

# **Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines**

## **ENTERTAINMENT ARTS RESEARCH, INC.**

9107 W Russell Rd Suite 100  
Las Vegas, NV 89148

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(954) 445-6512  
[www.eariholdings.com](http://www.eariholdings.com)  
[info@earigroup.com](mailto:info@earigroup.com)  
2086

## **Annual Report**

**For the period ending December 31, 2025 (the "Reporting Period")**

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

4,900,395,985 as of December 31, 2025 (Current Reporting Period Date or More Recent Date)

3,143,500,050 as of December 31, 2024 (Most Recent Completed Fiscal Year End)

### **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 Control<sup>2</sup> of the company has occurred over this reporting period:

Yes:  No:

<sup>2</sup> "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.

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

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

The Issuer was formed in Nevada on March 19, 1999 with the name, Property Investors Ventures, Inc. On January 13, 2009, changed its name to Entertainment Arts Research, Inc. as it changed its business operations from real estate rental to video game design and distribution.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The Issuer is incorporated in the state of Nevada and has been for the past 5 years under the name, Entertainment Arts Research, Inc.; it is in good standing in the state of Nevada.

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

None

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

None

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

9107 W Russell Rd, Suite 100, Las Vegas, NV 89148

The address(es) 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: VStock Transfer LLC  
Phone: (212) 828-8436  
Email: DavidM@Vstocktransfer.com  
Address: 18 Lafayette Place, Woodmere, NY 11598

**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: EARI  
Exact title and class of securities outstanding: Common

CUSIP:	<u>29382T400</u>	
Par or stated value:	<u>\$0.00001</u>	
Total shares authorized:	<u>9,000,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>4,900,395,985</u>	as of date: <u>December</u>
<u>31, 2025</u> Number of shares in the Public Float <sup>3</sup> :	<u>4,786,709,668</u>	as of date: <u>December</u>
<u>31, 2025</u> Total number of shareholders of record:	<u>465</u>	as of date: <u>December</u>
<u>31, 2025</u>		

**Other classes of authorized or outstanding equity securities:**

*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). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

*All additional class(es) of publicly traded securities (if any):*

Trading symbol:	<u>EARL</u>	
Exact title and class of securities outstanding:	<u>Com</u>	
<u>mon Series B</u> CUSIP:	<u>NA</u>	
Par or stated value:	<u>\$0.00001</u>	
Total shares authorized:	<u>50,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>25,200,000</u>	as of date: <u>December 31, 2025</u>

Trading symbol:	<u>EARL</u>	
Exact title and class of securities outstanding:	<u>Prefe</u>	
<u>rred Stock A</u> CUSIP:	<u>NA</u>	
Par or stated value:	<u>\$0.00001</u>	
Total shares authorized:	<u>200,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>51,559,314</u>	as of date: <u>December 31, 2025</u>

Trading symbol:	<u>EARL</u>	
Exact title and class of securities outstanding:	<u>Prefe</u>	
<u>rred Stock B</u> CUSIP:	<u>NA</u>	
Par or stated value:	<u>\$0.00001</u>	
Total shares authorized:	<u>25,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>18,050,400</u>	as of date: <u>December 31, 2025</u>

Trading symbol:	<u>EARL</u>	
Exact title and class of securities outstanding:	<u>Prefe</u>	
<u>rred Stock D</u> CUSIP:	<u>NA</u>	
Par or stated value:	<u>\$0.00001</u>	
Total shares authorized:	<u>25,000,000</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>25,000,000</u>	as of date: <u>December 31, 2025</u>

Trading symbol:	<u>EARL</u>	
Exact title and class of securities outstanding:	<u>Prefe</u>	
<u>rred Stock E</u> CUSIP:	<u>NA</u>	
Par or stated value:	<u>\$0.00001</u>	
Total shares authorized:	<u>1</u>	as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>1</u>	as of date: <u>December 31, 2025</u>

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<sup>3</sup> "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

### **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.**

**Common Stock** - Each one common share represents one vote and shareholders of common stock shall be entitled to receive dividends as and when determined by the board of directors. The holders of Common Stock shall not have any conversion, redemption, or preemptive rights.

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

**Common Series B** – The Common Stock Series B has no stated maturity and will not be subject to any sinking fund or mandatory redemption. Holders of the Corporation's Common Stock Series B are entitled to receive dividends pro rata based on the number of shares held, when, and if declared by the Board. Each one common share represents one hundred votes, and are not entitled to any pre-emptive, subscription or conversion rights.

