

## Management Certification

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

1. The Company is current in its disclosure obligations pursuant to the following reporting standard:

### SEC Reporting Obligations

- The Company has a reporting obligation under Section 13 or 15(d) of the Exchange Act
- The Company has a reporting obligation under Regulation A (Tier 2)
- The Company has a reporting obligation under Regulation Crowdfunding (CF)
- X Other (please describe): Section 12(g) of the Exchange Act and Alternative Reporting Standard Pink Limited

### Other Reporting Obligations

- The Company is a U.S. bank, bank holding company, or similar financial institution exempt from SEC registration, has a reporting obligation to a U.S. Bank Regulator and follows OTC Markets' Bank Reporting requirements.
- The Company is exempt from SEC registration and is reporting under the Alternative Reporting Standard

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

Yes:  No:

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

Yes:  No:

4. The Company has a Verified Company Profile on OTCMarkets.com.
5. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.
6. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490.
7. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.
8. The Company's transfer agent and its address are listed below. If the Company acts as its own transfer agent, indicate that by listing the Company and its information in the fields provided.<sup>1</sup>

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<sup>1</sup> OTCQX, OTCQB, and OTCID companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program. OTCID companies that act as their own transfer agent may submit data directly to OTC Markets.

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

9. The Company's most recent Annual Report was prepared by:

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

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

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

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company's knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer's equity securities. To identify holders of 5% or more, companies may obtain a recent copy of their shareholder list that includes Non-Objecting Beneficial Owners or "NOBOs." SEC Reporting companies may also research their beneficial ownership and insider transaction filings such as on Schedules 13G or 13D or on Forms 3, 4, and 5.

As of (latest practicable date): April 21, 2026

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
William Coogan	President and Director	Las Vegas, NV	20,000	Preferred Series A	.0004
<u>B4U Holdings Inc.</u> <u>Joshua Nelson</u>	<u>Officer/Director/owner</u> >5%	Spencer, Iowa	20,000,000	Common Stock B	79.36%
<u>B4U Holdings Inc.</u> <u>Joshua Nelson</u>	<u>Officer/Director/owner</u> >5%	Spencer, Iowa	15,000,000	Pref Series B	83.10%
<u>B4U Holdings Inc.</u> <u>Joshua Nelson</u>	<u>Officer/Director/owner</u> >5%	Spencer, Iowa	8,000,000	Pref Series D	32.00%
<u>On Point Strategic Group, LLC</u> <u>Joshua Nelson</u>	<u>Officer/Director/owner</u> >5%	Spencer, Iowa	1 -	Pref Series E	100%

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

None

The Company has Convertible Debt as detailed below:

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstand ing Balance (\$)  (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>2</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
5/4/2021	55,556	0	5/4/2022		467,747,593	0	MacRab LLC Mackey McFarlane	Loan
7/9/2021	66,667	65,469	7/9/2022	TBD in settlement	119,800,000	TBD in settlement	MacRab LLC Mackey McFarlane	Loan
4/5/2022	37,000	37,000	4/5/2023	TBD in settlement	0	TBD in settlement	MacRab LLC Mackey McFarlane	Loan

7/11/2022	840,000	831,255	7/11/2023	TBD in settlement	87,450,123	TBD in settlement	<u>Mast Hill Fund LP</u> , Patrick Hassani	Loan
August 2022	135,000	114,300	August 2023	TBD in settlement	207,000,000	TBD in settlement	<u>Silverback Capital LLC</u> Sam Oshana	Loan
September 2022	115,777	0	September 2023		3,577,528,344	0	<u>Quick Capital LLC</u> Elion Natan	Loan

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

None

**Signature:**

Name of Principal Executive Officer or Principal Financial Officer: Barry Lamperd

Title: President

Date: 04/21/2026

Signature: /s/ William Coogan

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