OTC Markets

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

WINNERS, INC.
1180 North Center Drive
Suite 100#1079
Las Vegas, NV., 89144
www.Winnersinc.us
HQ@Winnersinc.us

SIC – Industry Classification 7990

Annual Report
For the period ending December 31st, 2022.
(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

334,529,857 as of **December 31st, 2022**
280,090,934 as of **December 31st, 2021**

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[1] 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.

[1] "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.

August 10, 2007, Issuer was formed under the name Plantation Development, Inc. the Board authorized a name change on September 28, 2012, to Baroma, Inc. (OTC: BRMA) on November 15, 2015 the Board subsequently changed Issuer's name to GoooGreen, Inc. (OTC: GOOO). December 2, 2020, the State of Nevada approved the change of Issuer's name to Winners Inc. (OTC: WNRS)

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):

Issuer was incorporated on August 10, 2007, in the State of Nevada and remains under such jurisdiction. Issuer is listed as "Active" with all filings current by the Secretary of 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:

December 3rd, 2020, 10:1 forward split

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

288 Grove Street Suite 361 Braintree, MA 02184

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:*

1180 North Center Drive, Ste 100#1079, Las Vegas, NV., 89144

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: **Standard Registrar & Transfer Company, Inc.**
Phone: **801-571-8844**
Email: **Amy@standardregistrar.com**
Address: **440 East 400 South, Ste 200, Salt Lake City, UT., 84111**

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:	**WNRS**	
Exact title and class of securities outstanding:	**Common**	
CUSIP:	**97478A106**	
Par or stated value:	**.001**	
Total shares authorized:	**4,000,000,000**	**as of date: December 31st, 2022**
Total shares outstanding:	**334,529,857**	**as of date: December 31st, 2022**
Total number of shareholders of record:	**150**	**as of date: December 31st, 2022**

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

Trading symbol:	**n/a**	
Exact title and class of securities outstanding:	**n/a**	
CUSIP:	**n/a**	
Par or stated value:	**n/a**	
Total shares authorized:	**n/a**	**as of date: n/a**
Total shares outstanding:	**n/a**	**as of date: n/a**
Total number of shareholders of record:	**n/a**	**as of date: n/a**

Trading symbol:	**n/a**	
Exact title and class of securities outstanding:	**n/a**	
CUSIP:	**n/a**	
Par or stated value:	**n/a**	
Total shares authorized:	**n/a**	**as of date: n/a**
Total shares outstanding:	**n/a**	**as of date: n/a**
Total number of shareholders of record:	**n/a**	**as of date: n/a**

<u>Other classes of authorized or outstanding equity securities:</u>

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.

Exact title and class of the security:	**Series A Convertible Preferred Stock**	
CUSIP (if applicable):	**n/a**	
Par or stated value:	**.001**	
Total shares authorized:	**10,000,000**	**as of date: December 31st 2022**
Total shares outstanding (if applicable):	**8,083,340**	**as of date: December 31st 2022**
Total number of shareholders of record (if applicable):	**26**	**as of date: December 31st 2022**

Exact title and class of the security:	**n/a**	
CUSIP (if applicable):	**n/a**	
Par or stated value:	**n/a**	
Total shares authorized:	**n/a**	**as of date: n/a**
Total shares outstanding (if applicable):	**n/a**	**as of date: n/a**
Total number of shareholders of record (if applicable):	**n/a**	**as of date: n/a**

<u>Security Description:</u>

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.**

   None

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

   The Conversion Rate shall be 100 shares of Common Stock for each share of Series A Convertible Preferred Stock and include anti-dilution rights to maintain a 90% interest in the common stock and preferred stock of the Company, calculated on a fully-diluted basis until the earlier of the One-Year period after the Series A Convertible Preferred Stock converted into shares of Common Stock at its then effective Conversion Rate or January 1st, 2024.

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: Opening Balance Date **December 31, 2020** **Common: 184,579,250** **Preferred A: 9,000,000**	*Right-click the rows below and select "Insert" to add rows as needed.								
03/10/2021	**Issuance**	**566,567**	**Common**	**$.001**	**No**	**Heather Krug**	**Services**	**Restricted**	**4(A)2 & Rule 506**
03/26/2021	**Issuance**	**8,000,000**	**Common**	**$.05**	**No**	**Union Capital LLC, Yanky Bornstein, Mgr.**	**Cash**	**Unrestricted**	**Reg A**
03/26/2021	**Issuance**	**5,000,000**	**Common**	**$.05**	**No**	**Istvan Elek**	**Cash**	**Unrestricted**	**Reg A**
03/26/2021	**Issuance**	**7,000,000**	**Common**	**$.05**	**No**	**Tiger Trout Capital LLC, Alan Masley, Mgr.**	**Cash**	**Unrestricted**	**Reg A**
03/26/2021	**Issuance**	**3,000,000**	**Common**	**$.05**	**No**	**GW Holdings LLC, Noah Weinstein, Mgr.**	**Cash**	**Unrestricted**	**Reg A**
03/26/2021	**Issuance**	**9,000,000**	**Common**	**$.05**	**No**	**Apollo Capital Corp, Yohan Naraine, CEO**	**Cash**	**Unrestricted**	**Reg A**
03/26/2021	**Issuance**	**7,500,000**	**Common**	**$.05**	**No**	**GPL Ventures, LLC, Alexander Dillon, Mgr.**	**Cash**	**Unrestricted**	**Reg A**
03/26/2021	**Issuance**	**1,000,000**	**Common**	**$.05**	**No**	**Peter Kovacs**	**Cash**	**Unrestricted**	**Reg A**

03/26/2021	Issuance	4,000,000	Common	$.05	No	FirstFire Global Opportunities Fund LLC, Eli Fireman, Mgr.	Cash	Unrestricted	Reg A
03/26/2021	Issuance	5,000,000	Common	$.05	No	GS Capital LLC, Gabe Seyegh, Mgr.	Cash	Unrestricted	Reg A
03/26/2021	Issuance	5,000,000	Common	$.05	No	BHP Capital NY Inc. Bryan Pantofel, CEO	Cash	Unrestricted	Reg A
03/30/2021	Issuance	5,000,000	Common	$.05	No	Silverback Capital Corp, Gillian Gold, CEO	Cash	Unrestricted	Reg A
03/30/2021	Issuance	3,000,000	Common	$.05	No	Crosslake Capital LLC., George Choi, Mgr.	Cash	Unrestricted	Reg A
03/30/2021	Issuance	4,000,000	Common	$.05	No	Leonite Capital, LLC., Jake Morgenstern, Mgr.	Cash	Unrestricted	Reg A
05/05/2021	Issuance	100,000	Common	$0.001	No	Richard Salisbury	Services	Restricted	4(A)2 & Rule 506
05/05/2021	Issuance	1,000,000	Common	$0.001	No	FMW Media Works, LLC., Vince Caruso, CEO	Services	Restricted	4(A)2 & Rule 506
05/05/2021	Issuance	566,567	Common	$0.001	No	Heater Krug	Services	Restricted	4(A)2 & Rule 506
05/05/2021	Issuance	15,000	Common	$0.001	No	Qor Development LLC., John Bardis, Director	Services	Restricted	4(A)2 & Rule 506
05/05/2021	Issuance	100,000	Common	$0.001	No	RonaldJaworski	Services	Restricted	4(A)2 & Rule 506
05/05/2021	Issuance	40,000	Common	$0.001	No	Brian Baldinger	Services	Restricted	4(A)2 & Rule 506
05/17/2021	Issuance	100,000	Common	$0.001	No	Derrick Mahorn	Services	Restricted	4(A)2 & Rule 506
05/17/2021	Issuance	60,000	Common	$0.001	No	Brian Baldinger	Services	Restricted	4(A)2 & Rule 506
05/17/2021	Issuance	100,000	Common	$0.001	No	Doug Gottlieb Inc., Doug Gottlieb, Pres.	Services	Restricted	4(A)2 & Rule 506
05/17/2021	Issuance	100,000	Common	$0.001	No	Mitchell Williams	Services	Restricted	4(A)2 & Rule 506
06/01/2021	Issuance	100,000	Common	$0.001	No	Derrick Mahorn	Services	Restricted	4(A)2 & Rule 506