**Preferred Stock A** – Holders of Series A Preferred Stock do not have voting rights but do have conversion rights to one common share. Upon any voluntary or involuntary liquidation, dissolution or winding up of the affairs of the Corporation, the holders of Series A Preferred Stock are entitled to be paid \$1.00 per share of Series A Preferred Stock out of the assets of the Corporation legally available for distribution to its stockholders before any distribution of assets is made to holders of Junior Stock. The Series A Preferred Stock has no stated maturity and is not subject to any sinking fund.

**Preferred Stock B** – Holders of Series B Preferred Stock do not have voting rights and are not entitled to any pre-emptive, subscription or conversion rights. The Series B Preferred Stock has no stated maturity and will not be subject to any sinking fund or mandatory redemption. The Series B Preferred Stock will, with respect to rights upon liquidation, dissolution or winding up of the Corporation, rank: (1) senior to any equity securities issued by the Corporation the terms of which specifically provide that such equity securities rank junior to the Series B Preferred Stock with respect to a dividend or rights upon liquidation, dissolution or winding up of the Corporation (all junior ranking classes or series of capital stock being referred to herein collectively as "Junior Stock"); (2) at parity with all equity securities issued by the Corporation the terms of which specifically provide that such equity securities rank at parity with the Series B Preferred Stock with respect to rights upon liquidation, dissolution or winding up of the Corporation; and (3) junior to all existing and future indebtedness of the Corporation, and the Corporation's Series A Preferred Stock.

**Preferred Stock D** – Holders of Series D Convertible Preferred Stock have fifty (50) votes for each share held. The Series D Convertible Preferred Stock has no stated maturity and is not subject to any sinking fund or mandatory redemption. Series D Convertible Preferred Stockholders are entitled to receive dividends as determined by the Board and shall be entitled to convert one share into fifty (50) shares of Common Stock.

**Preferred Stock E – Liquidation Rights** - The Series E Preferred Stock is entitled, in the event of any voluntary liquidation, dissolution, or winding up of the Corporation, to receive payment or distribution of a preferential amount before any payments or distributions are received by any class or series of preferred or common stock whether now existing or created in the future. **Conversion Rights** - each outstanding share of Series E Preferred Stock may be convertible into the number of shares of Common Stock of the Corporation equal to the result of: (i) 1.5 multiplied by the number of shares of Common Stock issued and outstanding calculated on a fully diluted basis at the time of such conversion; (ii) divided by the total number of shares of Series E Preferred Stock issued and outstanding at the time of such conversion. **Rank** - All shares of the Series E Preferred Stock shall rank (i) senior to the Corporation's common stock, par value \$0.0000 1 per share ("Common Stock"), and any other class or series of capital stock of the Corporation hereafter created, except as otherwise provided in clauses (ii) and (iii) of this Article IV, (ii) pari passu with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series E Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series E Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary. **Voting**

Rights - Each issued and outstanding shares of Series E Preferred Stock shall be entitled to the number of votes equal to the result of: (i) 1.5 multiplied by the addition of: (A) the number of shares of Common Stock issued and outstanding at the time of such vote; and (B) the number of votes in the aggregate of any outstanding shares of any class of preferred stock of the Corporation (other than the Series E Preferred Stock), if any, at the time of such vote; divided by (ii) the total number of shares of Series E Preferred Stock issued and outstanding at the time of such vote, at each meeting of shareholders of the Corporation with respect to any and all matters presented to the shareholders of the Corporation for their action or consideration, including the election of directors. Holders of Series E Preferred Stock shall vote together with the holders of Common Shares (and any other outstanding class of preferred stock of the Corporation (other than the Series E Preferred Stock), if any.

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: Date <u>12/31/2023</u> . Opening Balance: Common: <u>440,869,925</u> Common Series B <u>25,200,000</u> Preferred Series A <u>51,559,314</u> Preferred Series B <u>18,050,400</u> Preferred Series D <u>25,000,000</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.  *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>2/16/2024</u>	<u>New Issuance</u>	<u>94,000,000</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>Silverback Capital Corp Sam Oshana</u>	<u>Debt conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>3/20/2024</u>	<u>New Issuance</u>	<u>85,973,603</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>MacRab LLC Mackey McFarlane</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>4/16/2024</u>	<u>New Issuance</u>	<u>461,506,409</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>Quick Capital Elion Natan</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>

