

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

ENTERTAINMENT ARTS RESEARCH, INC.

19109 West Catawba Avenue

Suite 200

Cornelius, NC 28031

(980) 999-0270

www.earigroup.com

info@earigroup.com

2086

Quarterly Report (Quarterly Disclosure)
For the Period Ending: September 30, 2021
(the "Reporting Period")

As of September 30, 2021, the number of shares outstanding of our Common Stock was: 87,880,554

As of June 30, 2021, the number of shares outstanding of our Common Stock was: 56,450,220

As of March 31, 2021, the number of shares outstanding of our Common Stock was: 74,842,057

As of December 31, 2020, the number of shares outstanding of our Common Stock was: 74,842,057

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: ☒ No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: No: ☒

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

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.

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.

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:

1. On January 4, 2021, EARI issued 20,000,000 common B; 15,000,000 Preferred B shares; and 8,000,000 Preferred D shares to B4U Holdings, Inc., controlled by Bernard Rubin, who was then appointed CEO and sole Director upon the resignation of Joseph Saulter. (See Supplemental Information disclosure posted to otcmarkets.com on May 3, 2021, the information in which is hereby incorporated by reference)
2. ACQUISITION: On January 15, 2021, the Issuer executed a Stock Purchase Agreement to acquire 100% of the issued and outstanding Series A Preferred Stock, which represents the controlling interest, of Streetbeatz Brands Inc., a Wyoming corporation, for the issuance 5 million new shares of common stock and payment of \$250 thousand USD cash in tranches as it brings in new funding.
3. ACQUISITION: On June 1, 2021, the Issuer executed a Stock Purchase Agreement to acquire 100% of the issued and outstanding Common and Series A Preferred Stock, which represents the controlling interest, of Betta4u Brands Inc., a Delaware corporation, for the issuance 32 million new shares of common stock and payment of \$250 thousand USD cash in tranches as it brings in new funding. The Issuer has not yet issued the common stock that is part of the consideration for the acquisition. Betta4u Brands Inc., owns and operates Neo Water, Tickle Water, Zegen Company, Fury Beverages LLC and Rhino Spirits LLC

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

19109 West Catawba Avenue, Suite 200
Cornelius, NC 28031

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

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

19109 West Catawba Avenue, Suite 200
Cornelius, NC 28031

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

Yes: ☐ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

N/A

2) Security Information

Trading symbol:	<u>EARL</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>29382T400</u>	
Par or stated value:	<u>\$0.00001</u>	
Total shares authorized:	<u>700,000,000</u>	as of date: <u>September 30, 2021</u>
Total shares outstanding:	<u>87,880,554</u>	as of date: <u>September 30, 2021</u>
Number of shares in the Public Float ² :	<u>17,601,819</u>	as of date: <u>September 30, 2021</u>
Total number of shareholders of record:	<u>385</u>	as of date: <u>September 30, 2021</u>

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

Trading symbol:	<u>NA</u>	
Exact title and class of securities outstanding:	<u>Common 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>September 30, 2021</u>
Total shares outstanding:	<u>25,200,000</u>	as of date: <u>September 30, 2021</u>

Trading symbol:	<u>NA</u>	
Exact title and class of securities outstanding:	<u>Preferred 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>September 30, 2021</u>
Total shares outstanding:	<u>7,565,011</u>	as of date: <u>September 30, 2021</u>

Trading symbol:	<u>NA</u>	
Exact title and class of securities outstanding:	<u>Preferred 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>September 30, 2021</u>
Total shares outstanding:	<u>17,237,900</u>	as of date: <u>September 30, 2021</u>

Trading symbol:	<u>NA</u>	
Exact title and class of securities outstanding:	<u>Preferred 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>September 30, 2021</u>
Total shares outstanding:	<u>25,000,000</u>	as of date: <u>September 30, 2021</u>

Transfer Agent

Name: Empire Stock Transfer Inc.
Phone: (702) 818-5898
Email: brian@empirestock

² "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.

