

Annual Disclosure Statement

For the fiscal year ended – December 31, 2016



BLUE STAR OPPORTUNITIES CORP.

NEVADA

(State or other jurisdiction of
incorporation or organization)

**3229 Autoroute Laval (A-440)
Ouest
Laval, QC H7P 5P2**

(514) 679-3403

www.bstocorp.com

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General Considerations

Forward-Looking Statements and Associated Risk

Certain statements contained in this annual report constitute forward-looking statements within the meaning of Section 21E of the Securities Exchange Act of 1934 and the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause deviations in actual results, performance or achievements to be materially different from any future results, performance or achievement expressed or implied. Such factors include but are not limited to: market and customer acceptance of and satisfaction with our products, market demand for our products; fluctuations in foreign currency markets; the use of estimates in the preparation of our Consolidated Financial Statements; the impact of competitive products and pricing in our field; the ability to develop and launch new products in a timely fashion; government and industry regulatory environment; fluctuations in operating results, including, but not limited to, spending on research and development, spending on sales and marketing activities, spending on technical and product support; and other risks outlined in previous filings with the Securities and Exchange Commission, and in this annual report.

The words “*believe*,” “*expect*,” “*anticipate*,” “*intend*” and “*plan*” and similar expressions identify forward-looking statements. Such statements are subject to risks and uncertainties that cannot be quantified and, consequently, actual results may differ materially from those expressed or implied by such forward-looking statements. You are cautioned not to place undue reliance on these forward-looking statements.

Unless otherwise noted, all currency figures in this filing are in U.S. dollars.

The terms “*Company*,” “*we*,” “*us*,” “*our*,” “*Blue Star*” and “*the Registrant*” refer to Blue Star opportunities Corp., a Nevada corporation, and its subsidiaries.

Section One: Issuers' Initial Disclosure Obligations

Part A General Company Information

Item I The exact name of the issuer and its predecessor (if any).

Present Name: Blue Star Opportunities Corp.

f/k/a Green Zap Inc. until July 14 2008

f/k/a NPW Development Inc. until October 31, 2005

f/k/a NPower Digital Media Inc. until July 8, 2005

f/k/a/ ERICA until June 14, 2005

f/k/a Window Interior Marketing Company from September 9 1986 until September 8, 1992

Item II The address of the issuer's principal executive offices.

3229 Autoroute Laval (A-440) Ouest
Laval, QC H7P 5P2

Phone: 514 679-3403

Item III The jurisdiction(s) and date of the issuer's incorporation or organization.

Originally incorporated under the laws of the State of Nevada on September 9, 1986.

Part B Share Structure

Item IV The exact title and class of securities outstanding.

Common Stock

Trading Symbol: BSTO

CUSIP: 096060 108

Item V Par or stated value and description of the security.

A. Par or Stated Value.

Common Stock, Par Value: \$0.0001

B. Common or Preferred Stock.

1. For common equity, describe any dividend, voting and pre-emption rights.

There are only voting rights.

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

Not applicable

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

Not applicable.

4. Describe any provision in issuer's charter or by-laws that would delay, defer or prevent a change in control of the issuer.

Not applicable.

Item VI The number of shares or total amount of the securities outstanding for each class of securities authorized.

Title & Class of securities outstanding

Title	Authorized	Par value
Common	125,000,000	\$0.0001
Preferred	0	-

Outstanding: 72,602,733 common shares – 0 preferred shares.

- (i) Period end date; December, 31st, 2016
- (ii) Number of shares authorized; 125,000,000 common
- (iii) Number of shares outstanding; 72,602,733 outstanding common shares
- (iv) Freely tradable shares (public float); 4,842,733
- (v) Total number of beneficial shareholders; one: Joseph Hozer
- (vi) Total number of shareholders of record. 245 holders of record of our common stock, including the Deposit Trust Corporation.

Part C Business Information

Item VII The name and address of the transfer agent*.