06/01/2021	Issuance	200,000	Common	$0.001	No	Richard Salisbury	Services	Restricted	4(A)2 & Rule 506
06/01/2021	Issuance	150,000	Common	$0.001	No	Axion Financial, Inc., Darren Bankston, Pres.	Services	Restricted	4(A)2 & Rule 506
06/01/2021	Issuance	961,550	Common	$0.001	No	Joseph Sugarman	Services	Restricted	4(A)2 & Rule 506
06/15/2021	Issuance	4,000,000	Common	$0.05	No	Istvan Elek	Cash	Unrestricted	Reg A
06/21/2021	Issuance	15,000	Common	$0.001	No	Qor Development LLC., John Bardis, Director	Services	Restricted	4(A)2 & Rule 506

06/21/2021	Issuance	70,000	Common	$0.001	No	Kar Fight, Inc., Frank Nicotero, Pres.	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	7,000	Common	$0.001	No	Haber Entertainment, Susan Haber, pres.	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	50,000	Common	$0.001	No	Angelica Bridges	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	5,000,000	Common	$.05	No	Silverback Capital Corp, Gillian Gold, CEO	Cash	Unrestricted	Reg A
06/21/2021	Issuance	5,000,000	Common	$.05	No	Crosslake Capital LLC., George Choi, Mgr.	Cash	Unrestricted	Reg A
06/21/2021	Issuance	70,000	Common	$0.001	No	Hedda Muskat Wess	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	70,000	Common	$0.001	No	Deborah Whitcas	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	70,000	Common	$0.001	No	Clair Dew	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	200,000	Common	$0.001	No	Derrick Mahorn	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	200,000	Common	$0.001	No	Richard Salisbury	Services	Restricted	4(A)2 & Rule 506
06/21/2021	Issuance	100,000	Common	$0.001	No	Brian Baldinger	Services	Restricted	4(A)2 & Rule 506
06/29/2021	Issuance	5,000,000	Common	$.05	No	Apollo Capital Corp, Yohan Naraine, CEO	Cash	Unrestricted	Reg A
09/01/2021	Issuance	5,000,000	Common	$.05	No	Silverback Capital Corp, Gillian Gold, CEO	Cash	Unrestricted	Reg A
03/10/2022	Cancellation	500,000	Preferred “A”	$.010	No	Panza Family Trust Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
03/15/2022	Issuance	227,052	Common	$0.04	No	Strategic Innovations First, Brad Listerman CEO	Services	Restricted	4(A)2 & Rule 506
04/01/2022	Cancellation	41,666	Preferred “A”	$.010	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
04/01/2022	Cancellation	41,666	Preferred “A”	$.010	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
04/11/2922	Issuance	5,000,000	Common	.01	No	Boot Capital, LLC. – Pete Rosten	Cash	Unrestricted	Reg A
04/14/2022	Issuance	420,000	Common	.01	No	Brian Baldinger	Services	Restricted	4(A)2 & Rule 506
04/14/2022	Issuance	2,100,000	Common	.01	No	Richard Sean Salisbury	Services	Restricted	4(A)2 & Rule 506
04/26/2022	Issuance	5,000,000	Common	.01	No	Quick Capital, LLC. – Eilon Natan	Cash	Unrestricted	Reg A

05/01/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Unrestricted	4(A)2 & Rule 506
05/24/2022	Issuance	52,448	Common	.0572	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	57,803	Common	.0519	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	46,154	Common	.0650	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	53,957	Common	.0556	No	Strategic Innovations First, Inc.- Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	54,845	Common	.0547	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	57,471	Common	.0522	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	180,723	Common	.0166	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	209,790	Common	.0143	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	188,679	Common	.0159	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
06/01/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
07/26/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
08/01/2022	Issuance	6,000,000	Common	.004	No	Geneva Roth Remark Holdings, Inc. – Curt Kramer	Cash	Unrestricted	Reg A
08/09/2022	Issuance	14,000,000	Common	.008	No	Daniel B. Foy	Acquisition	Restricted	4(A)2 & Rule 506
08/09/2022	Issuance	6,000,000	Common	.008	No	William Corbett IV	Acquisition	Restricted	4(A)2 & Rule 506
08/12/2022	Issuance	6,250,000	Common	.004	No	AES Capital Management, LLC. – Eli Safdieh	Cash	Unrestricted	Reg A
08/22/2022	Cancellation	41,166	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506

09/12/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
09/19/2022	Issuance	1,000,000	Common	.005335	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
10/6/2022	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
10/6/2022	Issuance	2,113,414	Common	.004	No	Michael Handelman	Services	Restricted	4(A)2 & Rule 506
10/15/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
11/1/2022	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
11/15/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
11/17/2022	Issuance	2,426,857	Common	.004	No	Next Play Digital, LLC. – Andy Scott CEO	Services	Restricted	4(A)2 & Rule 506
12/5/2022	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
12/15/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506

Shares Outstanding on Date of This Report **Date 12/31/22.** **Common 334,529,857** **Preferred A 8,083,340**	

Use the space below to provide any additional details, including footnotes to the table above:

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

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

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 (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)

Use the space below to provide any additional details, including footnotes to the table above:

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")

Winners, Inc. (OTC PINK: WNRS) through its subsidiaries are engaged in the business of sports gambling research, data, advice, analysis and predictions utilizing all available media, advertising formats and its database of users. Revenues are expected to accelerate due to the explosion of sports handicapping arising from the 2018 Supreme

Court decision that States have the right to approve sports gambling and the resulting State by State rapid approval of sports gambling. Its Subsidiaries: VegasWinners is a registered sports gambling affiliate that intends to drive traffic to gaming operators for commission. VegasWinners is currently registered in West Virginia, Indiana, Colorado, New Jersey, Tennessee, Pennsylvania and able to operate in New York, Nevada, Mississippi, Wyoming, Illinois, Iowa, Louisiana and has made application in several additional states; The LongShot Report is a rapidly growing internet/online subscription-based company that gives weekly advice on sports picks for fantasy and sports betting including but not limited to football, basketball, baseball, hockey and golf with an online platform and mobile app available for download at the App Store and Play Store. For more information, please visit websites at VegasWinners and The LongShot Report and Social Media on Twitter.

