

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

BIG SCREEN ENTERTAINMENT GROUP (BSEG)

A NEVADA Corporation

6565 E. Washington Blvd.
Los Angeles, CA 90040

(323) 654-3400

www.bigscreenentgroup.com

big@bigscreenent.com

7822 – Primary SIC Code

7812 – Secondary SIC Code

Quarterly Report

For the Period Ending: December 31, 2025

Outstanding Shares

The number of shares outstanding of our Common Stock was:

124,418,397 shares of Common Stock as of December 31, 2025

123,118,397 shares of Common Stock as of March 31, 2025

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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 Control of the company has occurred over 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 any names used by predecessor entities, along with the dates of the name changes.

N/A

Current State and Date of Incorporation or Registration: Nevada, August 15, 1995

Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

The Company originally incorporated under the name Blue Shadows, Inc., on August 15, 1995, in the State of Nevada. Our corporate name was changed to our current name, Big Screen Entertainment Group, on August 22, 2005.

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

N/A

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

N/A

The address(es) of the issuer's principal executive office:

Mailing: 8306 Wilshire Blvd #514, Beverly Hills, CA 90211

The address(es) of the issuer's principal place of business:

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

Studios: 6565 E Washington Blvd - Los Angeles, CA 90040

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

Yes: No:

2) Security Information

Transfer Agent

Name: Colonial Stock Transfer
Phone: (801) 355-5740
Email: amyparker@colonialstock.com
Address: 66 Exchange Place, Salt Lake City, UT 84111

Publicly Quoted or Traded Securities:

Trading symbol:	<u>BSEG</u>
Exact title and class of securities outstanding:	<u>Class A Common Stock</u>
CUSIP:	<u>08953T106</u>
Par or stated value:	<u>\$0.001</u>

Total shares authorized:	<u>385,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>124,418,397</u>	as of date: <u>December 31, 2025</u>

Total number of shareholders of record: 158 as of date: December 31, 2025

Trading symbol: BSEG
Exact title and class of securities outstanding: Class B Common Stock
Par or stated value: \$0.001

Total shares outstanding: 35,000,000 as of date: December 31, 2025
Total number of shareholders of record: 3 as of date: December 31, 2025

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

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

N/A

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.**

Class A Common Stock

Class A has voting rights, with each share being entitled to one (1) vote, no dividend preferences and the right to receive dividends and the net assets of the Corporation upon dissolution or liquidation.

Class B Common stock

Each holder of Class B Common Stock is entitled to vote on all matters and are entitled to twenty (20) votes for each share of Class B. Class A and Class B shall vote together as a single class on all matters. In the event that any holder of Class B shall no longer be an officer, director or employee of the Company, the Company shall have the right to repurchase the Class B for aggregate consideration of \$1.00 to each such holder. Holder has the right to receive dividends and the net assets of the Corporation upon dissolution or liquidation in the same manner as Class A.

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

None

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

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 as of Second Most Recent Fiscal Year End: <u>Opening Balance</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>December 31, 2023</u>									
Class A Common: <u>113,593,397</u>									
Class B Common: <u>0</u>									
Preferred: <u>None</u>									
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 (entities must have individual with voting / investment control disclosed).	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>January 26, 2024</u>	<u>New Issuance</u>	<u>160,000</u>	<u>Class A Common Stock</u>	<u>\$0.04</u>	<u>No</u>	<u>Mark Cramer</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>February 6, 2024</u>	<u>New Issuance</u>	<u>150,000</u>	<u>Class A Common Stock</u>	<u>\$0.04</u>	<u>No</u>	<u>Elisabeth Rossi</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>February 14, 2024</u>	<u>New Issuance</u>	<u>75,000</u>	<u>Class A Common Stock</u>	<u>\$0.04</u>	<u>No</u>	<u>Ronnie Khalil</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>February 16, 2024</u>	<u>New Issuance</u>	<u>600,000</u>	<u>Class A Common Stock</u>	<u>\$0.03</u>	<u>No</u>	<u>Richard Cavalli</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>February 16, 2024</u>	<u>New Issuance</u>	<u>600,000</u>	<u>Class A Common Stock</u>	<u>\$0.03</u>	<u>No</u>	<u>Howard Isaacs</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>July 1, 2024</u>	<u>New Issuance</u>	<u>4,000,000</u>	<u>Class A Common Stock</u>	<u>\$0.03</u>	<u>No</u>	<u>Alta Waterford LLC (*)</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>

<u>July 31, 2024</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Class A Common Stock</u>	<u>\$0.03</u>	<u>No</u>	<u>Monroe Mann</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>October 1, 2024</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Monroe Mann</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>November 14, 2024</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Richard Cavalli</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>November 13, 2024</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Howard Isaacs</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>October 11, 2024</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Richard Cavalli</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>October 11, 2024</u>	<u>New Issuance</u>	<u>150,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Howard Isaacs</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>February 11, 2025</u>	<u>New Issuance</u>	<u>320,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Richard Cavalli</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>February 11, 2025</u>	<u>New Issuance</u>	<u>420,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Howard Isaacs</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>March 31, 2025</u>	<u>New Issuance</u>	<u>400,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Richard Cavalli</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>March 31, 2025</u>	<u>New Issuance</u>	<u>400,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Richard Cavalli</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>June 1, 2025</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Howard Isaacs</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>June 1, 2025</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Richard Cavalli</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>October 15, 2025</u>	<u>New Issuance</u>	<u>800,000</u>	<u>Class A Common Stock</u>	<u>\$0.02</u>	<u>No</u>	<u>Howard Isaacs</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>