Address: 1859 Whitney Mesa Dr.; Henderson, NV 89014

Is the Transfer Agent registered under the Exchange Act?³ Yes: ☒ No: ☐

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods:

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>1/1/19</u> Common: <u>74,842,057</u> <u>10,802,911</u> Preferred:			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>06/07/21</u>	<u>Returned to Treasury</u>	<u>30,391,837</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>New Pattern Capital Ltd / Dr Gary Yu Liu</u>	<u>Cancelled Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/22/2021</u>	<u>New Issuance</u>	<u>378,000</u>	<u>Common</u>	<u>0.10c</u>	<u>No</u>	<u>Bernard M Blell</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/21/2021</u>	<u>New Issuance</u>	<u>750,000</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>Tae Won Seo</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/21/2021</u>	<u>New Issuance</u>	<u>1,875,000</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>Arlissa Campos-Ramelo</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/21/2021</u>	<u>New Issuance</u>	<u>1,875,000</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>Bryan Mapa Ramelo</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/21/2021</u>	<u>New Issuance</u>	<u>3,750,000</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>Teresita Millagracia Cebujano</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

<u>07/14/2021</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>Joseph N Sauter</u>	<u>Consulting Services</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>Gary Yu Liu</u>	<u>Consulting Services</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>52,334</u>	<u>Common</u>	<u>0.10c</u>	<u>No</u>	<u>Joel Kleinfeld</u>	<u>Consulting Services</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>7,500,000</u>	<u>Common</u>	<u>0.00001c</u>	<u>No</u>	<u>Ingrid Rubin</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>2,500,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Heather McDowell</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>2,625,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Patrick Joseph Brown</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>2,025,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Chad Allen Bailey</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Patrick Bryce Brown</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>100,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Kyle Jeffery Roberts</u>	<u>Betta4u Brands Inc. Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>William J. Coogan</u>	<u>Foody TV / Streetbeatz Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Ryan Prince Kennedy</u>	<u>Foody TV / Streetbeatz Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Cultivate Ventures Inc./ Caesar Layton</u>	<u>Foody TV / Streetbeatz Acquisition</u>	<u>Restricted</u>	<u>None</u>
<u>07/14/2021</u>	<u>New Issuance</u>	<u>3,750,000</u>	<u>Common</u>	<u>0.05c</u>	<u>No</u>	<u>Biznet Worldwide Ventures/ Richard Papaleo</u>	<u>Foody TV / Streetbeatz Acquisition</u>	<u>Restricted</u>	<u>None</u>
Shares Outstanding on Date of This Report <u>Ending Balance: Date 9/30/21</u> Common <u>87,880,554</u> Preferred: <u>10,802,911</u>									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2020, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2018 through September 30, 2020 pursuant to the tabular format above.

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

The Issuer also has 25,200,000 Common B Shares that are not included in the Common Stock outstanding number nor in the Preferred Stock outstanding number.

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements:

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.)
<u>06/02/2015</u>	<u>* 216,060</u>	<u>216,060</u>	<u>9% p.a.</u>	<u>09/30/2017</u>	<u>Convertible</u>	<u>* Silverback Capital Sam Oshana</u>	<u>Loan</u>
<u>4/20/2021</u>	<u>64,444</u>	<u>64,444</u>	<u>10% p.a.</u>	<u>4/20/2022</u>	<u>Convertible</u>	<u>Quick Capital Eilon D. Natan</u>	<u>Loan</u>
<u>4/21/2021</u>	<u>55,000</u>	<u>55,000</u>	<u>6% p.a.</u>	<u>4/21/2023</u>	<u>Convertible</u>	<u>Silverback Capital Sam Oshana</u>	<u>Loan</u>
<u>5/4/2021</u>	<u>55,556</u>	<u>55,556</u>	<u>10% p.a.</u>	<u>5/4/2022</u>	<u>Convertible</u>	<u>MacRab LLC Mackey McFarlane</u>	<u>Loan</u>
<u>7/9/2021</u>	<u>66,667</u>	<u>66,667</u>	<u>10% p.a.</u>	<u>7/9/2022</u>	<u>Convertible</u>	<u>MacRab LLC Mackey McFarlane</u>	<u>Loan</u>
<u>7/13/2021</u>	<u>66,667</u>	<u>66,667</u>	<u>10% p.a.</u>	<u>7/13/2022</u>	<u>Convertible</u>	<u>Quick Capital Eilon D. Natan</u>	<u>Loan</u>

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

*Silverback Capital acquired the \$216,060 note from Beaufort Capital on 31 August 2021.

