

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

BLUE STAR OPPORTUNITIES CORP

50 Liberty Street, suite 880, Reno, Nevada 89501

438-501-5400

info@bluestaropportunities.com

Annual Report

For the period ending December 31, 2024 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was: 122,682,694

The number of shares outstanding of our Common Stock as of December 31, 2023, was: 122,602,694

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company’s shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

⁴ “Change in Control” shall mean any events resulting in:

- (i) Any “person” (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the “beneficial owner” (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company’s then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company’s assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

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.

Originally incorporated in the State of Nevada on September 9, 1986 under the name Window Interior Marketing Company.

The Corporation's name was changed to Blue Star Opportunities Corp. on July 14, 2008.

Current State and Date of Incorporation or Registration: Nevada
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
none

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

none

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

none

Address of the issuer's principal executive office:

50 Liberty Street, Suite 880, Reno, NV 89501

Address of the issuer's principal place of business:

☒ *Check if principal executive office and principal place of business are the same address:*

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Liberty Stock Transfer
Phone: +1-732-372-0707
Email: info@libertystocktransfer.com
Address: 788 Shrewsbury Ave., Suite 2163, Tinton Falls, NJ 07724, USA

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	<u>BSTO</u>
Exact title and class of securities outstanding:	<u>Common Shares</u>
CUSIP:	<u>096060 108</u>
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>350,000,000</u> as of date: <u>December 31, 2024</u>
Total shares outstanding:	<u>122,602,694</u> as of date: <u>December 31, 2024</u>
Total number of shareholders of record:	<u>245</u> as of date: <u>December 31, 2024</u>

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Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

Exact title and class of the security:	<u>Preferred Series A</u>
CUSIP (if applicable):	_____
Par or stated value:	<u>\$10</u>
Total shares authorized:	<u>1000</u> as of date: <u>December 31, 2024</u>
Total shares outstanding (if applicable):	<u>1000</u> as of date: <u>December 31, 2024</u>
Total number of shareholders of record	<u>1</u> as of date: <u>December 31, 2024</u>

Exact title and class of the security:	<u>Preferred Series B</u>
CUSIP (if applicable):	_____
Par or stated value:	<u>0.0001\$</u>
Total shares authorized:	<u>25,000</u> as of date: <u>December 31, 2024</u>
Total shares outstanding (if applicable):	<u>0</u> as of date: <u>December 31, 2024</u>
Total number of shareholders of record (if applicable):	<u>0</u> as of date: <u>December 31, 2024</u>

Exact title and class of the security:	<u>Preferred Series C</u>
CUSIP (if applicable):	_____
Par or stated value:	<u>0.0001\$</u>
Total shares authorized:	<u>2000</u> as of date: <u>December 31, 2024</u>
Total shares outstanding (if applicable):	<u>0</u> as of date: <u>December 31, 2024</u>
Total number of shareholders of record	<u>0</u> as of date: <u>December 31, 2024</u>

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

One vote per share, no dividend, no preemptive rights.

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

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

Preferred A. As a class holds a supermajority vote of 51%. It has no conversion rights.

Preferred B. Non-Voting. Carries a dividend at the rate per annum of five percent (5%) of the Stated Value per share shall accrue on each outstanding share from and after the date of the original issuance of such shares. (Subject to appropriate adjustment in the event of any stock dividend, stock split, combination or other similar recapitalization with respect to the Preferred Stock) .The Preferred Accruing Dividends shall accrue from day to day, whether or not declared, and shall be cumulative and non-compounding; provided, however, that such Preferred Accruing Dividends shall be payable only when, as, and if declared by the Board of Directors and the Corporation shall be under no obligation to pay such Preferred Accruing Dividends. The Board of Directors and the Corporation can elect to pay dividends owed in cash or in common shares. No cash dividends shall be paid on the Common Stock unless the Preferred Accruing Dividends are paid. Except for stock dividends or distributions for which adjustments are to be made pursuant to Section 7, Holders shall be entitled to receive, and the Corporation shall pay, dividends on shares of Preferred Stock equal (on an as-if-converted-to-Common Stock basis) to and in the same form as dividends actually paid on shares of the Common Stock when, as and if such dividends are paid on shares of the Common Stock.