<u>December 11, 2025</u>	<u>New Issuance</u>	<u>20,000,000</u>	<u>Class B Common Stock</u>	<u>\$0.00</u>	<u>No</u>	<u>Kimberley Kates</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>December 11, 2025</u>	<u>New Issuance</u>	<u>10,000,000</u>	<u>Class B Common Stock</u>	<u>\$0.00</u>	<u>No</u>	<u>Stephen Eckelberry</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
<u>December 11, 2025</u>	<u>New Issuance</u>	<u>5,000,000</u>	<u>Class B Common Stock</u>	<u>\$0.00</u>	<u>No</u>	<u>Sandro Monetti</u>	<u>Service</u>	<u>Restricted</u>	<u>Exemption 4 (a)(2)</u>
Shares Outstanding on Date of This Report:									
		<u>Ending</u> <u>Balance</u>							
<u>Ending Balance:</u>									
Date <u>December 31, 2025</u>									
Class A Common: <u>124,418,397</u>									
Class B Common: <u>35,000,000</u>									
Preferred: <u>None</u>									

(*) During Quarter 2, the Company determined that the individual previously identified to the Company as “Ben Steinberg” as the managing director of Alta Waterford when in fact Ryan Eagle, who is the managing member of Alta Waterford LLC. The Company has updated its records to reflect the accurate identity of the individual associated with Alta Waterford, LLC.

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.

NONE

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

N/A

4) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. (Please 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”)

We are a full-service entertainment company, developing, producing, purchasing, exhibiting, and distributing products in all media formats, including motion pictures, television, video games, and publishing.

Our primary SIC Code is 7822 – Motion Pictures and Video Production.

Our secondary SIC Code is 7812 – Motion Pictures and Tape Distribution

We are a full-service entertainment company designed to develop, produce, purchase, exhibit and distribute products in all media formats, including motion pictures, television, music and publishing as well as an education division.

B. List any subsidiaries, parent company, or affiliated companies.

Affiliated Companies:

- Hollywood International Film Exchange, CEO, Jimmy Jiang (director)
- Innit Productions – Stephen Eckelberry – Chairman
- The Princess Network – Kimberley Kates – CEO

The Company currently has a streaming application under the name Big Stream Entertainment (“BSE”), which is a streaming platform that delivers content from Big Stream Entertainment Group, partners, and affiliates.

C. Describe the issuers’ principal products or services.

Global Sales and Distribution Company.

- Television (“TV”) Development of new Intellectual Property (IP)’s for streaming platforms such as Netflix and Amazon.
- Film production company retaining a studio fee to produce our films.

Service production provider for setting up films globally through our subsidiaries and directly. Producing and Developing Intellectual Properties in-house. Domestic distribution for our films and 3rd parties direct to vendors. Global sales and distribution of our films and 3rd party films. Having an in-house marketing division, producing products including commercials, music videos and educational training videos for other vendors in-house. Post-production facility.

We are a one-stop shop for film development through production to distribution. and manufacturing. Owning not less than 50% of all of the films that we produce in most cases and/or receiving a Studio Fee, producing and selling our own films and television shows. Selling films produced by other production companies. Distribution deal with Orchard for digital and VOD sales all over the world. Selling, distributing, or producing television programming both in reality television programming and drama/comedy scripted shows.

Partnered with The Princess Network for female brand for online shopping, and a soon to be announced retail store. The Princess Network has a slate of fairytale films and tv shows in development with Big Screen Entertainment Group.

Our films have premiered at the world’s most prestigious independent film festivals and played at the largest theatrical chains in the United States, the United Kingdom, Japan, India, and Germany. Our films have been exhibited in America’s top retail outlets and formats, including Wal-Mart, Showtime, Time Warner, Amazon, PlayStation, Starz, Redbox, iTunes, DISH, Comcast, Netflix, The Movie Channel, Best Buy, Target, Xbox, Google Play, Crackle, Vudu, TubiTV, YouTube and many other SVOD/VOD distributors. Our relationships with top Hollywood studios and talent, as well as our corporate distribution alliances in films and games, have positioned us to continue our growth in the coming years.

The following is a list of a few of the festivals and markets in which our films have been played or premiered:

Name	Location
Hollywood International Film Festival	Hollywood, CA
Cannes Film Market	Cannes, France
Weekend of Fear	Nuremberg, Germany
American Film Market	Santa Monica, CA
Sundance Film Festival	Park City, Utah

Fantasporto Film Festival	Porto, Portugal
Sitges Film Festival	Stilges, Spain
Malaga International Film Festival	Malaga, Spain
Edmonton International Film Festival	Edmonton, Canada
Fantasia Film Festival	Montreal, Canada
Bloody Disgusting Horror Fest	Chicago, Illinois
Nashville Film Festival	Nashville, TN
Geneva Convention Film & Game Festival	Indianapolis, Indiana

CURRENT ACTIVITIES:

The Company has completed Episode 4 of its documentary series Hollywood Legends, filmed at The Hollywood Museum, located in the historic Max Factor Building, as part of the company’s continued expansion into beauty-focused content and consumer products.

The Company is celebrating a remarkable run of success as members of its creative team continue to shine on some of the industry's biggest stages. For eight consecutive years, Hollywood International Filmmaker magazine — published by BSEG affiliate HiFex — has been nominated alongside major outlets such as Variety and The Hollywood Reporter, regularly taking home honors. This year, the publication continued its winning streak at the National Arts & Entertainment Journalism Awards in Los Angeles, earning Best Graphics and Second Place for Best Headline at a ceremony attended by Seth Rogen, Henry Winkler, Marlee Matlin, and Paul Anka. Representing the magazine were publisher and BSEG major shareholder Jimmy Jiang and editor-in-chief Sandro Monetti, who also serves as Chief Operating Officer of Big Screen.