Pacific Stock Transfer Company
4045 South Spencer Street, Suite 403
Las Vegas, Nevada 89119
Telephone: (703) 361-3033

Item VIII The nature of the issuer's business.

In describing the issuer's business, please provide the following information:

A. Business Development.

We were incorporated in the State of Nevada on September 9 1986 as a Window Marketing Company. The Company owns and operates the Duro-Design brand of renewable resource wood flooring, fashion wood flooring, and accessorized value-added residential, commercial and institutional renovations products.

1. the form of organization of the issuer

Blue Star is a corporation.

2. the year that the issuer (or any predecessor) was organized;

We were incorporated in the State of Nevada on September 9, 1986

3. the issuer's fiscal year end date;

December, 31st

4. whether the issuer (or any predecessor) has been in bankruptcy, receivership or any similar proceeding;

No.

5. any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets;

No.

6. Any default of the terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments;

No

7. any change of control;

No.

8. any increase of 10% or more of the same class of outstanding equity securities;

No.

9. any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization;

No.

10. any delisting of the issuer's securities by any securities exchange or deletion from the OTC Bulletin Board; and

No.

11. any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal parties, the nature and current status of the matters, and the amounts involved.

None.

B. Business of Issuer.

Field of Operations and Corporate Mission

Blue Star owns marketing and distribution rights to the Duro-Design brand, a leading banner of green, sustainable and renewable resource flooring products that come from an established network of top-certified plantation of premium woods, including bamboo, cork, FSC maple, FSC oak, tamarindo and eucalyptus, all from accredited managed forests around the world. The Company is a leader in the manufacturing of high end cork flooring in the US market.

Raw materials are transformed in domestic factories, using our own proprietary method of staining to provide outstanding richness and vibrancy in either traditional strip flooring or extra-wide engineered plank flooring resulting in a highly attractive value added product that has been installed all over America in people's homes as well as in businesses, museums, churches, foundations and other public locations.

The company is part of a growing move away from resource depletion. It employs a low-VOC finishing system for low environmental impact and small footprint, all while providing stunning results in style and design and esthetics, from smaller residential projects to large commercial layouts.

Our business is backed by a cohesive team of some 40 wood professionals, from purchasers and marketers to hands-on stainers, color matchers, chemists and installation professionals, bringing 35 years of experienced management and established manufacturing know-how.

We are supplied by a domestic state of the art manufacturing facility located near Montreal which allows fast completion of client orders and no delays in shipping.

1. the issuer's primary and secondary SIC Codes;

2400

2. if the issuer has never conducted operations, is in the development stage, or is currently conducting operations;

Blue Star is currently conducting operations, manufactures and sells product.

3. whether the issuer is or has at any time been a "shell company";

The issuer has never been a "shell company."

4. the names of any parent, subsidiary, or affiliate of the issuer, and its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure statement;

None.

5. The effect of existing or probable governmental regulations on the business;

LEED standardization methods would positively impact our business.

There are no current regulations that could impact our business.

6. An estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers;

None.

7. Costs and effects of compliance with environmental laws (federal, state and local); and

Blue Star has no cost related to compliance with any environmental regulations in any jurisdiction.

8. the number of total employees and number of full-time employees.

As of Dec. 31, 2015, we had 14 full-time and part-time employees. We resort to outsourcing for much of our manufacturing work. Our employees are not unionized. We believe that our relationship with our employees is good.

Item IX The nature of products or services offered.

A. principal products or services, and their markets;

The Company is a provider of sustainable resource wood flooring products, offering clients a wide variety of the best cork, bamboo and other wood flooring that come exclusively from top-certified managed wood farms. We offers superior products with respect to aesthetics, variety and durability as compared to other brands.

The Company is a self-contained, value-added reseller of the primary resource, applying its own proprietary staining, coloration and varnishing to retail customers across a broad spectrum, from the smallest home renovation project to large-scale commercial outlays.