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

The Company has two subsidiaries, VegasWinners, Inc. and The Longshot Report

C. Describe the issuers' principal products or services.

Sports research, data, advice, analysis and predictions utilizing all available media, advertising formats and its Intends to leverage this information into related opportunities.

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 company's principal and executive address is 1180 North Town Center Drive Ste 100 # 1079, Las Vegas, NV., 89144. $175 per month rent.

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 that 5% of any class of the issuers 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 Fully Diluted - Voting
Clickstream Corp Michael Smith, CEO	5+% owner	8549 Wilshire Blvd. Suite 2181 Beverly Hills, CA 90211	154,012,000	Common	46%	4.6%
Andrew Paul	Director	12046 Festivo Ave, Las Vegas, NV	100,000	Preferred A	1.2%	1.08%

Capa Partners, Ltd., Peter Aiello MGR	**5+% holder**	**3310 S. Ocean Blvd., Apt 431- D Highland Beach, Fl., 33487**	**500,000**	**Preferred A**	**6.2%**	**5.58%**
Christine Arenella	**5+% holder**	**128 Dartmouth St., Whiting, NJ., 08759**	**500,000**	**Preferred A**	**6.2%**	**5.58%**
Hollis Barnhart	**Director**	**9493 Catalina Cove Circle, Las Vegas, NV**	**150,000**	**Preferred A**	**1.85%**	**1.67%**
Lee Lipton	**Director**	**3117 Vincent Rd, West Palm Beach, FL**	**50,000**	**Preferred A**	**.062%**	**.0056%**
Leonard Tucker LLC, Leonard Tucker, MGR.	**5+% holder**	**20423 State Road 7 F6-123, Boca Raton, Fl., 33498**	**860,000**	**Preferred A**	**10.6%**	**9.54%**
Michael Handelman	**Director, Officer**	**3210 Rickey Court, Thousand Oaks, CA.**	**125,000**	**Preferred A**	**1.5%**	**1.35%**
Frank Magliochetti	**Director**	**4733 West Atlantic Ave, Delray Beach, Fl**	**0**	**Preferred A**	**0%**	**0%**
Holly Magliochetti	**5+% holder**	**4733 West Atlantic Ave C-12, Delray Beach, Fl., 33445**	**700,000**	**Preferred A**	**8.6%**	**7.74%**
Wayne Allyn Root	**Director, Officer**	**1930 Village Center Circle, Ste 3-376 Las Vegas, NV**	**2,958,332**	**Preferred A**	**36.4%**	**32.76%**

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. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. 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, or banking activities;

None

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

None

4. The entry 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

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.

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: **Newlan Law Firm, PLLC**
Address 1: **2201 Long Prairie Road**
Address 2: **Suite 107 – 762, Flower Mound, TX 75022**
Phone: **940-367-6154**
Email: **eric@newlanpllc.com**

Accountant or Auditor

Name: **David Hexter**
Firm: **David A. Hexter, CPA, P.A.**
Address 1: **186 SE Bella Strano**
Address 2: **Port St. Lucie, FL 34984**
Phone: **561-333-0047**
Email: **dhextercpa@hotmail.com**

Investor Relations

Name: **n/a**
Firm: **n/a**
Address 1: **n/a**
Address 2: **n/a**
Phone: **n/a**
Email: **n/a**

All other means of Investor Communication:

Twitter: **@VegasWinnersInc**
Discord: **n/a**
LinkedIn **n/a**
Facebook: **n/a**
[Other] **n/a**

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: **n/a**
Firm: **n/a**
Nature of Services: **n/a**
Address 1: **n/a**
Address 2: **n/a**
Phone: **n/a**
Email: **n/a**

9) Financial Statements

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

☐ IFRS

☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)[2]:

Name:	**David Hexter**
Title:	**Outsourced CFO**
Relationship to Issuer:	**Outsourced CFO**

Describe the qualifications of the person or persons who prepared the financial statements: **CPA.**
Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

a. Audit letter, if audited;
b. Balance Sheet;
c. Statement of Income;
d. Statement of Cash Flows;
e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
f. Financial Notes

Important Notes:

- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

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

WINNERS, INC. AND SUBSIDIARIES

WINNERS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(unaudited)

	December 31, 2022	December 31, 2021
ASSETS		
Current assets:		
Cash	$ 35,246	$ 871,048
Accounts receivable	-	24,788
Prepaid expenses and other current assets	-	48,666
Notes receivable and accrued interest - Clickstream Corp. - related party	145,413	-
Total current assets	180,659	944,502
Intangible assets, net	292,268	-
Total assets	$ 472,927	$ 944,502
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accounts payable and accrued expenses	$ 392,354	$ 4,662
Notes payable and accrued interest - related parties	210,921	151,919
Total current liabilities	603,275	156,581
Commitments and contingencies (See Note 10)		
Series A convertible preferred stock, $0.001 par value, 9,000,000 shares authorized; 8,083,340 and 9,000,000 shares issued and outstanding, respectively	8,080	9,000
Stockholders' equity (deficit):		
Preferred stock, $0.001 par value, 10,000,000 shares authorized	-	-
Common stock, $0.001 par value, 4,000,000,000 shares authorized; 334,529,857 and 280,090,934 shares issued and outstanding, respectively	334,530	280,091
Common stock to be issued, 1,000,000 and 0 shares, respectively	1,000	-
Additional paid-in capital	5,649,777	5,240,674
Non-controlling interest in subsidiary	(3,300)	(2,629)
Accumulated deficit	(6,120,435)	(4,739,215)
Total stockholders' equity (deficit)	(138,428)	778,921
Total liabilities and stockholders' equity (deficit)	$ 472,927	$ 944,502

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

WINNERS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)

	For the Years Ended December 31, 2022	2021
Gambling service revenues	$ 101,936	$ 27,483
Other revenues	5,000	-
Total revenues	106,936	27,483
Cost of revenues	3,570	-
Gross profit	103,366	27,483
Operating expenses:		
Selling, general and administrative expenses	1,384,327	2,849,355
Total operating expenses	1,384,327	2,849,355
Loss from operations	(1,280,961)	(2,821,872)
Other income (expense):		
Interest income	9,060	-
Interest expense	(19,243)	(470,618)
Total other income (expense), net	(10,183)	(470,618)
Loss before non-controlling interest	(1,291,144)	(3,292,490)
Less: Non-controlling interest	(671)	(1,694)
Net loss	(1,290,473)	(3,290,796)
Deemed dividend resulting from redemption of Series A shares	(91,667)	-
Net loss attributed to common stockholders	$ (1,382,140)	$ (3,290,796)
Net loss per common share, basic and diluted	$ (0.00)	$ (0.01)
Weighted average number of common shares outstanding, basic and diluted	305,564,402	250,727,241