4/23/2024	New Issuance	113,000,000	Common	.0001	Yes	Silverback Capital Corp Sam Oshana	Debt Conversion	Unrestricted	144
05/21/2024	New Issuance	409,226,000	Common	.0001	Yes	Quick Capital Elion Natan	Debt Conversion	Unrestricted	144
05/22/2024	New Issuance	1	Preferred Series E	0.00001	No	Bernard Rubin transferred to On Point Strategic Group LLC Joshua Nelson	Board of Directors Agreement	Restricted	None
7/19/2024	New Issuance	87,450,123	Common	.0001	Yes	Mast Hill Fund LP Patrick Hassan	Debt Conversion	Unrestricted	144
11/22/2024	New Issuance	501,573,990	Common	.0001	Yes	MacRab LLC Mackey McFarlane	Debt Conversion	Unrestricted	144
12/13/2024	New Issuance	949,900,000	Common	.0001	Yes	Quick Capital Elion Natan	Debt Conversion	Unrestricted	144
12/08/2025	New Issuance	1,756,895,935	Common	.0001	Yes	Quick Capital Elion Natan	Debt Conversion	Unrestricted	144
Shares Outstanding on Date of This Report Ending Balance: Date 12/31/2025.									
Common Shares 4,900,395,985 Common Series B 25,200,000 Preferred Series A 51,559,314 Preferred Series B 18,050,400 Preferred Series D 25,000,000 Preferred Series E 1									

**Example:** A company with a fiscal year end of December 31<sup>st</sup>, 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, 2021 through December 31, 2022 pursuant to the tabular format above.

### Convertible Debt

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. <small>*You must disclose the control person(s) for any entities listed.</small>	Reason for Issuance (e.g. Loan, Services, etc.)
5/4/2021	0	55,556	10%	5/4/2022	Convertible	MacRab LLC Mackey McFarlane	Loan
7/9/2021	65,469	66,667	10%	7/9/2022	Convertible	MacRab LLC Mackey McFarlane	Loan
4/5/2022	37,000	37,000	10%	4/5/2023	Convertible	MacRab LLC Mackey McFarlane	Loan
7/11/2022	831,255	840,000	12%	7/11/2023	Convertible	Mast Hill Fund LP, Patrick Hassan	Loan

<u>August 2022</u>	<u>114,300</u>	<u>135,000</u>	<u>11%</u>	<u>August 2023</u>	<u>Convertible</u>	<u>Silverback Capital LLC</u> <u>Sam Oshana</u>	<u>Loan</u>
<u>September 2022</u>	<u>0</u>	<u>115,777</u>	<u>10%</u>	<u>September 2023</u>	<u>Convertible</u>	<u>Quick Capital LLC</u> <u>Elion Natan</u>	<u>Loan</u>

#### 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](http://www.otcmarkets.com)).

- A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

The Company is a diversified lifestyle and consumer goods holding company.

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

1. Subsidiary: Media Interests: Sports Entertainment TV
2. Subsidiary: Betta4u Brands Inc.
3. Subsidiary: Fury Beverages LLC
4. Subsidiary: Zegen Company
5. Subsidiary: Rhino Spirits LLC
6. Subsidiary: Bell City Brewing Company Inc.
7. Subsidiary: LA Bottleworks Inc.
8. Subsidiary: The Original New York Seltzer LLC

All subsidiaries are non-operational and not in good standing with their state of incorporation. All debts or assets values have been removed from the financial statements. Any trademarks or other assets have been assumed by third parties in debt settlements.

- C. Describe the issuers' principal products or services.

The Company is a diversified lifestyle and consumer goods holding company.

#### 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.

The issuer maintains its corporate offices in Las Vegas, NV.

#### 6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuer's securities, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.**

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 an investor 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 shareholders.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
<u>B4U Holdings Inc. Joshua Nelson</u>	<u>Officer/Director/owner &gt;5%</u>	<u>Spencer, Iowa</u>	<u>20,000,000</u>	<u>Common Stock B</u>	<u>79.36%</u>	—
<u>B4U Holdings Inc. Joshua Nelson</u>	<u>Officer/Director/owner &gt;5%</u>	<u>Spencer, Iowa</u>	<u>15,000,000</u>	<u>Pref Series B</u>	<u>83.10%</u>	—
<u>B4U Holdings Inc. Joshua Nelson</u>	<u>Officer/Director/owner &gt;5%</u>	<u>Spencer, Iowa</u>	<u>8,000,000</u>	<u>Pref Series D</u>	<u>32.00%</u>	—
<u>On Point Strategic Group, LLC Joshua Nelson</u>	<u>Officer/Director/owner &gt;5%</u>	<u>Spencer, Iowa</u>	<u>1</u>	<u>Pref Series E</u>	<u>100%</u>	—
<u>William Coogan</u>	<u>Officer/Director</u>	<u>Las Vegas, NV</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>

## 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);

No

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;

No

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;

No

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

No

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.