Top quality pre-finished cork tiles is a core product line and we are a leading North American supplier to architect and design firms and their clients. Our product can be seen in major museums, churches, universities and other institutions.

B. distribution methods of the products or services;

Advertising and Brand Recognition

We do not advertise in traditional print or television media. We rely heavily on the quality of our products, the internet and word of mouth, our high rating by industry analysts and the building of a successful implementation track record with our existing customers, to attract potential new customers.

Marketing

Online AdWords programs, and a continental network of hundreds of retail sales points bring in the bulk of our business.

C. status of any publicly announced new product or service;

The Company has continued to expanded its product lines and unique color schemes to reflect the growing needs of the market during 2016, and is currently selling through some 1200 retail sales points, a network that the Company expect to expand to reach 3000 by year end 2016.

D. competitive business conditions, the issuer's competitive position in the industry, and methods of competition;

Over the past few years, environmental conditions and political concerns over climate change and other related issues are affecting the way wood is provided to its end purchasers. There is a growing demand for affordable products that come from certified, sustainable sources.

The Duro Design experience and commercial history, with steadily growing demand and associated revenues, has proven that there is a significant place in the global renewable resource wood flooring marketplace for conscientious merchants to provide superior and beautiful wood flooring, with a variety of colors tailor-made, client-specific, at prices that have been ever so steadily dropping to compete with traditional woods.

Select choice of renewable flooring products:

- **Pre finished high quality cork tiles in vibrant colors**
- **Bamboo, cork, FSC maple, FSC oak, tamarindo, eucalyptus**
- **All products plantation-grown from managed forests**
- **Established network acquires only top-certified wood from accredited sellers**
- **Traditional Oak, Maple and Hickory in modern sizes and fashionable colors.**

Vibrant Pigmentation

- On-site tailored coloration using proprietary pigmentation method and finishing system.
- Products available in hundreds of colors in either traditional solid strip flooring or extra-wide engineered plank flooring.

Experienced Management

- Dedicated staff of 14 professionals design flooring with widest range of style and color
- Management has 35 years experience in wood flooring & coating technology

Environmentally Friendly

- We manufacture renewable and sustainable flooring, a low-VOC finishing system and low-VOC flooring
- Low impact, small footprint
- High end fashion flooring

Certifications

- Full LEED credits for all materials, for easy Green certification.

Provides qualified products and expertise from the simplest residential remodeling to large commercial installations. A leader in wood flooring manufacture, design and service

E. sources and availability of raw materials and the names of principal suppliers;

We depend on a limited number of third parties to manufacture and supply critical raw materials (wood types) for our products and services. We do not have long-term contracts with our suppliers. Supplier commitments are arranged on a short-term basis. If our suppliers do not fulfill their obligations, if they stop manufacturing and supplying wood critical for our products or if the terms for

supply, including price, become commercially unreasonable, we may need to search for alternative sources. Our search for additional or alternate suppliers could result in significant delays to our delivery process, added expense and hinder our ability to maintain or expand our business. Any of these events could require us to take unforeseen actions or devote additional resources to provide our products and services and could harm our ability to compete effectively and adversely affect our financial condition.

F. dependence on one or a few major customers;

Not applicable.

G. patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration; and

We rely on trade secrets to protect our products. The processes involved in our value-added business have been developed at great cost over decades and are not easily reproducible. We have not obtained patents or copyrights for our solutions. There is no assurance that third party competitors will not obtain access to our technical information and exploit it for their own benefit. In order to protect our propriety rights, we will have to obtain patents or file lawsuits and obtain injunctions. If we do that, we will have to spend large sums of money for attorney's fees in order to obtain the injunctions. Even if we obtain the injunctions, there is no assurance that the parties enjoined would comply with the injunctions. Further, we may not have adequate funds available to prosecute actions to protect or to defend our proprietary rights, in which case those using our proprietary rights may continue to do so in the future.