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

WINNERS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(unaudited)

	Common Stock		Common Stock To Be Issued		Additional Paid-in Capital	Non-controlling Interest	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount				
Balance, December 31, 2020	184,579,250	$ 184,579	961,550	$ 962	$ 541,466	$ (935)	$ (1,448,419)	$ (722,347)
Issuance of common shares for cash	75,000,000	75,000	-	-	3,623,000	-	-	3,698,000
Issuance of common shares for services	4,050,134	4,050	-	-	316,708	-	-	320,758
Issuance of common shares upon conversion of convertible notes	15,500,000	15,500	-	-	759,500	-	-	775,000
Physical issuance of common shares	961,550	962	(961,550)	(962)	-	-	-	-
Non-controlling interest	-	-	-	-	-	(1,694)	-	(1,694)
Net loss	-	-	-	-	-	-	(3,290,796)	(3,290,796)
Balance, December 31, 2021	280,090,934	280,091	-	-	5,240,674	(2,629)	(4,739,215)	778,921
Issuance of common shares for cash	22,250,000	22,250	-	-	126,750	-	-	149,000
Issuance of common shares for services	9,762,336	9,762	1,000,000	1,000	89,035	-	-	99,797
Issuance of common shares to settle accounts payable	2,426,587	2,427	-	-	29,318	-	-	31,745
Redemption of Series A preferred shares	-	-	-	-	-	-	(90,747)	(90,747)
Issuance of common shares for acquisition	20,000,000	20,000	-	-	164,000	-	-	184,000
Non-controlling interest	-	-	-	-	-	(671)	-	(671)
Net loss	-	-	-	-	-	-	(1,290,473)	(1,290,473)
Balance, December 31, 2022	334,529,857	$ 334,530	1,000,000	$ 1,000	$ 5,649,777	$ (3,300)	$ (6,120,435)	$ (138,428)

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

WINNERS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

	For the Years Ended December 31, 2022	For the Years Ended December 31, 2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss, including non-controlling interest	$ (1,291,144)	$ (3,292,490)
Adjustments to reconcile net loss to net cash used in operating activities:		
Provision for bad debts	-	70,000
Amortization of debt discount	8,145	415,489
Depreciation and amortization	41,632	-
Stock-based compensation	99,797	320,758
Changes in operating assets and liabilities:		
Accounts receivable	24,788	(24,788)
Prepaid expenses and other current assets	48,666	(7,166)
Accrued interest receivable - Clickstream Corp. - related party	(9,058)	-
Accrued interest payable - related parties	10,759	-
Accounts payable and accrued expenses	419,437	(8,339)
Net cash used in operating activities	(646,978)	(2,526,536)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Advances to Clickstream Corp. - related party	(144,688)	-
Interest received from Clickstream Corp. - related party	8,333	-
Cash used in acquisition	(49,900)	-
Net cash used in investing activities	(186,255)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from common shares issued for cash, net of direct offering costs	149,000	3,708,412
Proceeds from issuance of convertible notes payable	-	995,000
Proceeds from issuance of promissory notes to related parties	92,410	-
Repayments of convertible notes payable	-	(1,462,704)
Repayments on notes payable to Clickstream Corp. - related party	(152,312)	-
Redemption of Series A preferred shares	(91,667)	-
Repayments on line of credit - related party	-	(61,480)
Net cash (used in) provided by financing activities	(2,569)	3,179,228
Net increase (decrease) in cash	(835,802)	652,692
Cash, beginning of year	871,048	218,356
Cash, end of year	$ 35,246	$ 871,048
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Interest paid	$ 62,312	$ 6,083
Income taxes paid	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Deemed dividend related to redemption of Series A preferred shares	$ 90,747	$ -
Conversion of convertible debt into common shares	$ -	$ 775,000

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

NOTE 1 – NATURE OF OPERATIONS

Overview

Winners, Inc. (“Winners”) and its operating subsidiaries (collectively, "we", "us", "our" or the "Company") provides mobile and online sports advisory services within the sports wagering industry including analysis, research, data, guidance, and handicapping advice to sports bettors.

On August 11, 2020, Winners, Inc. acquired approximately 97% of VegasWinners, Inc. in a reverse recapitalization.

On August 2, 2022 (the “Acquisition Date”), the Company completed the acquisition of 100% of the issued and outstanding membership interests of Golf Longshots, LLC, a Florida limited liability company (“Golf Longshots”), from its members pursuant to the terms and conditions of a Reorganization and Membership Interest Purchase Agreement entered into among the Company and the Golf Longshots members on the Closing Date. Golf Longshots is an internet/online subscription-based company that gives weekly advice on sports picks for fantasy and sports betting with an online platform and mobile app.

NOTE 2 — GOING CONCERN AND MANAGEMENT’S LIQUIDITY PLANS

As shown in the accompanying financial statements, as of December 31, 2022, the Company had cash on hand of $35,246 and a working capital deficit of $422,616. During the year ended December 31, 2022, the net loss attributed to common stockholders was $1,382,140 and net cash used in operating activities was $646,978. These conditions raise substantial doubt about the Company’s ability to continue as a going concern for one year from the issuance of the financial statements.

The Company has incurred significant losses since its inception and has not demonstrated an ability to generate sufficient revenues from the sales of its products or services to achieve profitable operations, but it expects these conditions to improve in the future as it develops its business model. There can be no assurance that profitable operations will ever be achieved, or if achieved, could be sustained on a continuing basis.

During the year ended December 31, 2022, the Company received proceeds of $149,000 from the sale of common shares and $92,410 from the issuance of promissory notes to related parties.

The Company’s primary source of operating funds has been derived from revenue generated from sales with additional cash proceeds from the sale of common stock and the issuances of promissory notes and other debt. The Company’s ability to continue its operations is dependent upon its ability to obtain additional capital through public or private equity offerings, debt financings or other sources; however, financing may not be available to the Company on acceptable terms, or at all. The Company’s failure to raise capital as and when needed could have a negative impact on its financial condition and its ability to pursue its business strategy, and the Company may be forced to curtail or cease operations.

Management’s plans regarding these matters encompass the following actions: (i) pursue additional capital raising opportunities, (ii) implement its business plan to increase revenues; (iii) explore and execute prospective partnering opportunities; and (iv) identify unique market opportunities that represent potential positive short-term cashflow. The Company’s existence is dependent upon management’s ability to develop profitable operations and to obtain additional funding sources. However, the outcome of management’s plans cannot be determined with any degree of certainty.