Preferred C. Non-Voting. Convertible into common stock at the same conditions of Preferred B shares described above.

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

None.

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years and any subsequent interim period.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: ☐ Yes: ☒ (If yes, you must complete the table below)

Shares Outstanding <u>Opening Balance:</u> Date December 31, 2023 Common: <u>122,602,694</u> Preferred: <u>1000</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>Dec. 5, 2024</u>	<u>New Issue</u>	<u>80,000</u>	<u>common</u>	<u>800</u>	<u>no</u>	<u>Teri Miller</u>	<u>Board service</u>	<u>R</u>	<u>none</u>
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date <u>December 31, 2024</u> Common: <u>122,682,694</u> Preferred: <u>1000</u>									

Example: A company with a fiscal year end of December 31st 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

NONE

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table

includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

☒ Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
Total Outstanding Balance:				Total Shares:				

Any additional material details, including footnotes to the table are below:

NONE

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

- A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")
See notes to the Financial Statement
- B. List any subsidiaries, parent company, or affiliated companies
None
- C. Describe the issuers' principal products or services.

The business owned by the company is focused on the development of social media tools for healthcare professionals for which it has ownership of a media platform as well as some related intellectual property. The company intends to continue to diversify its sources of revenue.

5) Issuer's Facilities

⁵ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

We do not own any real estate and do not have long term leases.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Joseph Hozer	Chair	Montreal, Qc	93000000	Common	76%
Joseph Hozer	Chair	Montreal, Qc	1000	Preferred A	100%

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

NONE

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

NONE

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

NONE

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

NONE

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

NONE

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

NONE

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

	<u>Morgan E. Petitti, Esq.</u>
Address 1:	<u>118 W. Streetsboro Road, # 317, Hudson, Ohio 44236, USA</u>
Address 2:	_____
Phone:	<u>330 697 8548</u>
Email:	<u>PetittiLaw@gmail.com</u>

Accountant or Auditor

Name:	<u>Nicolas Kanellopoulos</u>
Firm:	<u>TriLogic - Accounting, Organizational, Management solutions</u>
Address 1:	<u>Chabanel Street West, suite 1114, Montréal, QC H2N 2C4</u>
Address 2:	_____
Phone:	<u>(514) 995 7017</u>
Email:	<u>nicolas@trilogic-fn.com</u>

Investor Relations

Name:	_____
Firm:	_____
Address 1:	_____
Address 2:	_____
Phone:	_____
Email:	_____

All other means of Investor Communication:

Twitter:	_____
Discord:	_____
LinkedIn	_____
Facebook:	_____
[Other]	_____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: Gerard Dab
Firm: Dial M Productions LLC
Nature of Services: Consultant
Address 1: 5010 Sherbrooke West, Westmount, Qc
Phone: 438-501-6500
Email: gerad.dab@dialmproductions.co

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: **Gerard Dab**
Title: **Consultant**
Relationship to Issuer: NONE

B. The following financial statements were prepared in accordance with:

- ☐ IFRS
☒ U.S. GAAP

Describe the qualifications of the person or persons who prepared the financial statements:⁶

Gerard Dab has served as Chair on several Board of Director Audit committees of SEC reporting issuers, has served as CFO of public companies, as well as 20+ years as CEO of US public companies.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.