No

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.

No

- 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

- C. 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.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Jeff Turner  
Firm: JDT Legal PLLC  
Address 1: 897 W. Baxter Drive  
Address 2: South Jordan, UT 84095  
Phone: 801.810.4465  
Email: jeff@jdt-legal.com

Accountant or Auditor

Name: Carol Beere  
Firm: Green Stone Group Holdings LLC  
Address 1: 2420 Carland Rd, Owosso, MI 48867  
Phone: 443-745-6619  
Email: carolb444@hotmail.com

Investor Relations

Name: None  
Firm: N/A  
Address 1: N/A  
Address 2: N/A  
Phone: N/A  
Email: N/A

*All other means of Investor Communication:*

Twitter: None  
Discord: None  
LinkedIn: None  
Facebook: None  
[Other ] <https://earigroup.com/investors>

## 9) Disclosure & Financial Information

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

Name: William Coogan  
Title: CEO  
Relationship to Issuer: OFFICER

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

- IFRS  
 U.S. GAAP

B. The following financial statements were prepared by:

Name: William Coogan  
Title: CFO  
Relationship to Issuer: OFFICER

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.
- 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.

## 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, William Coogan certify that:

- i. I have reviewed this Disclosure Statement for Entertainment Arts Research Inc.,
- ii. 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
- iii. 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.

4/21/2026 [Date]

/s:William Coogan [CEO's Signature]

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

### *Principal Financial Officer:*

I, William Coogan certify that:

1. I have reviewed this Disclosure Statement for Entertainment Arts Research Inc.,
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.

4/21/2026 [Date]

/s:William Coogan [CFO's Signature] (Digital Signatures should appear as "/s/ [OFFICER NAME]")

**ENTERTAINMENT ARTS RESEARCH, INC.**  
**Balance Sheet**  
**(unaudited)**

ASSETS				Restated
		At		At
		December 31,		December 31,
		2025		2024
<b>Current Assets</b>				
Cash	S	-	S	-
Accounts Receivable		-		-
<b>Total Current Assets</b>		-		-
<b>Fixed Assets</b>				
Fixed Assets, net		-		-
<b>Total Fixed Assets</b>		-		-
<b>Other Assets</b>				
Goodwill		-		-
<b>Total Other Assets</b>		-		-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>LIABILITIES &amp; STOCKHOLDERS' EQUITY (DEFICIT)</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued expenses	\$	304,972	\$	174,224
Judgments payable		3,275,773		3,275,773
Notes payable		-		-
Convertible notes payable		1,026,024		1,036,393
Accrued derivatives		8,117		8,117
<b>Total Current Liabilities</b>		4,614,886		4,494,507
<b>TOTAL LIABILITIES</b>		4,614,886		4,494,507
<b>Stockholders' Equity (Deficit)</b>				
Common stock, 9,000,000,000 authorized, par value \$.00001, issued and outstanding 4,900,395,985, and 3,143,500,050 at December 31, 2025, and December 31, 2024, respectively		49,004		31,435
Common stock, 50,000,000 authorized, par value \$.00001, issued and outstanding 25,200,000 and 25,200,000 at December 31, 2026, and December 31, 2024, respectively		252		252
Preferred stock, 250,000,001 four classes authorized, par value \$.00001, Issued and outstanding 94,609,715 and 94,609,714 on December 31, 2025 and December 31, 2024		946		946
Subscription payable		-		-
Additional paid in capital		36,322,193		36,329,392
Retained deficit		(40,987,281)		(40,856,532)
<b>Total Stockholders' Equity (Deficit)</b>		(4,614,886)		(4,494,507)
<b>Total Liabilities and Stockholders' Deficit</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**ENTERTAINMENT ARTS RESEARCH, INC.**  
**Statement of Operations**  
**(unaudited)**

		Period Ended December 31, 2025		Restated Period Ended December 31, 2024
<b>Revenue</b>				
Sales	\$	-	\$	-
<b>Total Revenue</b>		-		-
<b>Cost of Goods Sold</b>				
Cost of Goods Sold		-		-
<b>Total Cost of Goods</b>		-		-
<b>Gross Profit</b>	\$	-	\$	-
<b>Expenses</b>				
Advertising and marketing	\$	-	\$	
Bank charges		-		
Legal and professional fees				
Consulting		15,000		
Transfer agent fee		10,225		4,500
Public company expense		4,500		2,100
Salary		10,000		42,500
General and administrative		9,300		34,079
<b>Total Expenses</b>		49,025		83,079
<b>Income (Loss) from Operations</b>		(49,025)		(83,079)
<b>Other Income (Expenses)</b>				
Gain on disposal of assets		-		1,629,991
Interest expense		(127,973)		(127,973)
Goodwill Amortization		-		(29,875,658)
<b>Total Other Income (Expense)</b>		(127,973)		(28,456,719)
<b>Net Income (loss) Before Provision for Income Tax</b>		(176,998)		(28,456,719)
<b>Provision for income taxes</b>		-		-
<b>Net Loss</b>	\$	(176,998)	\$	(28,456,719)
<b>Basic loss per share</b>	\$	(0.00)	\$	(0.017)
<b>Weighted average number of common shares – basic</b>		3,514,883,861		1,653,259,392