Accordingly, the accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business for one year from the date the consolidated financial statements are issued. The carrying amounts of assets and liabilities presented in the consolidated financial statements do not necessarily purport to represent realizable or settlement values. The consolidated financial statements do not include any adjustments that might result should the Company be unable to continue as a going concern.

NOTE 3 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the valuation of stock-based compensation, valuations and impairments of goodwill and intangible assets acquired in business combination, estimated useful lives of long-lived assets and finite life tangible assets, payroll tax liabilities with interest and penalties, uncertain tax positions, and the valuation allowance on deferred tax assets. Actual results could differ from those estimates, and those estimates may be material.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company, its majority owned (approximately 97%) subsidiary VegasWinners, Inc., and its wholly owned subsidiary Golf Longshots, LLC (from its date of acquisition of August 2, 2022). All significant intercompany transactions and balances have been eliminated in consolidation.

The non-controlling interest in Vegas Winners ("VWI") is reported as non-controlling interest in subsidiary, which is included in stockholders' equity (deficit) in the accompanying unaudited consolidated balance sheet. This non-controlling interest represents stockholders who acquired shares of VWI prior to the reverse recapitalization, but whose shares were not exchanged in the reverse recapitalization in August 2020.

Fair Value of Financial Instruments

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Subtopic 825-10, "Financial Instruments" ("ASC 825-10") requires disclosure of the fair value of certain financial instruments. The estimated fair value of certain financial instruments, including accounts receivable, accounts payable and accrued expenses, and short-term borrowings are carried at historical cost basis, which approximates their fair value because of the short-term maturity of these instruments. All other significant financial assets, financial liabilities and equity instruments of the Company are either recognized or disclosed in the consolidated financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk.

Cash

For purposes of the consolidated statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents. There were no cash equivalents at December 31, 2022 and 2021. The Company maintains its cash in banks insured by the Federal Deposit Insurance Corporation in accounts that at times may be in excess of the federally insured limit of $250,000 per bank. At December 31, 2022 and 2021, the uninsured balances amounted to $0 and $461,992, respectively.

Fair Value Measurements

The Company accounts for financial instruments under Financial Accounting Standards Board ("FASB") ASC 820, *Fair Value Measurements*. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair valueis defined as the price that would be received to sell an asset or paid to transfer a liability inan orderly transaction between market participants at the measurement date, based on the Company's principal or, in absence of a principal, most advantageous market for the specificasset or liability.

The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.

The three tiers are defined as follows:

- Level 1 —Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;
- Level 2—Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and
- Level 3—Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.

The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate.

Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable consists of amounts held back by our credit card processing company. The Company monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts is estimated based on an assessment of the Company's ability to collect on customer accounts receivable. There is judgment involved with estimating the allowance for doubtful accounts, and if the financial condition of the Company's customers were to deteriorate, resulting in their inability to make the required payments, the Company may be required to record additional allowances or charges against revenues. The Company has not historically experienced significant credit or collection problems with its customers. At December 31, 2022 and 2021, no allowance for doubtful accounts relating to the Company's accounts receivable was deemed necessary.

Long-Lived Assets

The Company reviews its property and equipment and any identifiable intangibles for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The test for impairment is required to be performed by management at least annually. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future undiscounted operating cash flow expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell. Intangible assets are stated at cost and reviewed annually to examine any impairments, usually assuming an estimated useful life of five to ten years. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings. The estimated useful lives of the Customer List and Platform and Mobile App acquired in the Golf Longshots acquisition is 3 years and 5 years, respectively (See Note 7).

Indefinite Lived Intangibles and Goodwill

The Company accounts for business combinations under the acquisition method of accounting in accordance with ASC 805, "Business Combinations," where the total purchase price is allocated to the tangible and identified intangible assets acquired and liabilities assumed based on their estimated fair values. The purchase price is allocated using the information currently available, and may be adjusted, up to one year from acquisition date, after obtaining more information regarding, among other things, asset valuations, liabilities assumed and revisions to preliminary estimates. The purchase price in excess of the fair value of the tangible and identified intangible assets acquired less liabilities assumed is recognized as goodwill.

The Company tests indefinite lived intangibles and goodwill for impairment in the fourth quarter of each year and whenever events or circumstances indicate that the carrying amount of the asset exceeds its fair value and may not be recoverable.

Revenue Recognition

The Company follows Accounting Standards Codification 606 ("ASC 606"). ASC 606 is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Our revenue is recognized by applying the following five steps: 1) identify the contracts with a customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) we satisfy a performance obligation. ASC 606 also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer purchase orders, including significant judgments.

Revenues consist primarily of nonrefundable fees derived from sports advisory services. Other revenues include fees derived from endorsements. All revenue is recognized at the time of transfer of goods or services.

Income Taxes

The Company accounts for income tax using the asset and liability method prescribed by ASC740, *"Income Taxes".* Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expectedto reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.

The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 "Income Taxes". Using that guidance, tax positions initially need to berecognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities. As of December 31, 2022 and 2021, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the consolidated financial statements.

Business Combinations

Our business combinations are accounted for under the acquisition method of accounting in accordance with ASC Topic 805, "Business Combinations" ("ASC 805"). Under the acquisition method, we recognize 100% of the assets we acquire and liabilities we assume, regardless of the percentage we own, at their estimated fair values as of the date of acquisition. Any excess of the purchase price over the fair value of the net assets and other identifiable intangible assets we acquire is recorded as goodwill. To the extent the fair value of the net assets we acquire, including other identifiable assets, exceeds the purchase price, a bargain purchase gain is recognized. The assets we acquire, and liabilities we assume from contingencies, are recognized at fair value if we can readily determine the fair value during the measurement period. The operating results of businesses we acquire are included in our consolidated statement of operations from the date of acquisition. Acquisition-related costs are expensed as incurred. See “Note 4 – Acquisition of Golf Longshots.”

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs are included in selling, general and administrative expense in the consolidated statements of operations. Advertising costs were $117,235 and $ 662,533 during the year ended December 31, 2022 and 2021, respectively.

Stock-Based Compensation

Stock-based compensation expense is measured at the grant date fair value of the award and is expensed over the requisite service period. For stock-based awards to employees, non-employees and directors, the Company calculates the fair value of the award on the date of grant using the Black-Scholes option pricing model, which includes variables such as the expected volatility of the Company’s share price, the exercise behavior of its grantees, interest rates, and dividend yields. These variables are projected based on the Company’s historical data, experience, and other factors. In the case of awards with multiple vesting periods, the Company has elected to use the graded vesting attribution method, which recognizes compensation cost on a straight-line basis over each separately vesting portion of the award as if the award was, in substance, multiple awards.

Segments

The Company uses the “management approach” to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company’s reportable segments. Management has determined that the Company has one operating segment.

Net Loss per Common Share

Net loss per common share is computed by dividing net loss by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share, if presented, would include the dilution that would occur upon the exercise or conversion of all potentially dilutive securities into common stock using the “treasury stock” and/or “if converted” methods as applicable.