BSEG is completing its radio audible drama for Amazon Audible. A four-part story of the Women Airforce Pilots of WW2. The company is very excited about the progress and performance of the completed work. AVENGER FIELD will be an ongoing project for the company as we will release many more stories.

In September 2025, BSEG Invests in Bold, Female-Led Story from Acclaimed Rising Talent Louisa Connolly-Burnham.

Big Screen Entertainment (OTCID: BSEG), bigscreenentgroup.com, has announced its investment in The Intimacy Coordinator, a striking new short film recently spotlighted in Variety. BSEG Chief Executive Kimberley Kates will serve as Executive Producer on the project, which begins shooting shortly. The film dives into the shadowy world of intimacy coordination on film sets, reimagined through a tense and unsettling psychological thriller filled with unexpected twists. Leading the project is multi-hyphenate Louisa Connolly-Burnham, who wrote, directed, and stars in the film. Her previous short, Sister Wives, was longlisted for both the Academy Awards and BAFTA Film Awards, winning widespread critical acclaim and establishing her as one of the UK’s most compelling new filmmakers. BSEG’s Chief Operating Officer Sandro Monetti also served as an executive producer on Sister Wives, continuing a successful collaboration

In May 2025, the Company announced a major expansion of its global distribution reach with Amazon, making its growing library of content available to audiences in multiple countries and territories. BSEG’s films and series have now been subtitled into 15 different languages. This strategic milestone marks a significant leap forward in the company’s ongoing mission to deliver premium, diverse, and entertaining content to viewers worldwide.

The Company continues its distribution expansion and recently announced a major expansion of its distribution reach with Amazon, making its growing library of content available to audiences in multiple countries.

The Company continues its strategic expansion into the digital streaming landscape and has secured lucrative deals for its titles through their aggregator with industry titans Apple TV and Amazon Prime, bolstering its presence on over 50

additional streaming platforms. Among these platforms are esteemed channels such as Movies Plus, Mosaic TV, TCL, and Future Today.

For press releases related to Big Screen Entertainment Group, please refer to <https://bigscreenentgroup.com/bseg-news>

Business Development Update

The Company has been actively engaged in preliminary discussions with multiple beauty supply and product development companies in connection with its expanding beauty brand and television initiative. A pilot episode has already been developed and shot, and currently in post-production. Management is evaluating strategic partnerships that could support product distribution, co-branding, and revenue diversification opportunities.

In addition, the Company is exploring potential collaborations with artificial intelligence technology firms to enhance production efficiencies and reduce content creation costs while remaining compliant with applicable union guidelines.

The Company is also in early-stage discussions with select companies regarding potential strategic partnerships and merger opportunities across key sectors. While these discussions remain preliminary and no definitive agreements have been executed, management believes these initiatives, if consummated, could represent meaningful growth opportunities and transformative advancements for Big Screen Entertainment Group.

5) Issuer's Facilities

The goal of this section is to provide a potential investor 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, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

Our administrative and executive headquarters are located in an 80,000 sq. ft. warehouse in Commerce, California. We lease 2,000 square feet and pay \$2,500 a month on a month-to-month lease.

6) Officers, Directors, and Control Persons

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 Namen - Entity Name	Position/Company Affiliation	City and State	Number of Shares Owned	Class of Shares Owned	Percentage of Class of Shares Owned
<u>Kimberley Kates</u>	<u>Chief Executive Officer and a Director</u>	<u>Beverly Hills, California</u>	<u>11,533,710</u>	<u>Class A Common Stock</u>	<u>9.3%</u>
<u>Kimberley Kates</u>	<u>Chief Executive Officer and a Director</u>	<u>Beverly Hills, California</u>	<u>20,000,000</u>	<u>Class B Common Stock</u>	<u>57.1%</u>
<u>Jimmy Jiang</u>	<u>Chairman</u>	<u>Whittier, California</u>	<u>17,130,906</u>	<u>Class A Common Stock</u>	<u>13.8%</u>
<u>FEGiFUND (*)</u> <u>(HiFex)</u>	<u>Affiliate</u>	<u>Commerce, California</u>	<u>13,625,000</u>	<u>Class A Common Stock</u>	<u>11.0%</u>
<u>Stephen Eckelberry</u>	<u>Co Chairman/President of Production</u>	<u>Clearwater, Florida</u>	<u>1,005,000</u>	<u>Class A Common Stock</u>	<u>0.8%</u>
<u>Stephen Eckelberry</u>	<u>Co Chairman/President of Production</u>	<u>Clearwater, Florida</u>	<u>10,000,000</u>	<u>Class B Common Stock</u>	<u>28.6%</u>
<u>Bruce Lee</u>	<u>Director and Chief Technology Officer</u>	<u>Beverly Hills, California</u>	<u>2,125,000</u>	<u>Class A Common Stock</u>	<u>1.7%</u>
<u>Alessandro Peter Monetti</u>	<u>Chief Operating Officer</u>	<u>Beverly Hills, California</u>	<u>1,000,000</u>	<u>Class A Common Stock</u>	<u>0.8%</u>
<u>Alessandro Peter Monetti</u>	<u>Chief Operating Officer</u>	<u>Beverly Hills, California</u>	<u>5,000,000</u>	<u>Class B Common Stock</u>	<u>14.2%</u>
<u>Catherine Taylor</u>	<u>President of Development</u>	<u>Los Angeles, California</u>	<u>500,000</u>	<u>Class A Common Stock</u>	<u>0.4%</u>
<u>Monroe Mann</u>	<u>VP Development</u>	<u>Miami Beach, Florida</u>	<u>1,000,000</u>	<u>Class A Common Stock</u>	<u>0.8%</u>

*Note: Jimmy Jiang is the President and Owner of FEGiFund (Fairfax Entertainment Group)

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

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 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.