**ENTERTAINMENT ARTS RESEARCH, INC.**  
**Statement of Cash Flows**  
**(unaudited)**

	Period Ended December 31, 2025	Period Ended December 31, 2024
Net income (loss)	\$ (176,998)	\$ (28,456,719)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Goodwill amortization	-	29,875,658
Amortization of debt discount	-	(303,750)
Stock issued for capital	-	-
Stock issued for services	-	-
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	-	40,987
(Increase) decrease in inventory	-	52,850
(Increase) decrease in prepaid expenses	-	5,730,227
Increase (decrease) in accounts payable and accrued expenses	176,998	(6,962,221)
<b>Net cash used by operating activities</b>	<b>-</b>	<b>(22,968)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Acquisition of assets, property and equipment	-	-
<b>Net cash (used) in investing activities</b>	<b>-</b>	<b>-</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Proceeds (payments) from (on) notes payable	-	-
Proceeds from subscription and issuance of common stock	-	-
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>\$ -</b>	<b>\$ (22,968)</b>
<b>Cash at beginning of period</b>	<b>\$ -</b>	<b>\$ 22,968</b>
<b>Cash at end of period</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u></b>		
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -

These financial statements present fairly, in all respects, the financial position of the company and the results of its operations and cash flows for the periods presented in conformity with GAAP in the United States consistently applied, See the accompanying notes to financial statements:

**ENTERTAINMENT ARTS RESEARCH, INC.**  
**Statement of Stockholders' Deficit**  
**(unaudited)**

	<u>Preferred Stock</u>		<u>Common Stock</u>		<u>Additional Paid In capital Subscription</u>	<u>Accumulated Deficit</u>	<u>Total Stockholders' Deficit</u>
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>			
Balance, December 31, 2023	94,609,714	\$ 946	466,069,925	\$ 4,661	\$ 39,267,683	(12,399,813)	\$ 26,873,477
Stock issued for services	1	-	-	-	-	-	-
Stock issued for debt conversion	-	-	2,702,630,125	27,026	108,199	-	135,225
Adjustment	-	-	-	-	(3,046,490)	-	(3,046,490)
Net loss for the year ended December 31, 2024	-	-	-	-	-	(28,456,719)	(28,456,719)
Balance, December 31, 2024	94,609,715	\$ 946	3,168,700,050	\$ 31,687	\$ 36,329,392	(40,856,532)	\$ (4,494,507)
Stock issued for conversion	-	-	1,756,895,935	17,569	(7,199)	-	10,370
Prior period expense adjustment	-	-	-	-	-	46,249	46,249
Net loss for the year ended December 31, 2025	-	-	-	-	-	(176,998)	(176,998)
Balance December 31, 2025	94,609,715	\$ 946	4,925,595,985	\$ 49,256	\$ 36,322,193	(40,987,281)	\$ (4,614,886)

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

**Entertainment Arts Research Inc.**  
**Notes to Financial Statements**  
**December 31, 2025**  
**(Unaudited)**

***Company Overview and History***

Entertainment Arts Research, Inc. (the “Company”) was incorporated under the laws of the state of Nevada on March 19, 1999 as a real estate rental corporation under the name Property Investors Ventures, Inc. On November 24, 2008, the company effectuated a reverse merger and changed its name to Entertainment Arts Research, Inc. From 2008 to 2020, the company developed software in the virtual reality industry. On 4 January 2021, the company issued preferred stock which resulted in a change of control and transitioned into a beverage holding company (see the [disclosure of change of control](#)). In 2025, the Company changed operations to a diversified lifestyle and consumer goods holding company.