⁶ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

Blue Star Opportunities Corp.				
FINANCIAL STATEMENTS				
Blue Star Opportunities Corp.				
BALANCE SHEET				
Year-End December 31 2025				
			31-Dec-24	31-Dec-23
			Year-End	Year-End
			\$	\$
ASSETS				
CURRENT				
Cash			-	-
Receivables			-	-
Other current assets			-	-
			-	-
FIXED ASSETS			-	-
INTANGIBLE ASSETS			80,000	80,000
NOTE RECEIVABLE			25,000	25,000
TOTAL			105,000	105,000
LIABILITIES				
CURRENT				

Accounts payable			21,300	21,300
Short term loans			-	-
Other current liabilities			-	-
			21,300	21,300
LOANS SHAREHOLDER			25,200	25,200
SHAREHOLDERS' EQUITY				
Capital Surplus			-	-
Other stockholder equity			4,761,483	4,761,483
Retained earnings (Deficit)			(4,719,483)	(4,702,983)
			42,000	58,500
			88,500	105,000

Blue Star Opportunities Corp.				
INCOME AND EXPENSES				
Year-End Decemeber 31 2024				
			31-Dec-24	31-Dec-23
			Year-End	Year-End
			\$	\$
REVENUE				
			-	-
OPERATING EXPENSES				
Consulting			4,500	4,500
OTC Fees			7,000	7,000
Transfer agent fees			3,600	3,600
Professional fees			1,400	1,400

Loss on disposal of contract			-	-
Selling, general and administrative			-	-
Other			-	-
			-	-
			16,500	16,500
NET INCOME (LOSS) BEFORE INTEREST AND OTHER				
			-16,500	-16,500
INTEREST AND OTHER				
Financial expenses				
Other expenses (income)			-	-
			-	-
NET INCOME (LOSS) FOR THE QUARTER				
			-16,500	-16,500
PER SHARE				
			-0.0001	-0.0001

Blue Star Opportunities Corp.				
RETAINED EARNINGS (DEFICIT)				
Year-Ebd December 31 2024				
			31-Dec-24	31-Dec-23
			Year-End	Year-End
			\$	\$
<i>Retained Earnings, at beginning</i>				
			(4,702,983)	(4,686,483)
<i>Net income (loss)</i>				
			(16,500)	(16,500)
<i>Balance, at end</i>				
			(4,719,483)	(4,702,983)

Blue Star Opportunities Corp.				
CHANGES IN SHAREHOLDERS EQUITY				
Year-End December 31 2024				
			31-Dec-24	31-Dec-23
			Year-End	Year-End
			\$	\$
Common Shares, at beginning			123,602,733	123,602,733
Changes			-	-
Common Shares, at end			123,602,733	123,602,733
Common Stock, at beginning			4,761,483	4,761,483
Changes			-	-
Common Stock, at end			4,761,483	4,761,483
Additional Paid-In Capital, at beginning			-	-
Changes			-	-
Additional Paid-In Capital, at end			-	-
Accumulated Earnings			(4,702,983)	(4,686,483)
Changes			(16,500)	(16,500)
Accumulated Deficit, at end			(4,719,483)	(4,702,983)
Total Shareholders Equity, at beginning			58,500	75,000
Changes			(16,500)	(16,500)
Total Shareholders Equity, at end			42,000	58,500

Blue Star Opportunities Corp.				
Statement of Cash Flows				
Year-End December 31 2024				
			31-Dec-24	31-Dec-23
			Year-End	Year-End
			\$	\$
Operating Activities				
Net income (Loss)			(16,500)	(16,500)
Depreciation			-	-
Accounts Receivables			-	-
Other assets			-	-
Prepaid expenses and deposits			-	-
(Decrease) Increase in accounts payable and accrued liabilities			-	8,100
Cash (used in) operating activities			(16,500)	(8,400)
Financing Activities				
Loans			-	8,400
Reduction in Capital Surplus			-	-
Changes in capital stock			-	-
Cash provided by financing activities			-	8,400
Investing activities				
Additions to fixed assets			-	-
Additions to intangible assets			-	-
Additions in long term note receivable			-	-
Cash flows provided by (used in) investing activities			-	-
(Decrease) Increase Cash and cash equivalents			(16,500)	-
Beginning of period			-	-
End of period			(16,500)	-

Notes to the Financial Statements

1. Growth Company

The Company was Originally incorporated under the laws of the State of Nevada on September 9, 1986, as Window Interior Marketing Company. The Company changed its name to Blue Star Opportunities Corp. on July 14, 2008. The Company's first shareholder is Mr. Joseph Hozer of Montreal, Canada, who also serves as Company Chair.