H. the need for any government approval of principal products or services and the status of any requested government approvals.

None.

Item X The nature and extent of the issuer's facilities.

We do not own any real estate We have 2 5 year commercial leases in Laval.

Part D Management Structure and Financial Information

Item XI The name of the chief executive officer, members of the board of directors, as well as control persons.

A. Officers and Directors.

Officers and Directors

Joseph Hozer
Blue Star Chairman of the Board

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None of the foregoing persons.

2. 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 type of business, securities, commodities, or banking activities;

None of the foregoing persons

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

None of the foregoing persons

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

None of the foregoing persons

- D. Disclosure of Family Relationships. Describe any family relationships among and between the issuer's directors, officers, persons nominated or chosen by the issuer to become directors or officers, or beneficial owners of more than five percent (5%) of the any class of the issuer's equity securities.

None

- E. Disclosure of Related Party Transactions. Describe any transaction during the issuer's last two full fiscal years and the current fiscal year or any currently proposed transaction, involving the issuer, in which (i) the amount involved exceeds the lesser of \$120,000 or one percent of the average of the issuer's total assets at year-end for its last three fiscal years and (ii) any related person had or will have a direct or indirect material interest. Disclose the following information regarding the transaction:

None.

1. The name of the related person and the basis on which the person is related to the issuer;

Not applicable

2. The related person's interest in the transaction;

Not applicable

3. The approximate dollar value involved in the transaction (in the case of indebtedness, disclose the largest aggregate amount of principal outstanding during the time period for which disclosure is required, the amount thereof outstanding as of the latest practicable date, the amount of principal and interest paid during the time period for which disclosure is required, and the rate or amount of interest payable on the indebtedness);

Not applicable

1. The approximate dollar value of the related person's interest in the transaction;

Not applicable

2. Any other information regarding the transaction or the related person in the context of the transaction that is material to investors in light of the circumstances of the particular transaction.

Not applicable

E. Disclosure of Conflicts of Interest. Describe any conflicts of interest. Describe the circumstances, parties involved and mitigating factors for any executive officer or director with competing professional or personal interests.

Not applicable

Blue Star Opportunities Corp.
Year End 2016

FINANCIAL STATEMENTS

*Balance sheet
Income and
expenses
Retained earnings (Deficit)
Shareholders
Equity*

Blue Star Opportunities Corp.
BALANCE SHEET
December 31 2016

	31-Dec-16	31-Dec-15
	Year End	Year-End
	\$	\$
<hr/>		
ASSETS		
CURRENT		
Cash	19,034	88,709
Receivables	61,059	180,903
Other current assets	525,878	597,056
	605,971	866,668
FIXED ASSETS	990,457	734,014
INTANGIBLE ASSETS	5,733,923	5,733,923
TOTAL	7,330,351	7,334,605
<hr/>		
LIABILITIES		
CURRENT		
Accounts payable	218,149	321,129
Short term loans	0	0
Other current liabilities	339,888	363,941
	558,037	685,070
DEFERRED REVENUE	0	0
SHAREHOLDERS' EQUITY		
Capital Surplus	18,000	298,131
Other stockholder equity	5,733,923	5,733,923

Retained earnings (Deficit)	1,020,391	617,481
	6,772,314	6,649,535
	7,330,351	7,334,605

**Blue Star Opportunities Corp.
INCOME AND EXPENSES**

	31-Dec-16 Year End \$	31-Dec-15 Year-End \$
REVENUE	2,899,577	3,131,333
OPERATING EXPENSES		
Cost of revenue	1,957,876	2,318,618
Research & Development	0	0
Selling, general and administrative	585,090	440,480
Other	271,192	244,410
	2,814,158	3,003,508
NET INCOME (LOSS) BEFORE INTEREST AND OTHER	85,419	127,825
INTEREST AND OTHER		
Financial expenses	0	0
Other expenses (income)	0	0
	0	0
NET INCOME (LOSS) FOR THE YEAR	85,419	127,825
PER SHARE	0.0012	0.0018