In October 2025, the Company determined that the consultant identified as "Ben Steinberg," associated with Alta Waterford LLC, had executed the June 25, 2024 Consulting Agreement and July 2, 2024 Addendum under a false identity. Records obtained in November 2025 confirmed that "Ben Steinberg" is an alias for Ryan Eagle, the managing director of Alta Waterford LLC. On November 7, 2025, the Board of Directors reviewed the matter and rescinded and voided all agreements and addenda with Alta Waterford LLC. No further shares will be issued under the voided contracts, and the Company has notified its transfer agent accordingly. The Company also became aware that Ryan Eagle is subject to a permanent injunction obtained by the U.S. Federal Trade Commission ("FTC"), restricting his activities in connection with certain marketing and business practices involving consumers and public markets. In light of these facts, the Board determined it was in the best interests of shareholders to rescind and void all agreements and addenda with Alta Waterford LLC and to prohibit any further issuances of shares to that entity or its affiliates. On November 19, 2025, Alta Waterford LLC filed a lawsuit against Big Screen Entertainment Group, Inc. and Colonial Stock Transfer Co. Inc.

8) Third Party Providers

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

Securities Counsel

Name: J. Martin Tate
Firm: Kunzler Bean & Adamson
Address: 50 W. Broadway, Suite 1000
Address 2: Salt Lake City, Utah 84101
Phone: (801) 994-4646
Email: mtate@kba.law

Accountant or Auditor

Name: Lorraine Chi (internal)
Firm: N/A
Address 1: N/A
Address 2: N/A
Phone: N/A
Email: N/A

Investor Relations

Name: Sandro Monetti
Firm: Big Screen Entertainment group
Address 1: 8306 Wilshire Blvd #514
Address 2: Beverly Hills, CA 90211
Phone: (323) 654-3400
Email: Sandro@bigscreenent.com

All other means of Investor Communication:

Twitter: <https://twitter.com/bigscreenbuzz>
LinkedIn: [Big Screen Entertainment Group \(OTCID: BSEG\)](https://www.linkedin.com/company/big-screen-entertainment-group)
Facebook: <https://www.facebook.com/BigScreenEntertainmentGroup>
Big Screen: <https://bigscreenentgroup.com/>

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: Patrice Launay
Firm: N/A
Nature of Services: Outside accounting consultant
Address 1: Long Beach, CA
Address 2:
Phone: N/A
Email: plaunay@pejconsulting.com

9) Disclosure & Financial Information

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

Name: Patrice Launay
Title: CPA (active in the State of California)
Relationship to Issuer: Independent

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

- U.S. GAAP
- IFRS

C. The following financial statements were prepared by (name of individual):

Name: Patrice Launay
Title: CPA
Relationship to Issuer: Independent

Describe the qualifications of the person or persons who prepared the financial statements: Patrice Launay is an active CPA (Certified Public Accountant) in the State of California.

10) Issuer Certification

Principal Executive Officer:

I, Kimberley Kates, certify that:

1. I have reviewed this Disclosure Statement of BSEG.
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.

February 16, 2026

/s/ Kimberley Kates

Principal Financial Officer:

I, Kimberley Kates, certify that:

1. I have reviewed this Disclosure Statement of BSEG.
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.

February 16, 2026

/s/ Kimberley Kates



BSEG FINANCIAL REPORT

**QUARTERLY REPORT
DECEMBER 31, 2025**

BIG SCREEN ENTERTAINMENT GROUP

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BIG SCREEN ENTERTAINMENT GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED)

	For the Three Months Ended		For the Nine Months Ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
REVENUE				
Licensing	\$ 16,351	\$ 11,682	\$ 52,263	\$ 87,519
Services	38,317	44,257	127,800	161,142
Total Revenue	<u>54,668</u>	<u>55,939</u>	<u>180,063</u>	<u>248,661</u>
COSTS AND EXPENSES				
Service Expense	23,318	22,932	83,058	92,507
Stock-based compensation	10,880	59,578	49,830	104,578
Distribution and Marketing	1,545	2,793	4,408	8,487
Amortization production costs	21,460	21,460	64,380	21,460
General and Administrative	40,733	31,225	102,404	119,001
Total Expense	<u>97,936</u>	<u>137,988</u>	<u>304,080</u>	<u>346,033</u>
OPERATING LOSS	(43,268)	(82,049)	(124,017)	(97,372)
OTHER EXPENSE				
Interest Expense	(901)	(986)	(3,015)	(3,020)
Other expense	1,692	(467)	1,681	(499)
Total other expense	<u>791</u>	<u>(1,453)</u>	<u>(1,334)</u>	<u>(3,519)</u>
NET LOSS	\$ (42,477)	\$ (83,502)	\$ (125,351)	\$ (100,891)
Net Loss per Common Share, Basic & Diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted Average Number of Shares Outstanding	<u>124,295,320</u>	<u>121,056,419</u>	<u>123,731,901</u>	<u>118,586,791</u>

The accompanying notes are an integral part of these unaudited consolidated financial statements.