Our mailing address is Entertainment Arts Research Inc., 9107 W Russell Rd, Suite 100, Las Vegas, NV 89148 and our telephone number +1 954-445-6512. The company website address is [www.eariholdings.com](http://www.eariholdings.com)

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

***Revenue Recognition***

The Company follows paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

***Fair Value of Financial Instruments***

The Company applies the accounting guidance under Financial Accounting Standards Board (“FASB”) ASC 820-10, “*Fair Value Measurements*”, as well as certain related FASB staff positions. This guidance defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact business and considers assumptions that marketplace participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

***Embedded Conversion Features***

The Company evaluates embedded conversion features within convertible debt under ASC 815 “Derivatives and Hedging” to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 “Debt with Conversion and Other Options” for consideration of any beneficial conversion features.

### **Derivative Financial Instruments**

Fair value accounting requires bifurcation of embedded derivative instruments such as conversion features in convertible debt or equity instruments, and measurement of their fair value for accounting purposes. In determining the appropriate fair value, the Company uses the Black-Scholes option-pricing model. In assessing the convertible debt instruments, management determines if the convertible debt host instrument is conventional convertible debt and further if there is a beneficial conversion feature requiring measurement. If the instrument is not considered conventional convertible debt, the Company will continue its evaluation process of these instruments as derivative financial instruments.

Once determined, derivative liabilities are adjusted to reflect fair value at each reporting period end, with any increase or decrease in the fair value being recorded in results of operations as an adjustment to fair value of derivatives. In addition, the fair value of freestanding derivative instruments such as warrants, are also valued using the Black-Scholes option-pricing model.

### **Beneficial Conversion Feature**

For conventional convertible debt where the rate of conversion is below market value, the Company records a "beneficial conversion feature" ("BCF") and related debt discount.

When the Company records a BCF, the relative fair value of the BCF is recorded as a debt discount against the face amount of the respective debt instrument (offset to additional paid in capital) and amortized to interest expense over the life of the debt.

### **Debt Issue Costs and Debt Discount**

The Company may record debt issue costs and/or debt discounts in connection with raising funds through the issuance of debt. These costs may be paid in the form of cash, or equity (such as warrants). These costs are amortized to interest expense over the life of the debt. If a conversion of the underlying debt occurs, a proportionate share of the unamortized amounts is immediately expensed.

### **Stock-Based Compensation - Non Employees**

#### **Equity Instruments Issued to Parties Other Than Employees for Acquiring Goods or Services**

The Company accounts for equity instruments issued to parties other than employees for acquiring goods or services under guidance of Sub-topic 505-50 of the FASB Accounting Standards Codification ("Sub- topic 505-50").

Pursuant to ASC Section 505-50-30, all transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. The measurement date used to determine the fair value of the equity instrument issued is the earlier of the date on which the performance is complete or the date on which it is probable that performance will occur. If the Company is a newly formed corporation or shares of the Company are thinly traded the use of share prices established in the Company's most recent private placement memorandum ("PPM"), or weekly or monthly price observations would generally be more appropriate than the use of daily price observations as such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.

The fair value of share options and similar instruments is estimated on the date of grant using a Black-Scholes option-pricing valuation model. The ranges of assumptions for inputs are as follows:

- Expected term of share options and similar instruments: Pursuant to Paragraph 718-10-50-2(f)(2)(i) of the FASB Accounting Standards Codification the expected term of share options and similar instruments represents the period of time the options and similar instruments are expected to be outstanding taking into consideration of the contractual

term of the instruments and holder's expected exercise behavior into the fair value (or calculated value) of the instruments. The Company uses historical data to estimate holder's expected exercise behavior. If the Company is a newly formed corporation or shares of the Company are thinly traded the contractual term of the share options and similar instruments is used as the expected term of share options and similar instruments as the Company does not have sufficient historical exercise data to provide a reasonable basis upon which to estimate expected term.

- Expected volatility of the entity's shares and the method used to estimate it. Pursuant to ASC Paragraph 718-10-50-2(f)(2)(ii) a thinly-traded or nonpublic entity that uses the calculated value method shall disclose the reasons why it is not practicable for the Company to estimate the expected volatility of its share price, the appropriate industry sector index that it has selected, the reasons for selecting that particular index, and how it has calculated historical volatility using that index. The Company uses the average historical volatility of the comparable companies over the expected contractual life of the share options or similar instruments as its expected volatility. If shares of a company are thinly traded the use of weekly or monthly price observations would generally be more appropriate than the use of daily price observations as the volatility calculation using daily observations for such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.
- Expected annual rate of quarterly dividends. An entity that uses a method that employs different dividend rates during the contractual term shall disclose the range of expected dividends used and the weighted-average expected dividends. The expected dividend yield is based on the Company's current dividend yield as the best estimate of projected dividend yield for periods within the expected term of the share options and similar instruments.
- Risk-free rate(s). An entity that uses a method that employs different risk-free rates shall disclose the range of risk-free rates used. The risk-free interest rate is based on the U.S. Treasury yield curve in effect at the time of grant for periods within the expected term of the share options and similar instruments.

