

Management Certification

The undersigned, on behalf of Entertainment Arts Research Inc ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company publishes disclosure pursuant to the following obligation:

SEC REPORTING OBLIGATION:

- ☐ The Company has a reporting obligation under Section 13 of the Exchange Act
☐ The Company has a reporting obligation under Section 15(d) of the Exchange Act
☐ The Company has a reporting obligation under Regulation A (Tier 2)
☐ The Company has a reporting obligation under Regulation Crowdfunding (CF)
☐ Other (describe) _____

EXEMPT FROM SEC REGISTRATION/NO SEC REPORTING OBLIGATION:

- ☐ The Company has a reporting obligation to a U.S. Bank Regulator
☒ The Company is reporting under the Alternative Reporting Standard and is otherwise exempt from registration and not required to file periodic reports with the SEC

2. The Company is current in its reporting obligation as indicated above.
3. Indicate below 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: ☒

4. Indicate below whether the Company is subject to Bankruptcy or reorganization proceedings.

Yes: ☐ No: ☒

5. The Company has a Verified Company Profile on OTCMarkets.com.
6. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.
7. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490.
8. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.
9. The Company's most recent Annual Report was prepared by:

Below is a list all law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report or, if no attorney assisted in preparing the disclosure, the person(s) who prepared the disclosure and their relationship to the Company.

Bernard Rubin, Director & CEO

10. The Company's Officers, Directors and 5% Control Persons are listed below:

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company's knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer's equity securities..

As of (latest practicable date): 4/30/2025

| 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) |
|--|--|--|---|---------------------------------|---|
| <u>B4U Holdings Inc. Bernard Rubin</u> | <u>Officer/Director/owner</u> <u>>5%</u> | <u>Cornelius, NC</u> | <u>20,000,000</u> | <u>Common Stock</u> <u>B</u> | <u>50%</u> |
| <u>B4U Holdings Inc. Bernard Rubin</u> | <u>Officer/Director/owner</u> <u>>5%</u> | <u>Cornelius, NC</u> | <u>15,000,000</u> | <u>Pref Series B</u> | <u>31%</u> |
| <u>B4U Holdings Inc. Bernard Rubin</u> | <u>Officer/Director/owner</u> <u>>5%</u> | <u>Cornelius, NC</u> | <u>8,000,000</u> | <u>Pref Series D</u> | <u>32%</u> |
| <u>Bernard Rubin</u> | <u>Officer/Director/owner</u> <u>>5%</u> | <u>Cornelius, NC</u> | <u>1</u> | <u>Pref Series E</u> | <u>100%</u> |

Any additional material details, including conversion terms of any class of the issuer's equity securities, are below:

N/A

11. The Company has Convertible Debt as detailed below:

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 ¹ | Name of Noteholder (entities must have individual with voting / investment control disclosed). | Reason for Issuance (e.g., Loan, Services, etc.) |
|-----------------------------|---|---|------------------|--|----------------------------------|---|--|--|
| <u>5/4/2021</u> | <u>55,556</u> | <u>55,556</u> | <u>5/4/2022</u> | <u>Convertible</u> | <u>0</u> | <u>55,556,000</u> | <u>MacRab LLC</u> <u>Mackey McFarlane</u> | <u>Loan</u> |
| <u>7/9/2021</u> | <u>66,667</u> | <u>66,667</u> | <u>7/9/2022</u> | <u>Convertible</u> | <u>0</u> | <u>6,666,700</u> | <u>MacRab LLC</u> <u>Mackey McFarlane</u> | <u>Loan</u> |

¹ 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.

| | | | | | | | | |
|-----------------------------------|------------------|------------------|----------------------|--------------------|----------|-------------------|---|-------------|
| <u>4/5/2022</u> | <u>\$37,000</u> | <u>37,000</u> | <u>4/5/2023</u> | <u>Convertible</u> | <u>0</u> | <u>7,400,000</u> | <u>MacRab LLC</u> <u>Mackey McFarlane</u> | <u>Loan</u> |
| <u>7/11/2022</u> | <u>\$840,000</u> | <u>\$840,000</u> | <u>7/11/2023</u> | <u>Convertible</u> | <u>0</u> | <u>28,000,000</u> | <u>Mast Hill Fund LP,</u> <u>Patrick Hassani</u> | <u>Loan</u> |
| Total Outstanding Balance: | | <u>\$943,722</u> | Total Shares: | | 0 | 97,622,700 | | |

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

N/A

Signature:

Name of Principal Executive Officer or Principal Financial Officer: Bernard Rubin

Title: CEO & Director

Date: 4/30/2025

Signature: /s/Bernard Rubin

(Digital Signatures should appear as "/s/ [OFFICER NAME]")