BIG SCREEN ENTERTAINMENT GROUP AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS
(UNAUDITED)

	December 31, 2025	March 31, 2025
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 13,842	\$ 47,665
Other assets	32,695	37,335
Accounts Receivable	523,467	485,432
Total Current Assets	570,004	570,432
NON-CURRENT ASSETS		
Capitalized Gaming Production Costs	638,044	638,044
Capitalized Production Costs, net of accumulated amortization	5,045,426	5,101,362
Total Non-Current Assets	5,683,470	5,739,406
TOTAL ASSETS	\$ 6,253,474	\$ 6,309,838
LIABILITIES & SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts Payable	\$ 1,380	\$ 1,415
Accrued Salaries - Officers	246,130	198,230
Advances from related party	11,327	10,034
FEG Loan related party	81,934	81,934
Total Current Liabilities	340,771	291,613
SHAREHOLDERS' EQUITY		
Common Stock, par value \$.001 per share, 385,000,000 shares authorized, 124,418,397 and 123,118,397 Class A shares issued and outstanding 35,000,000 and 0 Class B Shares as of December 31, 2025 and March 31, 2025, respectively.	124,419	123,119
Additional Paid In Capital	12,353,190	12,334,661
Accumulated Deficit	(6,564,906)	(6,439,555)
Total Shareholders' Equity	5,912,703	6,018,225
TOTAL LIABILITIES & SHAREHOLDERS' EQUITY	\$ 6,253,474	\$ 6,309,838

The accompanying notes are an integral part of these unaudited consolidated financial statements.

BIG SCREEN ENTERTAINMENT GROUP AND SUBSIDIARIES
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE THREE AND NINE MONTHS ENDED DECEMBER 31, 2025

	Class A Shares	Class B Shares	Common Stock	Paid-in Capital	Accumulated Deficit	Shareholders' Equity
Balance March 31, 2025 (unaudited)	123,118,397	-	\$ 123,119	\$ 12,334,661	\$ (6,439,555)	\$ 6,018,225
Shares issued for services	500,000	-	\$ 500	\$ 8,449	-	8,949
Net loss	-	-	-	-	(74,074)	(74,074)
Balance June 30, 2025 (unaudited)	123,618,397	-	\$ 123,619	\$ 12,343,110	\$ (6,513,629)	\$ 5,953,100
Net loss	-	-	-	-	(8,800)	(8,800)
Balance September 30, 2025 (unaudited)	123,618,397	-	\$ 123,619	\$ 12,343,110	\$ (6,522,429)	\$ 5,944,300
Shares issued for service	800,000	-	800	10,080	-	10,880
Shares issued for no consideration	-	35,000,000	-	-	-	-
Net loss	-	-	-	-	(42,477)	(42,477)
Balance December 31, 2025 (unaudited)	124,418,397	35,000,000	\$ 124,419	\$ 12,353,190	\$ (6,564,906)	\$ 5,912,703

The accompanying notes are an integral part of these unaudited consolidated financial statements.

BIG SCREEN ENTERTAINMENT GROUP AND SUBSIDIARIES
CONDENSED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Nine Months Ended	
	December 31, 2025	December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Loss	\$ (125,351)	\$ (100,889)
Stock based compensation	49,830	104,578
Amortization of production costs	64,381	21,460
Adjustments to reconcile net loss to net cash provided by (used in) operating activities		
Accounts receivable	(38,035)	25,138
Capitalized production costs	(8,443)	(38,757)
Other assets	(25,360)	(593)
Accounts payable	11,554	6,095
Related Party Advances	(10,301)	(46,098)
Accrued salary related party	47,900	54,000
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (33,825)	\$ 24,934
NET INCREASE (DECREASE) IN CASH	(33,825)	24,934
CASH AT BEGINNING OF PERIOD	47,665	22,330
CASH AT END OF PERIOD	\$ 13,840	\$ 47,264
Supplemental Disclosure for Cash Flow Information:		
Cash paid during the year:	\$ 2,034	
Interest paid	\$ 2,034	\$ 3,020
Taxes paid	\$ -	\$ -
Non-Cash Investing and Financing Activities:		
Corporate expense paid by related parties	\$ 11,590	\$ 6,048
Shares issued for services	\$ 19,830	\$ 104,578

The accompanying notes are an integral part of these unaudited consolidated financial statements.

BIG SCREEN ENTERTAINMENT GROUP NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - BUSINESS ORGANIZATION

Big Screen Entertainment Group (the “Company” or “BSEG”) was incorporated under the laws of the state of Nevada. The Company is a full-service entertainment Company headquartered in Los Angeles, California. The Company is listed on the OTCID under the ticker BSEG and operates at the forefront of film, television, publishing, retailing, and technology. The Company’s global network of partners from Netflix to Amazon and strategic location enables BSEG to create and distribute an array of compelling content that captivates audiences worldwide.

The Company embraced the digital revolution as it ventures into the world of cutting-edge streaming with its own platform, Big Stream Entertainment, ensuring that the content reaches audiences wherever they are.