Pursuant to ASC paragraph 505-50-25-7, if fully vested, non-forfeitable equity instruments are issued at the date the grantor and grantee enter into an agreement for goods or services (no specific performance is required by the grantee to retain those equity instruments), then, because of the elimination of any obligation on the part of the counterparty to earn the equity instruments, a measurement date has been reached. A grantor shall recognize the equity instruments when they are issued (in most cases, when the agreement is entered into). Whether the corresponding cost is an immediate expense or a prepaid asset (or whether the debit should be characterized as contra-equity under the requirements of paragraph 505-50-45 depends on the specific facts and circumstances.

Pursuant to ASC paragraph 505-50-45-1, a grantor may conclude that an asset (other than a note or a receivable) has been received in return for fully vested, non-forfeitable equity instruments that are issued at the date the grantor and grantee enter into an agreement for goods or services (and no specific performance is required by the grantee in order to retain those equity instruments). Such an asset shall not be displayed as contra-equity by the grantor of the equity instruments. The transferability (or lack thereof) of the equity instruments shall not affect the balance sheet display of the asset. This guidance is limited to transactions in which equity instruments are transferred to other than employees in exchange for goods or services. Section 505-50-30 provides guidance on the determination of the measurement date for transactions that are within the scope of this Subtopic.

Pursuant to Paragraphs 505-50-25-8 and 505-50-25-9, an entity may grant fully vested, non-forfeitable equity instruments that are exercisable by the grantee only after a specified period of time if the terms of the agreement provide for earlier exercisability if the grantee achieves specified performance conditions. Any measured cost of the transaction shall be recognized in the same period(s) and in the same manner as if the entity had paid cash for the goods or services or used cash rebates as a sales discount instead of paying with, or using, the equity instruments. A recognized asset, expense, or sales discount shall not be reversed if a share option and similar instrument that the counterparty has the right to exercise expires unexercised.

Pursuant to ASC paragraph 505-50-30-S99-1, if the Company receives a right to receive future services in exchange for unvested, forfeitable equity instruments, those equity instruments are treated as unissued for accounting purposes until the future services are received (that is, the instruments are not considered issued until they vest). Consequently, there would be no recognition at the measurement date, and no entry should be recorded.

### ***Cash and Cash Equivalents***

***None at December 31, 2025.***

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents.

### ***Accounts Receivable and Allowance for Doubtful Accounts***

***None at December 31, 2025.***

The Company bases its allowance for doubtful accounts on estimates of the creditworthiness of customers, analysis of delinquent accounts, payment histories of its customers and judgment with respect to the current economic conditions. The Company generally does not require collateral. The Company believes the allowances are sufficient to cover uncollectible accounts. The Company reviews its accounts receivable aging on a regular basis for past due accounts and writes off any uncollectible amounts against the allowance.

### ***Inventory***

***None at December 31, 2025.***

Inventory is stated at the lower of cost or market. Cost is principally determined by using the average cost method that approximates the First-In, First-Out (FIFO) method of accounting for inventory. Inventory consists of raw materials as well as finished goods held for sale. The Company's management monitors the inventory for excess and obsolete items and makes necessary valuation adjustments when required. The Company is in the process of pricing and ordering inventory.

### ***Property and Equipment***

***None at December 31, 2025.***

### ***Impairment of Long-Lived Assets***

***None at December 31, 2025.***

Long-lived assets are reviewed for impairment when events or changes in circumstances indicate the book value of the assets may not be recoverable. In accordance with Accounting Standards Codification ("ASC") 360-10-35-15 Impairment or Disposal of Long-Lived Assets, recoverability is measured by comparing the book value of the asset to the future net undiscounted cash flows expected to be generated by the asset.

### ***Litigation or Debt Settlement Disclosures***

In December 2023 a Default Judgment was entered in favor of Alta Waterford LLC acknowledging the failure of the Company to pay \$244,000 for services rendered plus court costs of \$768.65 with interest at a court prescribed rate. The Company has not accrued any interest as new management expects to settle this matter in 2026 without additional amounts due.

In August 2024 a judgment was entered in US District Court for the Western District of North Carolina in favor of the plaintiff in the amount of \$138,714.64 plus post judgment interest. No interest has been accrued as the current management expects to settle this matter in 2026 without further cost.