4) Financial Statements

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

☒ U.S. GAAP

☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: Wendell Hecker

Title: Accountant

Relationship to Issuer: Independent Accountant

Provide the financial statements described below 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.

C. Balance sheet;

D. Statement of income;

E. Statement of cash flows;

F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)

G. Financial notes; and

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

The financial statements for the period ending September 30th, 2021 are hereby incorporated by reference.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

The Issuer/company has gradually transitioned in the current fiscal year to becoming a diversified conglomerate of beverage brands with owned media and marketing assets to focus on specific areas of the beverage industry that can be scaled rapidly, by utilizing its direct investment in Foody TV to market the beverage portfolio in conjunction with conventional marketing strategies. Another vertically integrated owned entity, is the Philippine distribution operation, Zegen Company.

All the company's products are manufactured, warehoused and distributed by several 3rd part contract packers and service providers. In addition, the company has contracted with independent sales brokers to sell its products in various markets.

B. Please list any subsidiaries, parents, or affiliated companies.

1. Subsidiary Media Interests: Foody TV and Sports Entertainment
2. Subsidiary: Betta4u Brands Inc., (Neo Superwater and Tickle Water)
3. Subsidiary: Fury Beverages LLC (Nature's Fury Sports Drink)
4. Subsidiary: Zegen Company (Philippine CPG Wholesale Distribution)
5. Subsidiary: Rhino Spirits LLC (White Rhino Vodka)

C. Describe the issuers' principal products or services.

The issuer/company owns beverage brands that are sold to various distributors and retailers globally. The company's basic business model is growth by acquisition driven and to operate in beverage market segments that enjoy high growth, above average margins and exceptional consumer acceptance. The portfolio of brands is diverse, operating within the alcohol and non-alcohol market segments, with a portfolio of premium waters, sports drinks and craft spirits.

6) 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 a co-working space in Cornelius, NC. All products are manufactured, warehoused, and sold by several 3rd party service providers.

7) Company Insiders (Officers, Directors, and Control Persons)

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.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% or more of any class of the issuer's securities, as well as any officer, and any director of the company, 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.**

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.</u>	<u>Officer/Director/owner >5%</u>	<u>Cornelius, NC</u>	<u>20,000,000</u>	<u>Common Stock B</u>	<u>50%</u>	—
<u>B4U Holdings Inc.</u>	<u>Officer/Director/owner >5%</u>	<u>Cornelius, NC</u>	<u>15,000,000</u>	<u>Pref Series B</u>	<u>31%</u>	—
<u>B4U Holdings Inc.</u>	<u>Officer/Director/owner >5%</u>	<u>Cornelius, NC</u>	<u>8,000,000</u>	<u>Pref Series D</u>	<u>32%</u>	—
<u>Joseph N Sauter</u>	<u>Officer/Director/owner >5%</u>	<u>Atlanta, GA</u>	<u>10,000,000</u>	<u>Pref Series D</u>	<u>40%</u>	—
<u>Dr Thomas Mensa</u>	<u>Officer/Director/owner >5%</u>	<u>Atlanta, GA</u>	<u>2,000,000</u>	<u>Pref Series D</u>	<u>8%</u>	—

**B4U Holdings managed by Bernard Rubin*

8) Legal/Disciplinary History

A. Please 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);

No

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;

No

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

No

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.

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 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.

On 12 January 2021 BCP was awarded a judgement for the outstanding note and costs for the amount of \$216,060 and the company negotiated to have the judgement vacated on 17 August 2021 based on an agreement concluded with Silverback Capital to acquire the note.