**Blue Star Opportunities Corp.
RETAINED EARNINGS (DEFICIT)**

	31-Dec-16 Year End \$	31-Dec-15 Year-End \$
<i>Retained Earnings, at beginning</i>	934,972	489,656
<i>Net income (loss)</i>	85,419	127,825

Balance, at end

1,020,391

617,481

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

	31-Dec-16 Year End \$	31-Dec-15 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 at beginning	\$934,972	\$489,656
Changes	\$85,419	\$127,825
Accumulated Earnings at end	\$1,020,391	\$617,481
Total Shareholders Equity, at beginning	\$6,338,493	\$6,180,568
Changes	85,419	127,825
Total Shareholders Equity, at end	\$6,423,912	\$6,308,393
FLOAT	4,842,733	4,842,733

Critical Accounting Policies

Our discussion and analysis of financial condition and results of operations are based upon the Consolidated Financial Statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of Consolidated Financial Statements require management to make estimates and judgments that affect the reported amounts of assets and liabilities, revenues and expenses and disclosures on the date of the Consolidated Financial Statements. On an on-going basis, we evaluate our estimates, including, but not limited to, those related to revenue recognition.

We use authoritative pronouncements, historical experience and other assumptions as the basis for making judgments. Actual results could differ from those estimates.

Item XIII Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence

See Financials under Item XII and previous filings on OTC Markets

Item XIV Beneficial Owners.

Joseph Hozer owns 60 million shares of the company.
Joseph Hozer
155 Dresden
Town of Mount Royal, QC
H3P 3K1

Item XV The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to operations, business development and disclosure:

1. Investment Banker
None
2. Promoters
None
3. Counsel

4.Accountants or Auditors

Daniel Cohen & Ass. CPA

5.Public Relations Consultant(s)

None

6.Investor Relations Consultant

None

7.Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement - the information shall include the telephone number and email address of each advisor.

None

Item XVI Management's Discussion and Analysis or Plan of Operation.

Overview

We refer to the twelve month period ended December 31st 2016 as fiscal 2015, and the twelve month period ended December 31, 2015 as fiscal 2015.

We had a net income of \$85,419 as compared to a net income \$127,825 for fiscal 2015

Earnings per Share has declined from 0.0018 to 0.0012

Operating expenses for fiscal 2016 were \$2,814,158 on revenues of \$2,899,577 compared to \$2,318,618 on revenues of \$3,131,333 in 2015.

The principal component of our expenditures for the year were the costs associated with the continuation of our multi-year expansion plan – the expansion of our product lines and the increase in the number of point of sale outlets were all expensed, not capitalized.

One of the most important development of 2016 has been a further reduction in our cost for Cork product across all lines due to further streamlining of our production chain. This has further increased our competitive advantage which was already significant. Our new price structure is opening new markets.

With a growing number of primary resource companies subscribing to new industry norms of sustainable, renewable production and to the LEED credit system, the cost to end purchasers has been driven dramatically down over the past decade.

- ▶ Millions of potential customers in North America alone, looking to alternatives from their traditional hardwood sources.
- ▶ Very few certified, registered distributors of these products; and those that there are do not have staining, varnishing and design teams utilizing proprietary pigmentation techniques
- ▶ The total global market for renewable resource wood flooring is in the hundreds of billions
- ▶ Fewer than 5% of wood purchasers currently deal in renewable resource wood products, a number that is set to grow at a fast rate for the foreseeable future.

We expect to open a further 600 sales outlets throughout the United States in 2015, to become one of the leading sellers of renewable resource wood flooring.

i. Internal and external sources of liquidity;

The Company operates from cash generated by the sale of its own manufactured

product lines.

iii. Any material commitments for capital expenditures and the source:

Not Applicable

ii. Any known trends, events or uncertainties that have had or that are reasonably expected to have a material impact on the net sales or revenues or income from continuing operations;

None

v. Any significant elements of income or loss not from operations:

Not Applicable

vi. Causes for material changes in one or more line items of financials:

Not applicable.

vii. Any seasonal aspects that had a material effect on results of operation:

Not applicable.