The computation of basic and diluted income (loss) per share excludes potentially dilutive securities when their inclusion would be anti-dilutive, or if their exercise prices were greater than the average market price of the common stock during the period.

Potentially dilutive securities excluded from the computation of basic and diluted net loss per share are as follows:

	December 31,	
	2022	**2021**
Series A preferred shares	808,334,000	900,000,000
Total potentially dilutive shares	808,334,000	900,000,000

Reclassifications

Certain reclassifications have been made to the prior years’ data to conform to the current year presentation. These reclassifications had no effect on reported income (losses).

Recent Accounting Standards

In August 2020, the FASB issued ASU 2020-06, which simplifies the guidance on accounting for convertible debt instruments by removing the separation models for: (1) convertible debt with a cash conversion feature; and (2) convertible instruments with a beneficial conversion feature. As a result, the Company will not separately present in equity an embedded conversion feature in such debt. Instead, we will account for a convertible debt instrument wholly as debt, unless certain other conditions are met. The elimination of these models will reduce reported interest expense and increase reported net income for convertible instruments falling under the scope of those models before the adoption of ASU 2020-06. Also, ASU 2020-06 requires the application of the if-converted method for calculating diluted earnings per share and the treasury stock method will be no longer available. The Company adopted ASU 2020-06 in the first quarter of fiscal 2022 utilizing the modified retrospective method. The adoption of this guidance did not have a material impact on the Company’s consolidated financial statements and related disclosures.

In June 2016, the FASB issued ASU No. 2016-13, "Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments", which significantly changes how entities will measure credit losses for most financial assets, including accounts receivable. ASU No. 2016-13 will replace today's "incurred loss" approach with an "expected loss" model, under which companies will recognize allowances based on expected rather than incurred losses. On November 15, 2019, the FASB delayed the effective date of Topic 326 for certain small public companies and other private companies until fiscal years beginning after December 15, 2022 for SEC filers that are eligible to be smaller reporting companies under the SEC's definition, as well as private companies and not-for-profit entities. The Company does not expect the new guidance will have a material impact on its financial statements.

There are various other updates recently issued, most of which represented technical corrections to the accounting literature or application to specific industries and are not expected to a have a material impact on the Company's financial position, results of operations or cash flows.

NOTE 4 – ACQUSITION OF GOLF LONGSHOTS

On August 2, 2022 (the "Closing Date Date"), the Company completed the acquisition of 100% of the issued and outstanding membership interests of Golf Longshots, LLC, a Florida limited liability company ("Golf Longshots"), from its members pursuant to the terms and conditions of a Reorganization and Membership Interest Purchase Agreement (the "Acquisition Agreement") entered into among Winners, Inc., Golf Longshots, LLC and Daniel B. Foy, the sole member of Golf Longshots (the "Shareholder") on the Closing Date. Golf Longshots is an internet/online subscription-based company that gives weekly advice on sports picks for fantasy and sports betting with an online platform and mobile app. The Company's acquisition of Golf Longshots increased its customer base and allowed the Company to expand its services via digital marketing. Under the Acquisition Agreement, the Company paid consideration of: (i) $50,000 in cash; (ii) 20,000,000 common shares of the Company's stock (having a fair value of $184,000); and (iii) two notes payable of $50,000 each due in 30 and 60 days from the Closing Date.

The merger agreement contains representations, warranties and covenants customary for transactions of this type. Investors in, and security holders of, the Company should not rely on the representations and warranties as characterizations of the actual state of facts since they were made only as of the date of the Golf Longshots Acquisition. Moreover, information concerning the subject matter of such representation and warranties may change after the date of the Golf Longshots Acquisition, which subsequent information may or may not be fully reflected in public disclosures.
On August 2, 2022, the Company entered into an employment agreement with the sole member of Golf Longshots which did not represent additional purchase consideration.

The fair value of the assets acquired and liabilities assumed are based on management's initial estimates of the fair values on August 2, 2022 based upon its best estimates of the acquisition-date fair value of assets acquired and liabilities assumed in the acquisition. The fair values of the intangible assets and goodwill, as set forth below, were considered provisional at December 31, 2022.

Based upon the purchase price allocation, the following table summarizes the estimated fair value of the assets acquired and liabilities assumed at the date of acquisition:

Assets acquired:		
Cash	$	100
Customer base		253,900
Platform and mobile app		80,000
Goodwill		-
Total assets acquired at fair value		334,000
Liabilities assumed:		
Total liabilities assumed		-
Net assets acquired	$	334,000
Purchase consideration paid:		
Cash	$	50,000
Common shares		184,000
Promissory note		50,000
Promissory note		50,000
Total purchase consideration paid	$	334,000

The Company is in the process of utilizing an independent specialist for the valuation of the intangible assets, which may result in adjustment to the fair value of the intangible assets and goodwill. Any such adjustments to the assets acquired and liabilities assumed as a result of the independent valuation shall be recognized in earnings or loss.

The following unaudited pro forma consolidated results of operations have been prepared as if the acquisition of Golf Longshots had occurred as of the beginning of the following periods:

	For the Years Ended December 31, 2022	For the Years Ended December 31, 2021
Net Revenues	$ 211,213	$ 310,300
Net loss attributed to common stockholders	$ (1,373,257)	$ (3,225,770)
Net loss per common share, basic and diluted	$ (0.00)	$ (0.01)

Pro forma data does not purport to be indicative of the results that would have been obtained had these events actually occurred at the beginning of the periods presented and is not intended to be a projection of future results.

NOTE 5 — LOAN RECEIVABLE

In August 2019, the Company loaned $70,000 to a third party with a due date of December 1, 2019. The loan is unsecured and non-interest bearing. On December 4, 2020, the loan was extended to June 30, 2021. On July 12, 2021, the loan was extended to February 28, 2022. During the year ended December 31, 2021, the Company recorded an allowance for doubtful accounts of $70,000. The loan become past due on February 28, 2022.

NOTE 6 — NOTES RECEIVABLE – RELATED PARTY

During March 30, 2022, through August 8, 2022, the Company loaned an aggregate of $144,688 to Clickstream Corp. in exchange for promissory notes bearing interest at 10% per annum and due on demand, but no later than one year from the respective date of issuance. As of December 31, 2022, the notes receivable had a principal balance of $144,688 and accrued interest receivable of $725, or an aggregate of $145,413, which is included in current assets on the accompanying consolidated balance sheet. This transaction is considered a related party transaction since certain officers and members of the Company's Board of Directors are also members of Clickstream Corp.'s Board of Directors (See Note 9 and 13).

