	
Current Liabilities				
Accounts Payable and Accrued Liabilities	\$ 196,177	\$ 196,177	\$ -	
Line of Credit	39,592	39,592	-	
Notes Payable	164,353	164,353	-	
Notes Payable-Shareholder	202,650	202,650	-	
Total Liabilities	<u>602,772</u>	<u>602,772</u>	<u>-</u>	
Stockholders' Equity				
Preferred Stock	10,000	10,000	-	
Common Stock	63,039	63,039	-	
Paid in Capital	4,618,741	4,618,741	-	
Accumulated Deficit	(5,155,107)	(4,940,107)	215,000	(a)(b)
Total Equity	<u>(463,327)</u>	<u>(248,327)</u>	<u>215,000</u>	
Total Liabilities and Equity	<u>\$ 139,445</u>	<u>\$ 354,445</u>	<u>\$ 215,000</u>	

Notes:

- (a) The Company incorrectly recorded purchase of inventory as cost of goods sold.
- (b) The Company is capitalizing the purchase of websites and applications as intangible assets.

BLAST APPLICATIONS, INC.
Notes to Unaudited Financial Statements
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<u>Statement of Operations</u>	31-Dec-13 Originally Reported	As Restated	Effect of Change	Notes
Revenue	\$ 197,634	\$ 197,634	\$ -	
Cost of Sales	15,400	5,400	10,000	(a)
Gross Income/(Loss)	<u>182,234</u>	<u>192,234</u>	<u>(10,000)</u>	
Operating Expenses				
General and Administrative	69,533	69,533	-	
Officer compensation	60,000	60,000	-	
Research and development	6,988	6,988	-	
Professional Fees	173,868	123,868	(50,000)	(b)
Total Operating Expense	<u>310,389</u>	<u>260,389</u>	<u>(50,000)</u>	
Operating Loss	(128,155)	(68,155)	40,000	
Other Income/(Expenses)				
Extraordinary Income	144,333	144,333	-	
Non-Cash Funding Costs	(225,882)	(225,882)	-	
Interest Expense	(8,746)	(8,746)	-	
Total Other Income/(Expenses)	<u>(90,295)</u>	<u>(90,295)</u>	<u>-</u>	
Net (Loss) from Operations	<u>\$ (218,450)</u>	<u>\$ (158,450)</u>	<u>\$ 40,000</u>	

Notes:

- (a) The Company incorrectly recorded purchase of inventory as cost of goods sold.
- (b) The Company is capitalizing the purchase of websites and applications as intangible assets.