C. Off-Balance Sheet Arrangements.

1. In a separately-captioned section, discuss the issuer's off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on the issuer's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors. The disclosure shall include the items specified in paragraphs C(1)(i), (ii), (iii) and (iv) of this Item XVI to the extent necessary to an understanding of such arrangements and effect and shall also include such other information that the issuer believes is necessary for such an understanding.

There are no off-balance sheet arrangements.

D. The nature and business purpose to the issuer of such off-balance sheet arrangements;

Not applicable.

Part E Issuance History

List of securities offerings and shares issued for services in the past two years.

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer (1) within the two-year period ending on the last day of the issuer's most recent fiscal year and (2) since the last day of the issuer's most recent fiscal year.

The list shall include all offerings of securities, whether private or public, and shall indicate:

The Company has made no offerings in the past 2 years.

(i) The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);

Not applicable.

(ii) Any jurisdictions where the offering was registered or qualified;

Not applicable.

(iii) The number of shares offered;

Not applicable.

(iv) The number of shares sold;

Not applicable.

(v) The price at which the shares were offered, and the amount actually paid to the issuer;

Not applicable.

(vi) The trading status of the shares;

No change.

Part F Exhibits

The following exhibits must be either described in or attached to the disclosure statement:

Item XVIII Material Contracts.

A. Every material contract, not made in the ordinary course of business, that will be performed after the disclosure statement is posted through the OTC Disclosure and News Service or was entered into not more than two years before such posting. Also include the following contracts:

1) Any contract to which directors, officers, promoters, voting trustees, security holders named in the disclosure statement, or the Designated Advisor for Disclosure are parties other than contracts involving only the purchase or sale of current assets having a determinable market

price, at such market price;

- 2) Any contract upon which the issuer's business is substantially dependent, including but not limited to contracts with principal customers, principal suppliers, and franchise agreements;
- 3) Any contract for the purchase or sale of any property, plant or equipment for consideration exceeding 15 percent of such assets of the issuer; or
- 4) Any material lease under which a part of the property described in the disclosure statement is held by the issuer.

B. Any management contract or any compensatory plan, contract or arrangement, including but not limited to plans relating to options, warrants or rights, pension, retirement or deferred compensation or bonus, incentive or profit sharing (or if not set forth in any formal document, a written description thereof) in which any director or any executive officer of the issuer participates shall be deemed material and shall be included; and any other management contract or any other compensatory plan, contract, or arrangement in which any other executive officer of the issuer participates shall be filed unless immaterial in amount or significance.

C. The following management contracts or compensatory plans need not be included:

- 1) Ordinary purchase and sales agency agreements;
- 2) Agreements with managers of stores in a chain organization or similar organization;
- 3) Contracts providing for labor or salesmen's bonuses or payments to a class of security holders, as such; and
- 4) Any compensatory plan that is available to employees, officers or directors generally and provides for the same method of allocation of benefits between management and non-management participants

NOT APPLICABLE FOR ANY OF THE ABOVE.

Item XIX Articles of Incorporation and Bylaws.

The Articles of Incorporation and Bylaws are posted at www.Otcmarkets.com

Item XX Purchases of Equity Securities by the Issuer and Affiliated Purchasers.

THERE WAS NO PURCHASE OF SECURITIES BY THE ISSUER OR AFFILIATED PURCHASERS

Issuer's Certifications

I certify that: 1. I have reviewed this annual disclosure statement of Blue Star Opportunities Corp. 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 Company as of, and for, the periods presented in this disclosure statement.

Date: March 31st, 2016

Per: Joseph Hozer, Chair

s/Joseph Hozer