NOTE 7 – INTANGIBLE ASSETS

All of the Company's current identified intangible assets were assumed upon consummation of the Golf Longshots acquisition on August 2, 2022. Identified intangible assets consisted of the following at the dates indicated below:

	Gross Carrying Amount	**Accumulated Amortization**	**Carrying Value**	**Estimated Useful Life**
Customer list	$ 253,900	$ (35,013)	$ 218,887	3 years
Platform and mobile app	80,000	(6,619)	73,381	5 years
Total finite-lived intangible assets	333,900	(41,632)	292,268	
Total intangible assets, net	$ 333,900	$ (41,632)	$ 292,268	

The weighted-average amortization period for intangible assets we acquired during the year ended December 31, 2022 was approximately 3.48 years. There were no intangible assets acquired during the year ended December 31, 2021.

Amortization expense for intangible assets was $41,632 and $0 for the years ended December 31, 2022 and 2021, respectively. Total estimated future amortization expense for intangible assets is as follows:

Year Ending December 31,		
2023	$	100,633
2024		100,633
2025		65,621
2026		16,000
2027		9,381
	$	292,268

NOTE 8 — NOTES PAYABLE – RELATED PARTIES

Clickstream Corp.

On August 11, 2020, the Company borrowed from Clickstream Corp. $350,000, of which $150,000 was repaid to Clickstream Corp. by the Company in that same year. On November 6, 2020, the Company borrowed from Clickstream Corp. an additional $200,000. On December 30, 2020, the Company borrowed from Clickstream Corp. an additional $115,000. The notes were secured by all tangible and intangible assets of the Company, bore interest at a rate of 10% per annum, matured one year from the respective date of issuance and were past due as of December 31, 2021.

During the year ended December 31, 2022, the Company recorded interest expense of $393 on the notes payable. During the year ended December 31, 2022, the remaining principal balance of $90,000 as well as accrued interest of $62,312 was repaid to Clickstream Corp. The balance of the notes payable as of December 31, 2022 is $0. This transaction is considered a related party transaction since certain officers and members of the Company's Board of Directors are also members of Clickstream Corp.'s Board of Directors (See Note 9).

Other Related Parties

During the year ended December 31, 2022, the Company issued notes payable to related parties with an aggregate face value of $115,513 in exchange for cash proceeds of $92,410, representing an original issue discount ("OID") of $23,103. The notes issued on July 25, 2022 (having an aggregate face value of $75,000) are noninterest bearing while the remaining notes bear interest at 8% per annum. All of the notes require the principal and accrued interest to be paid on maturity one year from date of the respective note. The OID is debt discount that is being amortized to interest expense using the effective interest method over the term of the notes payable. During the year ended December 31, 2022, amortization of debt discount was $8,145. As of December 31, 2022, the remaining balance due on the notes is $100,555, net of debt discount of $14,957. As of December 31, 2022, accrued interest due on the notes is $878.

Acquisition Notes

On August 2, 2022, as part of the Golf Longshots Acquisition, the Company issued two promissory notes payable for $50,000 each (or an aggregate of $100,000) to the sole member of Golf Longshots due in 30 and 60 days, respectively, from the Closing Date. The notes are non-interest bearing and require a 5% late fee if not paid within 5 days of the due date. If not paid within 15 days of the due date, the notes go into default and thereafter incur interest at the highest rate allowed by law (or 18% per annum). As of December 31, 2022, the notes are in default as the Company failed to make the required payments due at maturity. As of December 31, 2022, the remaining principal due on the Acquisition notes is $100,000. As of December 31, 2022, accrued interest due on the Acquisition notes is $9,488.

As of December 31, 2022, and 2021, the balance of the notes payable and accrued interest to related parties was $210,921 and $151,919, net of debt discount of $14,957 and $0, respectively.

NOTE 9 – RELATED PARTY TRANSACTIONS

Consulting Agreements

The Company has outstanding various consulting agreements with shareholders and/or officers of the Company having initial terms ranging from 12 months to 60 months.

During the year ended December 31, 2022 and 2021, the Company recognized consulting expense – related parties of $640,000 and $617,000, respectively, which is included in selling, general and administrative expenses in the accompanying consolidated statements of operations.

Notes Receivable

During March 30, 2022 through August 8, 2022, the Company loaned an aggregate of $144,688 to Clickstream Corp. in exchange for promissory notes receivable (See Note 6 and Note 13).

Notes Payable

During the year ended December 31, 2022, the Company repaid $90,000 in principal and $62,312 of accrued interest payable in regards to the promissory notes payable to Clickstream Corp. (See Note 8).

During the year ended December 31, 2022, the Company issued notes payable to related parties with an aggregate face value of $115,513 in exchange for cash proceeds of $92,410, representing an original issue discount ("OID") of $23,103 (See Note 8).

On August 2, 2022, as part of the Golf Longshots Acquisition, the Company issued two promissory notes payable for $50,000 each (or an aggregate of $100,000) to the sole member of Golf Longshots due in 30 and 60 days, respectively, from the Closing Date (See Note 8).

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Legal Matters

From time to time, the Company may be involved in litigation relating to claims arising out of operations in the normal course of business. At December 31, 2022, there were no other pending or threatened lawsuits that could reasonably be expected to have a material effect on the results of the Company's consolidated operations and there are no proceedings in which any of the Company's directors, officers or affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to the Company's interest.

Consulting Agreements

The Company has consulting agreements with various consultants and related party consultants with a service term ranging from 12 months up to 60 months. The following table summarizes the Company's future payments/commitments as of December 31, 2022:

2022	$	399,000
2023		540,500
2024		180,000
2025		105,000
Total minimum payments	$	1,224,500

On March 1, 2022, the Company entered into an employment agreement with Todd Kobrin to become the President of VegasWinners, Inc. The term of the agreement is for one year with a monthly compensation of $1,000.

On March 1, 2022, the Company entered into an employment agreement with Andy Scott to become the Chief Marketing Officer of VegasWinners, Inc. The term of the agreement is for one year with a monthly compensation of $1,000.

On July 1, 2022, the Company entered into addendums to four employment and consulting agreements whereby the aggregate commitment amount due was decreased from $57,500 per month to $31,250 per month.

On August 2, 2022 (as amended on August 19, 2022), under the Acquisition Agreement, the Company entered into an Employment Agreement with the Shareholder. Accordingly, the Company retained Daniel B. Foy as CEO of Golf Longshots pursuant to a 2-year employment agreement whereby Mr. Foy shall be compensated: (i) the greater of: (a) $10,000 or; (b) 5% of aggregate net revenues of Golf Longshots and VegasWinners, Inc.; and (ii) 1,000,000 shares of Winners, Inc. common stock per month for the first year of employment; increasing to: (i) the greater of: (a) $12,500; or (b) 5% of aggregate net revenues of Golf Longshots and VegasWinners, Inc.; and (ii) 1,000,000 shares of Winners, Inc. common stock per month for the second year of employment. The shares shall be subject to the restrictions imposed by Rule 144 of the Securities Act of 1933.

On August 2, 2022, under the Acquisition Agreement, the Company agreed to wire a minimum of $50,000 on the first of each month for 12 consecutive months commencing September 1, 2022, to Golf Longshots to be utilized for advertising, funnel buildout (lead generation) and software development for Golf Longshots. As of December 31, 2022, $0 has been transferred for this commitment.