The Company launched a new affiliate, Big Screen Capital, a vehicle for financing the groundbreaking film equity crowdfunding platform, Big Film Fund. The Big Film Fund is an innovative financial vehicle for the entertainment industry. Focused on funding films with low to moderate budgets but high Return On Investment (“ROI”) potential, the Big Film Fund brings a unique advantage by utilizing AI-driven technology to analyze and select projects. This entity is not controlled by the Company.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements of the Company include the accounts of BSEG, its subsidiaries in which a controlling interest is maintained and variable interest entities (“VIEs”) where we are considered the primary beneficiary, after the elimination of intercompany transactions. Controlling interest is determined by majority ownership interest and the absence of substantive third-party participating rights. Investments over which we have significant influence, without a controlling interest, are accounted for under the equity method. For these investments, our proportionate share of net earnings or loss of the entity is recorded in “Equity in loss of investee companies, net of tax” on the Consolidated Statements of Operations. The Company does not have any investments that are accounted for under the equity method.

Basis of Presentation

The Company’s consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP” or “GAAP”). In the opinion of management, all adjustments, which include only normal recurring adjustments, necessary to present fairly the financial position, results of operations, and cash flows for all periods presented herein, have been made.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and marketable securities with original maturities of three months or less. Cash and cash equivalents subject to contractual restrictions and not readily available are classified as restricted cash. At December 31, 2025, and March 31, 2025, the Company had no cash equivalents.

Accounts Receivable

The Company records accounts receivable at the invoiced amount less an allowance for any potentially uncollectible accounts. In evaluating our ability to collect outstanding receivable balances, we consider many factors, including the age of the balance, collection history, current creditworthiness and current economic trends. Bad debts are written off after all collection efforts have ceased. Under the application of ASC 326, the Company’s historical credit loss experience provides the basis for the estimation of expected credit losses, as well as current economic and business conditions, and anticipated future economic events that may impact collectability.

In developing its expected credit loss estimate, the Company evaluated the appropriate grouping of financial assets based upon its evaluation of risk characteristics, including consideration of the types of products and services sold. Account balances are written off against the allowance for expected credit losses after all means of collection have been exhausted and the potential for recovery is considered remote. Based on the Company's historical collection experience, current conditions, reasonable and supportable forecast, management concluded that there was no allowance for credit loss for the three and nine months ended December 31, 2025 and 2024, respectively.

Use of Estimates and Assumption- The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations Financial instruments that potentially subject us to concentrations of credit risk consist principally of cash and cash equivalents and accounts receivable. Account receivables are typically unsecured and are derived from revenues earned from customers located in the United States.

Concentration of Credit Risk - The Company maintains its cash with a major financial institution located in the United States of America which it believes to be creditworthy. Balances are insured by the Federal Deposit Insurance Corporation for up to \$250,000. The Company does not have balances in excess of the federally insured limits as of December 31, 2025 and March 31, 2025.

Impairment of Long-Lived Assets - We assess long-lived assets and intangible assets, other than goodwill and intangible assets with indefinite lives, for impairment whenever there is an indication that the carrying amount of the asset group may not be recoverable. Recoverability of these asset groups is determined by comparing the forecasted undiscounted cash flows expected to be generated by these asset groups to their net carrying value. If the carrying value is not recoverable, the amount of impairment charge, if any, is measured by the difference between the net carrying value and the estimated fair value of the assets. There was no impairment recognized during the three and nine months ended December 31, 2025, and 2024.

Segment and Reporting Unit Information - Operating segments are defined as components of an entity for which discrete financial information is available that is regularly reviewed by the Chief Operating Decision Maker ("CODM") in deciding how to allocate resources to an individual segment and in assessing performance. The Company's Chief Executive Officer is determined to be the CODM. The Company operates as one reportable segment under Accounting Standards Codification "ASC" 280, Segment Reporting. The chief operating decision maker ("CODM") regularly reviews the financial information of the Company at a consolidated level in deciding how to allocate resources and in assessing performance. As of December 31, 2025 and March 31, 2025, the Company identified only one operating segment. The Company's CODM is the Chief Executive Officer.

Fair Value of Financial Instruments - The Company accounts for financial instruments under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*. This statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements, ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels as follows:

- Level 1 — quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 — observable inputs other than Level 1, quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, and model-derived prices whose inputs are observable or whose significant value drivers are observable; and
- Level 3 — assets and liabilities whose significant value drivers are unobservable.

Leases - The Company accounts for its leases under ASC 842, Leases. Under this guidance, arrangements meeting the definition of a lease are classified as operating or financing leases and are recorded on the consolidated balance sheets as both a right-of-use asset and lease liability, calculated by discounting fixed lease payments over the lease term at the rate implicit in the lease or the Company's incremental borrowing rate. Lease liabilities are increased by interest and reduced by payments each period, and the right-of-use asset is amortized over the lease term. For operating leases, interest on the lease liability and the amortization of the right-of-use asset result in straight-line rent expense over the lease term. In calculating the right-of-use asset and lease liability, the Company elects to combine lease and non-lease components. The Company excludes short-term leases having initial terms of 12 months or less, if any, from the new guidance as an accounting policy election, and recognizes rent expense on a straight-line basis over the lease term. The Company does not have leases with terms greater than twelve months.

Revenue Recognition - The Company determines revenue recognition pursuant to Accounting Standards Codification (“ASC”) 606, *Revenue from Contracts with Customers* (the “revenue standard”). The core principle of the revenue standard is that a company should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. A good or service is transferred to a customer when, or as, the customer obtains control of that good or service. The following five steps are applied to achieve that core principle:

1. Identification of the contract, or contracts, with a customer.
2. Identification of the performance obligation(s) in the contract.
3. Determination of the transaction price.
4. Allocation of the transaction to the performance obligation(s) in the contract.
5. Recognition of revenue when, or as the Company satisfies a performance obligation.