### ***Going Concern***

The ability of the Company to continue as a going concern is dependent on management's plans, which includes implementation of its business plan and continuing to raise funds through debt or equity raises. The

company has retained skilled and experienced professionals to provide general financial advisory and investment banking services. The Company will likely continue to rely upon related-party debt or equity financing to ensure the continuing existence of the business. The Company is in the process of concluding acquisitions that generate revenue in the global consumer goods market.

***Prepaid Expenses and Other Assets***

***None as at December 31, 2025.***

***Convertible Notes Payable***

At ***December 31, 2025*** the total notes payable shown on the balance sheet are \$1,026,024. The Company calculated a derivative liability using the Black-Scholes Model using a volatility rate of 198% and a risk-free interest rate of .017%.

***Equity***

Preferred and Common Stock issued and outstanding for the year ended ***December 31, 2025.***

- Common Stock, 9,000,000,000 authorized  
4,900,395,895 shares issued and  
outstanding.
- Common Stock B, 50,000,000 authorized,  
25,200,000 issued and outstanding.
- Preferred Stock A, 200,000,000 authorized and  
51,559,314 shares issued and outstanding.
- Preferred Stock B, 25,000,000 shares authorized,  
18,050,400 issued and outstanding.
- Preferred Stock D, 25,000,000 shares authorized,  
25,000,000 issued and outstanding.
- Preferred Stock E, 1 share authorized, 1 Share issued and outstanding.

***Management's discussion and analysis or plan of operations.***

A. Plan of Operation

(i) We cannot currently satisfy our existing cash needs and will need to raise additional capital unless a substantial improvement in sales occurs during the next twelve months.

(ii) The Company currently has limited revenue from its product sales and is seeking capital, the acquisition of new products or product marketing agreements or the expansion of our developing divisions.

(iii) We do not expect to purchase additional plant or equipment except as required from sales growth.

(iv) We expect to hire additional full-time staff with the increase in sales or as required by acquisitions.

B. Management's Discussion and Analysis of Financial Condition and Results of Operations.

1. Year ended period

(i) The accompanying financial statements represent accurately the condition of the business. We expect to improve the business with the addition of new customers, and additional products.

(ii) The Company does not have sufficient working capital and has been subsidized by shareholder loans and private placements of company stock. Should shareholders fail to continue loaning capital there is substantial doubt about our ability to continue as a going concern.

(iii) We have no commitments for capital expenditures or expected funds for such expenditures.

(iv) No known trends are expected that have not already impacted us.

(v) All significant elements of income or loss come from our continued operations.

(vi) The company decreased its expenses in the period ended December 31, 2025, from the same period in 2024.

(vii) Our products are not seasonal

#### C. Off Balance Sheet Arrangements

None known or anticipated.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern and no adjustments have been made for any other outcome.

We are currently seeking financing to continue our business. There is no assurance that we will find financing to continue our projects.

Our loss per share is not reported on a fully diluted basis as our annual losses are considered anti-dilutive.

#### ***Restatement of 2024 Annual Financial Statements***

Prior management had not reported on certain judgments, debt settlements or conversions nor written off the goodwill for closed or defunct operations that occurred in 2024. These changes negatively impacted on the company equity by modifying the previously reported amounts by reductions in paid in capital of \$3,051,798 and increasing retained losses by \$29,998,801 mostly from the complete write-off of all goodwill.

#### ***Change of Control***

On October 6, 2025, the Company did a settlement of all outstanding judgments, accrued payroll, interest or any other matter with its former President and control party and his affiliated companies. All stock was conveyed or the ownership of certain companies was conveyed to Joshua Nelson.

#### ***Purchase of Future Operations***

On October 10, 2025, the Company signed a Stock Purchase Agreement acquiring 60% of the issued and outstanding Units of Kendrick Global Brands LLC (Kendrick) and all subsidiaries and holdings for the sum of \$1,000,000 with payments from the assumption of \$250,000 of certain Kendrick debt, \$500,000 from an offering to be made by the Company and the issuance of 200,000,000 common shares of EARI. The final closing of the share issuance and offering are expected to be completed during the second quarter of 2026. Because there has been no closure as of the filing date no accounting for the purchase has been presented in these financial statements.

#### ***Subsequent Events***

On January 15, 2026, the Company entered into a Stock Purchase Agreement purchasing 100% of the issued and outstanding shares of BMR Global Distribution Inc (BMR) for Preferred Series A shares and future cash considerations funding the operations.

On February 5, 2026, the Company issued 1,085,000 Series A Preferred shares to pay certain consulting, payroll and acquisition costs for the Kendrick and BMR purchases.

In April 2026, the Company changed stock transfer agents from Empire Stock Transfer to VStock Transfer.