Blue Star Opportunities Corp. was a supplier of environmentally friendly flooring used in the construction and renovation of residential, multi-unit residential, commercial and retail developments together with its Duro-Design partner, a well-established supplier of cork flooring. Company results were based on consolidation of both entities as long as both were controlled by the same owners. However, as we prepared to move the company in a new direction, it was established that since 2021 consolidation no longer met with regulations governing such consolidation between independent entities. The consolidation between the company and its Canadian supplier was impaired after November 15, 2021, following an accounting review in which it was determined the entities no longer met the criteria for such consolidation according to the rules of consolidation of independent entities. Mr. Hozer in fact no longer controlled 51% of the Canadian manufacturing entity since earlier in the year. It was determined that the financials of the Company had to be decoupled and restated according to relevant GAAAP rules.

Accounting Standards Codification (ASC) 810

ASC 810, "Consolidation," provides guidance on the consolidation of financial statements, including the criteria for determining when a controlling financial interest exists. The relevant sections of ASC 810 include:

- *ASC 810-10-15*: Defines the criteria for determining when a controlling financial interest exists.
- *ASC 810-10-25*: Provides guidance on the consolidation of variable interest entities (VIEs).

Variable Interest Entity (VIE) Guidance

ASC 810 also includes guidance on VIEs, which can be relevant when evaluating the consolidation of independent entities with common ownership or other relationships.

SEC Guidance: The Securities and Exchange Commission (SEC) also provides guidance on consolidation in: *SEC Regulation S-X, Rule 3A-02*: Defines the criteria for determining when a controlling financial interest exists.

General Rule

Under US GAAP (Generally Accepted Accounting Principles), a controlling financial interest is typically presumed when one company owns more than 50% of another company's voting shares. However, in this case, since the same person owns 50% of each company, control is not clearly established through ownership percentage alone.

Variable Interest Entity (VIE) Guidance

In situations like this, the Variable Interest Entity (VIE) guidance under US GAAP may apply. This guidance helps determine whether a controlling financial interest exists when there are multiple owners or complex ownership structures.

Gap Rule

The "gap" rule might refer to the fact that there can be a "gap" between the ownership percentage and the ability to control the entity. In this case, the 50% ownership stake in each company may not be sufficient to establish control, and additional analysis is required to determine whether consolidation is necessary.

The remaining business wholly owned by the company is focused on the development of social media tools for healthcare professionals for which it owns a media platform and intellectual property. The company intends to continue to diversify its sources of revenue.

2. Summary of Significant Accounting Principles

a) Basis of Presentation and Fiscal Year

These are the Annual financial statements prepared for fiscal year 2024 that closed on December 31, 2024. prepared in accordance with GAAP

b) Use of Estimates

The Company regularly evaluates estimates and assumptions related to useful life and recoverability of long-lived assets, allowances for doubtful accounts, sales returns and allowances, inventory reserves, stock-based compensation expense, warranty liabilities and deferred income tax asset valuations. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources

c) Cash and Cash Equivalents

The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

3. Summary of Significant Accounting Policies (continued)

a) Allowance for Doubtful Accounts

The Company evaluates the collectability of accounts receivable based on a combination of factors. In cases where the Company is aware of circumstances that may impair a specific customer's ability to meet its financial obligations subsequent to the original sale, the Company will record an allowance against amounts due, and thereby reduce the net recognized receivable to the amount the Company reasonably believes will be collected. The allowance for doubtful accounts as of December 31, 2024 was negligible.