NOTE 11 –SERIES A CONVERTIBLE PREFERRED STOCK

Series A Convertible Preferred Stock Designation

The Company is authorized to issue 10,000,000 shares of preferred stock and has designated 9,000,000 preferred shares as Series A convertible preferred stock (the "Series A").

The Series A has the following rights and privileges as amended:

- have a Conversion Rate of 100 shares of Common Stock for each share of Series A;
- shall be treated pari passu with Common Stock except that the dividend on each share of Series A shall be the amount of dividend declared and paid on each share of common stock multiplied by the Conversion Rate;
- shall be treated pari passu with Common Stock except that the liquidation payment on each share of Series A shall be equal to the amount of the payment on each share of Common Stock multiplied by the Conversion Rate;
- shall vote on all matters as a class with the holders of Common Stock and each share of Series A shall be entitled to the number of votes per share equal to the Conversion Rate;
- shall automatically be converted into shares of common stock at its then effective Conversion Rate upon the later of:

  a. The written consent of the holders of at least a majority of the then outstanding Series A; and

  b. January 1, 2023.
- shall have anti-dilution rights (the “Anti-Dilution Rights”) until the earlier of the one-year period after the Series A converted into shares of Common Stock at its then effective Conversion Rate or January 1, 2024. The Anti-Dilution Rights shall be pro-rata to the holder’s ownership of the Series A. The Company agrees to assure that the holders of the Series A shall have and maintain at all times, full ratchet anti-dilution protection rights as to the total number of issued and outstanding shares of common stock and preferred stock of the Company from time to time, at the rate of 90%, calculated on a fully-diluted basis. In the event that the Company issues any shares of common stock, preferred stock or any security convertible into or exchangeable for common stock or preferred stock to any person or entity, the Company agrees to undertake all necessary measures as may be necessary or expedient to accommodate its performance under this Series A Designation, including, without limitation, the amendment of its articles of incorporation to the extent necessary to provide for a sufficient number of shares of authorized common stock or preferred stock to be issued to Series A holders so as to maintain in Series A holders, a 90% interest in the common stock and preferred stock of the Company, calculated on a fully diluted basis.

The Company considered accounting guidance to determine the appropriate treatment of the Series A shares. Accordingly, based on a deemed liquidation provision which causes potential cash redemption of the Series A shares, the Company recorded the issuance of its Series A as temporary equity.

<u>Redemption of Series A Shares</u>

On January 28, 2022, the Company entered into a Stock Purchase Agreement (the “Agreement”) whereby the Company agreed to repurchase 1,000,000 Series A shares owned by the Panza Family Trust (“Panza”) for the aggregate sum of $100,000 payable as follows: (i) $50,000 within one day of execution of the Agreement; and (ii) 12 equal monthly installments of $4,166.66 commencing March 1, 2022. Upon execution of the Agreement, Panza returned 500,000 Series A shares to the Company. Subsequently, each time Panza receives a monthly installment, it shall return an additional 41,666.66 shares to the Company. Whatever fraction of shares is left to accomplish the transfer of all 1,000,000 Series A shares shall be transferred in the last month.

During the year ended December 31, 2022, an aggregate of 916,660 Series A preferred shares were redeemed for $91,667 in cash, resulting in a deemed dividend of $91,667. Accordingly, the Series A convertible preferred stock was reduced by $920 and a $90,747 deemed dividend was recorded to the accumulated deficit. As of December 31, 2022, the remaining amount owed under the Agreement was $8,333.

NOTE 12 - STOCKHOLDERS’ EQUITY (DEFICIT)

<u>Issuance of Common Shares for Cash</u>

On July 22, 2022, the Company filed a Post-Qualification Offering Circular Amendment No. 2 (the “PQA”) on Form 1-A, pursuant to Regulation A (File Number: 024-11355) to: (a) add 100,000,000 additional shares of common stock to be offered by the Company pursuant to the PQA, for a revised maximum of 400,000,000 Shares; (b) add 37,150,000 additional shares of common stock to be offered by ClickStream Corporation (the “Selling Shareholder”) pursuant to the PQA, for a revised share amount of 100,000,000 Shares; and (c) reduce the offering price of the remaining 299,500,000 unsold Shares (the “Remaining Shares”) and the 100,000,000 shares of our common stock (the “Selling Shareholder Offered Shares”) offered by the Selling Shareholder, the majority owner of the Company, to $0.004 per share (the price to be fixed by a post-qualification supplement).

During the year ended December 31, 2022, the Company issued a total of 22,250,000 shares of common stock in a private placement offering for cash proceeds of $149,000.

During the year ended December 31, 2021, the Company issued a total of 75,000,000 shares of common stock in a private placement offering for cash proceeds of $3,698,000, net of direct offering costs of $52,000.

Issuance of Common Shares for Services

During the year ended December 31, 2022, the Company issued a total of 9,762,336 shares of common stock to consultants with a fair value of $99,797 for services rendered. The common shares issued were valued at the trading price at the respective date of issuances.

During the year ended December 31, 2021, the Company issued a total of 4,050,134 shares of common stock to consultants with a fair value of $320,758 for services rendered. The common shares issued were valued at the trading price at the respective date of issuance.

Issuance of Common Shares Upon Conversion of Convertible Notes

During the year ended December 31, 2021, the Company issued 15,500,000 shares of common stock in connection with the conversion of $775,000 of convertible notes payable into common shares.

Issuance of Common Shares for Golf Longshots Acquisition

On August 2, 2022, the Company issued 20,000,000 shares of common stock, having an aggregate fair value of $184,000, as part of its acquisition of Golf Longshots, LLC (See Note 4).

Issuance of Common Shares to Settle Accounts Payable

During the year ended December 31, 2022, the Company issued 2,426,587 shares of common stock to settle accounts payable of $31,745.

NOTE 13 – SUBSEQUENT EVENTS

The Company has evaluated events and transactions occurring subsequent to the unaudited consolidated balance sheet date, but before the unaudited consolidated financial statements are issued.

On February 21, 2023, the Company entered into a Settlement Agreement and General Release with Clickstream Corp. whereby Clickstream Corp. returned 154,012,000 common shares of Winners, Inc. it owned (all of its shares of Winners, Inc.,) to the Company as full settlement of $148,688 in principal and all accrued interest owed to the Company.

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, **Wayne Allyn Root** certify that:

1. I have reviewed this Disclosure Statement for **Winners, 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.

DocuSigned by:
April 26th, 2023 [Date]
Wayne Allyn Root
______ [CEO's Signature]
357AD650E2E0441...
(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, **Michael Handelman** certify that:

1. I have reviewed this Disclosure Statement for **Winners, 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.

DocuSigned by:
April 26th, 2023 [Date]
Michael Handelman
______ [CFO's Signature]
6CD8C364EE85490...
(Digital Signatures should appear as "/s/ [OFFICER NAME]")