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

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: Wendell Hecker
Firm: Hecker and Associates
Address 1: _____
Address 2: _____
Phone: 954-296-4532
Email: wendellhecker@comcast.net

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

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) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name: Milan Saha
Firm: Milan Saha, Esq.
Nature of Services: Legal
Address 1: 80 Barton Road
Address 2: Plattsburgh, NY 12901

Phone: 646.397.9056
Email: milansaha.esq@gmail.com

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, Bernard Rubin certify that:

1. I have reviewed this Quarterly of 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.

11/13/2021 [Date]

/s/: Bernard Rubin [CEO's Signature]

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

Principal Financial Officer:

I, Bernard Rubin certify that:

1. I have reviewed this Quarterly of 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.

11/13/2021 [Date]

/s/: Bernard Rubin [CFO's Signature]

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

ENTERTAINMENT ARTS RESEARCH, INC.
CONSOLIDATED BALANCE SHEET
(UNAUDITED)

	September 30 2021	December 31 2020
Assets		
Current Assets		
Cash and cash equivalents	28,230	-
Accounts Receivable	31,021	-
Inventory	6,660	
Deposit	-	-
Total Current Assets	65,911	-
Intangible Assets-Goodwill-Technology License	509,000	509,000
Investment in Betta4uBrands	11,734,389	
Investments in Streetbeatz	500,000	
Total Assets	12,809,300	509,000
Liabilities		
Accrued Derivative	8,117	8,117
Accounts Payable	46,519	60,924
Notes Payable	528,834	283,300
Biznet Worldwide Ventures-Loan Payable	250,000	
Stock Payable	2,450,146	
Convertible Notes Payable-Net of Discount	10,369	10,369
Total Liabilities	3,293,985	362,710
Stockholders' Equity		
Common Stock, 200,000,000 authorized 87,880,554 and 51,303,133 issued and outstanding @\$.00001 respectively	879	512
Common Stock B, 50,000,000 authorized, 25,200,000 and 5,200,000 issued and outstanding @\$.00001 respectively	252	52
Preferred Stock,A 200,000,000 authorized and 7,565,011 and 7,663,010 shares issued @ \$.00001 par value, respectively	76	77
Preferred Stock B, 25,000,000 shares authorized, 17,237,900 and 2,237,900 issued and outstanding shares @\$.00001 respectively	172	22
Preferred Stock, D 25,000,000 shares authorized 25,000,000 and 17,000,000 issued and outstanding shares issued @ \$.00001 respectively	250	170
Additional Paid in Capital	20,218,754	10,477,077
Retained Earnings (Deficit)	(10,705,068)	(10,331,620)
Total Stockholders' Equity	9,515,315	146,290
Total Liabilities and Stockholders' Equity	12,809,300	509,000

ENTERTAINMENT ARTS RESEARCH, INC.
STATEMENT OF OPERATIONS
(UNAUDITED)

	Nine Months Ended		Three Months Ended	
	September 30	September 30	September 30	September 30
	2021	2020	2021	2020
Total Revenue	386,597	-	131,961	-
Cost of goods sold	483,862		220,294	
Gross Profit	(97,265)		(88,333)	
Expenses				
Investor Relations	-	-	-	-
Marketing	429		113	
General and Administrative	275,754	-	178,163	-
Total operating expenses	276,183	-	178,276	-
Loss from operations	(373,448)	-	(266,609)	-
Loss(Gain) on Derivatives	-	-	-	-
Amortization of Deferred Costs	-	-	-	-
Profit (Loss)	(373,448)	-	(266,609)	-

ENTERTAINMENT ARTS RESEARCH, INC.
STATEMENT OF CASH FLOWS

	For the nine months ended September 30, 2021	For the nine months ended September 30, 2020
Net income (Loss)	(373,448)	-
Stock issued	-	-
Derivative	-	-
Accounts Receivable	(31,021)	
Inventory	6,660	
Accounts Payable and accrued expenses	60,075	-
Notes Payable	245,534	
Amortization of Note Discount		
Net cash provided by operating activities	<u>(92,200)</u>	<u>-</u>
Cash flow from Investing activities		
Cash flow from Financing Activities	120,430	-
Proceeds from notes		
Contributions		
Reduction of Debt	<u>-</u>	<u>-</u>
Net cash provided by investing and financing activities	120,430	-
Net increase (decrease) in cash	28,230	-
Cash-beginning	<u>-</u>	<u>-</u>
Cash - ending	<u><u>28,230</u></u>	<u><u>-</u></u>

