

Blue Star Opportunities Corp.

FINANCIAL STATEMENTS

Year-End 2014

FINANCIAL STATEMENTS

Balance sheet
Income and expenses
Retained earnings
(Deficit)
Shareholder Equity

Blue Star Opportunities Corp.

BALANCE SHEET

Dec 31 2014

	31-Dec-14 Year-End \$	31-Dec-13 Year-End \$
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ASSETS		
CURRENT		
Cash	142,539	144,043
Receivables	375,680	195,036
Other current assets	162,627	952,399
	<hr/>	<hr/>
	680,846	1,291,478
FIXED ASSETS	700,282	267,138
INTANGIBLE ASSETS	5,500,000	5,500,000
TOTAL	<hr/> 6,881,128 <hr/>	<hr/> 7,058,616 <hr/>
LIABILITIES		
CURRENT		
Accounts payable	536,152	782,127
Short term loans	0	0
Other current liabilities	172,319	250,523
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	708,471	1,032,649
DEFERRED REVENUE	0	0

SHAREHOLDERS' EQUITY

Capital Surplus	87,684	73,161
Other stockholder equity	5,733,923	5,875,328
Retained earnings (Deficit)	351,050	77,478
	<u>6,172,657</u>	<u>6,025,967</u>
	<u>6,881,128</u>	<u>7,058,616</u>

Blue Star Opportunities Corp.
INCOME AND EXPENSES

	31-Dec-14 Year-End \$	31-Dec-13 Year-End \$
REVENUE	3,045,980	3,902,637
OPERATING EXPENSES		
Cost of revenue	2,293,869	2,702,905
Research & Development	0	
Selling, general and administrative	206,994	422,120
Other	484,513	662,313
	<u>2,985,376</u>	<u>3,787,338</u>
NET INCOME (LOSS) BEFORE INTEREST AND OTHER	60,604	115,299
INTEREST AND OTHER		
Financial expenses	0	0
Other expenses (income)	0	0
	<u>0</u>	<u>0</u>
NET INCOME (LOSS) FOR THE QUARTER	60,604	115,299
PER SHARE	0.0008	0.0016

RETAINED EARNINGS (DEFICIT)

	31-Dec-14 Year-End \$	31-Dec-13 Year-End \$
<i>Retained Earnings, at beginning</i>	<u>290,446</u>	-37,821
<i>Net income (loss)</i>	<u>60,604</u>	<u>115,299</u>
<i>Balance, at end</i>	<u>351,050</u>	<u>77,478</u>

**Blue Star Opportunities Corp.
CHANGES IN SHAREHOLDERS EQUITY**

	31-Dec-14 Year-End \$	31-Dec-13 Year-End \$
Common Shares, at beginning	72,602,733	72,602,733
Changes	0	0
Common Shares, at end	72,602,733	72,602,733
Common Stock, at beginning	\$5,875,328	\$5,875,328
Changes	\$0	\$0
Common Stock, at end	\$5,875,328	\$5,875,328
Additional Paid-In Capital, at beginning	\$0	\$0
Changes	\$0	\$0
Additional Paid-In Capital, at end	\$0	\$0
Accumulated Earnings	\$290,446	-\$37,821
Changes	\$60,604	\$115,299
Accumulated at end	\$351,050	\$77,478
Total Shareholder Equity, at beginning	\$6,041,962	\$5,349,495
Changes	60,604	115,299
Total Shareholder Equity, at end	\$6,102,566	\$5,464,794
FLOAT	3,842,733	2,842,733