b) Property and Equipment- fixed assets

Property and equipment is stated at cost, less accumulated amortization, and consists of office furniture and equipment, leasehold improvements and assets under capital lease. Amortization of office furniture is computed using the straight-line method over five years. Amortization of computer hardware and software is computed using the straight-line method over three years. Amortization of leasehold improvements is computed using the straight-line method over five years. Amortization of assets under capital lease is computed using the straight-line method over the term of the lease.

c) Long-Lived Assets

In accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets", the Company tests long-lived assets or asset groups for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. Circumstances which could trigger a review include, but are not limited to: significant decreases in the market price of the asset; significant adverse changes in the business climate or legal factors; accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of the asset; current period cash flow or operating losses combined with a history of losses or a forecast of continuing losses associated with the use of the asset; and current expectation that the asset will more likely than not be sold or disposed significantly before the end of its estimated useful life. The rise in assets is due in part to the acquisition of new product and to an increased value of our commercial agreements.

d) Development Costs

Costs related to the enhancement of internally developed or purchased product are charged to operations. The Company has not capitalized on any product development costs during the period.

e) **Basic and Diluted Net Income (Loss) Per Share**

The Company computes net income (loss) per share in accordance with SFAS No. 128, "Earnings per Share" which requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period including stock options, using the treasury stock method, and convertible preferred stock, using the if-converted method.

f) **Financial Instruments**

The carrying value of cash, accounts receivable, advances to related parties, other assets, accounts payable, accrued liabilities, advances from related parties and capital lease obligation approximate fair value due to the relatively short maturity of these instruments. Financial instruments which potentially subject the Company to a concentration of credit risk consist primarily of cash and accounts receivable. The Company deposits cash with a high- quality financial institution.

g) **Inventory**

The value of inventories as of December 31, 2024, was \$21,823. Inventory is stated at the lower of cost or net realizable value.

h) **Revenue Recognition**

Staff Accounting Bulletin No. 104 "Revenue Recognition", revenue will only be recognized when the price is fixed or determinable, persuasive evidence of an arrangement exists, the service is performed, and collectability is reasonably assured. The Company's revenue contracts are accounted for in conformity with Accounting Research Bulletin No. 45 "Long-Term Construction-Type Contracts" ("ARB 45"), using the relevant guidance in SOP 81-1 "Accounting for Performance of Construction-Type and Certain Production-Type Contracts", unless specified criteria for separate accounting for any service element are met. The Company uses the completed contract method to recognize revenues from finished product sales

i) **Comprehensive Loss**

SFAS No. 130, "Reporting Comprehensive Income," establishes standards for the reporting and display of comprehensive loss and its components in the financial statements.

j) **Reclassifications**

No reclassifications have been made to the prior period's financial statements.

k) **Advertising Costs**

Advertising costs are charged to operations as incurred.

l) **Stock-based Compensation**

There was limited stock-based compensation for the period. Accordingly, there was a limited effect on the Company's reported gain from operations, cash flows or earnings per share as a result of adopting SFAS No 123R.

m) **Recently Issued Accounting Pronouncements**

n) **Provision Against Future Cost Overrun**

The Company has made no provision against potential future cost overruns related to the implementation of its Software Solutions, and the provision of services to its clients.

4. Advances to Related Parties

None.

5. Advances from Related Parties

None.

6. Preferred Stock

For the Year ended December 31, 2024, the Company issued no Preferred Stock.

7. Common Stock

For the year ended December 31, 2024, the Company issued 80,000 Common shares.

8. Stock Options

For the year ended December 31, 2024 the Company issued no options.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, I Joseph Hozer certify that:

1. I have reviewed this Disclosure Statement for 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 issuer as of, and for, the periods presented in this disclosure statement.

April 28. 2025

"/s/ (Joseph Hozer)"

Principal Financial Officer:

I, I Joseph Hozer certify that:

1. I have reviewed this Disclosure Statement for Blue Star Opportunity 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 issuer as of, and for, the periods presented in this disclosure statement.

April 28. 2025

"/s/ (Joseph Hozer)"