The Company’s revenues are primarily derived from the following sources: (1) Theatrical royalty revenue and (2) Content marketing services for an affiliate of the Company.

Capitalized production costs

Investment in film and gaming costs includes the capitalization of costs incurred to produce the film content including direct production costs, production overhead, and development costs. These costs are capitalized when incurred and amortized over the projected life of each individual film. These costs are recognized as operating expenses on an individual film basis in the ratio that the current year’s gross revenues bear to management’s estimate of total ultimate gross revenues from all sources to be earned over a seven-year period.

For content that is predominantly monetized on an individual basis, a television program or feature film is tested for impairment when events or circumstances indicate that its fair value may be less than its unamortized cost. If the carrying value of an individual television program or feature film exceeds the estimated fair value, an impairment charge will then be recorded in the amount of the difference. Any resulting impairment test will be performed either at the individual level where the future cash flows will be generated, as appropriate. In addition, unamortized costs for internally produced that have been abandoned are written off.

Revenue forecasts, based primarily on historical sales statistics, are continually reviewed by management, and revised when warranted by changing conditions. When estimates of total revenues and other events or changes in circumstances indicate that a film has a fair value that is less than its unamortized cost, an impairment loss is recognized in the current period for the amount by which the unamortized cost exceeds the film’s fair value.

Income Taxes - The Company accounts for income taxes pursuant to ASC 740, *Income Taxes*. Under ASC 740, deferred income taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss carryforwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The provision for income taxes represents the tax expense for the period, if any, and the change during the period in deferred tax assets and liabilities. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

ASC 740 also provides criteria for the recognition, measurement, presentation, and disclosure of uncertain tax positions. Under ASC 740, the impact of an uncertain tax position on the income tax return may only be recognized at the largest amount that is more likely than not to be sustained upon audit by the relevant taxing authority.

Recently Issued and Adopted Accounting Pronouncements

Recently adopted Accounting Standards

In March 2024, the FASB issued ASU 2023-07 - *Segment Reporting (Topic 280)*: Improvements to Reportable Segment Disclosures. The update enhances disclosures by requiring entities to provide more detailed information about significant segment expenses, other segment items, and measures of segment profit or loss used by the chief operating decision maker (CODM). The guidance also requires qualitative descriptions of the methods used to determine segment profit/loss and asset measurement. The adoption of this standard did not have a material impact on the Company’s consolidated financial statements but resulted in expanded disclosures within the segment reporting footnotes.

Not yet adopted Accounting Standards

Disaggregation of Income Statement Expenses In November 2024, the FASB issued guidance updating the disclosure requirements for income statement expenses, primarily through disaggregation of certain types of expenses presented on the income statement. The amendments are effective for fiscal years beginning after December 15, 2026, and for interim periods within fiscal years beginning after December 15, 2027. Early adoption is permitted. The amendments may be applied either: (1) prospectively to financial statements issued for reporting periods after the effective date, or (2) retrospectively to all prior periods presented in the financial statements. The Company is currently evaluating the impact this guidance will have on its disclosures.

NOTE 2 – PROGRAMING AND OTHER INVENTORY

The following table summarizes the net capitalized film and gaming production costs in various stages of production at:

	December 31, 2025	March 31, 2025
Gaming costs	\$ 638,044	\$ 638,044
Released and in process– theatrical, gross	7,190,090	7,181,646
Amortization of costs	(2,144,664)	(2,080,284)
Total film and gaming production costs	<u>\$ 5,683,470</u>	<u>\$ 5,739,406</u>

The Company capitalized approximately \$2,800 and \$8,440 of film and production costs during the three and nine months ended December 31, 2025, respectively. The Company amortized \$21,460 and \$64,380 production costs during the three and nine months ended December 31, 2025, respectively.

NOTE 3 – REVENUE

The following table presents our revenues by major source, net of marketing content recharge (service expense):

	Three Months Ended December 31,		Nine Months Ended December 31,	
	2025	2024	2025	2024
Royalty and licensing	\$ 16,351	\$ 11,682	\$ 52,263	\$ 87,519
Marketing (related party)	38,317	44,257	127,800	161,142
Total sources of revenue, net	<u>\$ 54,668</u>	<u>\$ 55,939</u>	<u>\$ 180,063</u>	<u>\$ 248,661</u>

The Company’s principal geographic markets are within the U.S. The following is a description of the principal activities from which we generate revenue.

Theatrical Royalty Revenues

Royalty income from film contracts is derived from the sale of films, AVOD (“Audio Video On Demand”), Pay-Per-View (“PPV”) or from the streaming and licensing of film rights to third parties. A significant portion of royalty income is paid to the Company based on the timetable associated with royalty statements generated by third-party processors and is not typically known by the Company on a timely basis. Consequently, this revenue is not recognized until the amount is either known or reasonably estimable or until receipt of the statements from the third parties. The Company contracts with various agencies to facilitate collection of royalty income. When the Company is entitled to royalties based on gross receipts, revenue is recognized before deduction of agency fees, which are included as a component of cost of revenue.

Marketing Content

The Company generates revenue from diversified marketing services to a related party, which includes website, online ads and podcasts. The services provided by the Company are considered a single performance obligation that is simultaneously consumed by the related party customer as they are being rendered by the Company. Because the Company's agreement with its client provides monthly services at a fixed fee, the Company recognizes revenue as the monthly services are performed.

NOTE 4 – ACCRUED SALARIES – RELATED PARTY

Accrued salaries payable to a related party consisted of the following at:

	December 31, 2025	March 31, 2025
Accrued salaries – related party	\$ 246,130	\$ 198,230
Total Accrued salaries	<u>\$ 246,130</u>	<u>\$ 198,230</u>

For the three and nine months ended December 31, 2025, the Company accrued an aggregate amount of \$18,000 and \$54,000 of compensation to its Chief Executive Officer, respectively. The Company paid an aggregate of \$3,500 and \$6,100 of compensation to its Chief Executive Officer during the three and nine months ended December 31, 2025.

NOTE 5– RELATED PARTY ADVANCES

Advances from related party consisted of the following at:

	December 31, 2025	March 31, 2025
Advances from related parties	\$ 11,327	\$ 10,034
Total Advances	<u>\$ 11,327</u>	<u>\$ 10,034</u>

Advances from related parties principally include a payable due to the Company's Chief Executive Officer for corporate expenses incurred and paid on behalf of the Company. During the three and nine months ended December 31, 2025, the Company reimbursed an aggregate amount of \$3,300 and \$10,300 to its Chief Executive Officer. The Company's Chief Executive Officer incurred approximately \$2,200 and \$10,770 of corporate expenses on behalf of the Company during the three and nine months ended December 31, 2025, respectively.

NOTE 6– RELATED PARTY LOAN FEGIFUND

Fegifund Loan consisted of the following at:

	December 31, 2025	March 31, 2025
Fegifund Loan	\$ 81,934	\$ 81,934
Total Fegifund fund	<u>\$ 81,934</u>	<u>\$ 81,934</u>

The Company has a loan payable to FEGifund Trust, which is the principal shareholder of the Company. FEGifund had been a financial party with Big Screen Entertainment Group, and the arrangement between FEGifund and Big Screen has expired. Dr Jimmy Jiang, a director, is the Chief Executive Officer of FEGifund Trust. Jimmy Jiang, directly and through FEGifund Trust, owns an aggregate of 25% of the Company. The Company has a balance payable of \$81,934 as of December 31, 2025, and March 31, 2025. There was no activity during the three and nine months ended December 31, 2025. The loan does not carry any interest.

NOTE 7 - SHAREHOLDERS' EQUITY

The Company has 385,000,000 shares of authorized common stock. The total shares of common stock issued and outstanding was 124,418,397 and 123,118,397 at December 31, 2025, and March 31, 2025, respectively.

During the nine months ended December 31, 2025, the Company issued an aggregate amount of 1,300,000 shares of common stock with a fair value of approximately \$19,800 to various consultants as compensation for services including but not limited to marketing services, brand awareness and services related to the commercial launch of Big Film Financing Inc.

During the nine months ended December 31, 2025, the Company issued an aggregate amount of 35,000,000 Class B shares of common stock for no consideration. These Class B shares have super voting right equal to 20 votes for each share of Class B stock.

The Company recognized a total amount of approximately \$49,800 of stock-based compensation during the nine months ended December 31, 2025. The amount of unrecognized stock-based compensation approximates \$0 as of December 31, 2025.

NOTE 8 – GENERAL AND ADMINISTRATIVE EXPENSES

For the three and nine months ended December 31, 2025, general and administrative expenses consisted of the following:

	For the Three Months Ended December 31, 2025	For the Nine Months Ended December 31, 2025
Salaries, wages and benefits	\$ 18,000	\$ 54,000
Professional fees	13,986	24,289
Production costs	5,250	7,591
Other	3,497	16,524
Total general and administrative expenses	<u>\$ 40,733</u>	<u>\$ 102,404</u>

NOTE 9 - SUBSEQUENT EVENTS

Management has evaluated events that have occurred subsequent to the date of these financial statements and has determined that no such reportable subsequent events exist through the date the financial statements were issued besides the following:

After the period ending September 30, 2025, the Company determined that the consultant identified as “Ben Steinberg,” associated with Alta Waterford LLC, had executed the June 25, 2024 Consulting Agreements and July 2, 2024 Addendum as the Manager of Alta Waterford LLC. Records obtained in November 2025 confirmed that in fact it was Ryan Eagle, who is the actual managing director of Alta Waterford LLC.

On November 7, 2025, the Board of Directors reviewed the matter and rescinded and voided all agreements and addenda with Alta Waterford LLC. No further shares will be issued under the voided contracts, and the Company has notified its transfer agent accordingly. The Company also became aware Ryan Eagle, is subject to a permanent lifetime injunction obtained by the U.S. Federal Trade Commission, restricting his activities in connection with certain marketing, IR and business practices involving consumers and public markets. In light of these facts, the Board determined it was in the best interests of shareholders to rescind and void all agreements and addenda with Alta Waterford LLC and to prohibit any further issuances of shares to that entity or its affiliates.

On November 19, 2025, Alta Waterford LLC filed a lawsuit against Big Screen Entertainment Group, Inc. and Colonial Stock Transfer Co. Inc.

On December 11, 2025 - To strengthen corporate governance and protect shareholder value, Big Screen Entertainment Group has issued Class B voting shares to its longest-serving and most trusted leaders — Kimberley Kates, Stephen Eckelberry, and Sandro Monetti.

This structure was implemented to safeguard the Company against destabilizing external actions and to ensure leadership continuity during an active growth phase. It provides the stability necessary to protect the Company and its shareholders while enabling management to move efficiently on strategic mergers, acquisitions, and other business opportunities currently under evaluation.

The purpose of this structure is to preserve operational stability, prevent hostile interference, and allow the Company to act quickly and decisively as it advances its long-term strategic objectives.