ENTERTAINMENT ARTS RESEARCH , INC.
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2021

DESCRIPTION	Common Stock Shares	Amount	Common Stock B Shares	Amount	Preferred Stock A Shares	Amount	Preferred Stock B Shares	Amount	Preferred Stock D Shares	Amount	Additional Paid in Capital	Accumalated Deficit	Total Stockholders' Equity
Balance June 30, 2021	56,450,220	563	25,200,000	252	7,565,011	76	17,237,900	172	25,000,000	250	10,597,027	(10,438,459)	159,881
Common stock issued	31,430,334	316									9,621,727		
Common stock cancelled													
Net Loss												(266,609)	
Balance September 30, 2021	87,880,554	879	25,200,000	252	7,565,011	76	17,237,900	172	25,000,000	250	20,218,754	(10,705,068)	9,515,315

Entertainment Arts Research Inc.
Notes to Financial Statements
September 30, 2021
(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 and Arts Research, Inc.

On 4 January 2021, the company issued preferred stock which resulted in a change of control and management. (see the [disclosure of change of control](#)). The company continues to develop virtual reality applications and software but has now diversified into streaming media channels and packaged consumer goods in the beverage space. This diversification and growth by acquisition strategy will allow the company to generate immediate revenue from existing consumer brands that will in turn be supported by owned media, with content generation to market and advertise our brands.

Our mailing address is Entertainment Arts Research Inc., 19109 West Catawba Ave, Suite 200, Cornelius, NC 28031 and our telephone number is (980) 999-0270. The company website address is www.earigroup.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. The Company specifically derives income from the following:

1. The Sale of Beverage products to distributors and retailers.
2. Virtual Reality Application design development, contract for services.
3. Business Consulting Services
4. Streaming Media Channels and Advertising

For the period June 30 31 to September 30, 2021, there was \$131,961 in total revenue.

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.

The guidance also establishes a fair value hierarchy for measurements of fair value as follows:

- Level 1 - quoted market prices in active markets for identical assets or liabilities.
- Level 2 - inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 - unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The Company's financial instruments consist of accounts payable, accrued expenses, notes payable, notes payable - related party, loan payable - related party, convertible notes payable, convertible notes payable - related party and deferred rent payable. The carrying amount of the Company's financial instruments approximates their fair value as of December 31, 2019 and December 31, 2020, due to the short-term nature of these instruments.

The Company accounts for its derivative liabilities, at fair value, on a recurring basis under level 3.

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

None

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 505-50-45-1) 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

\$28,230 at September 30, 2021.

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

\$31,021 at September 30, 2021.

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

\$6,660 at September 30, 2021

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 September 30, 2021

Property and equipment is recorded at cost less accumulated depreciation. Replacements, maintenance and repairs which do not improve or extend the lives of the respective assets are charged to expense as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Impairment of Long-Lived Assets

None at 30 September 2021

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.

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 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.

On January 15, 2021, the Company entered into a Stock Purchase Agreement with Biznet Worldwide Ventures Inc. to acquire Streetbeatz Brands Inc (A Wyoming Corporation) along with their holdings, Foody TV Acquisitions of Florida Inc and Sports & Entertainment TV for \$250,000 and 5 million common shares of EARI. The company plans to fund Streetbeatz Brands Inc with \$250,000 over a 12-month period and in return, will receive 25% of all profits that are generated.

On June 1, 2021, the Issuer executed a Stock Purchase Agreement to acquire 100% of the issued and outstanding Common and Series A Preferred Stock, which represents the controlling interest, of Betta4u Brands Inc., a Delaware corporation, for the issuance of 28,680,334 shares of common stock and payment of \$250 thousand USD cash in tranches as it brings in new funding. Betta4u Brands Inc., owns and operates Neo Water, Tickle Water, Zegen Company, Fury Beverages LLC and Rhino Spirits LLC.

Prepaid Expenses and Other Assets

None at 30 September 2021

Loans payable

On September 30, 2021, the total notes payable shown on the balance sheet of \$528,834 is comprised of \$216,060 relating to a note dated June 2, 2015 which was acquired by Silverback Capital on June 2, 2021 plus additional notes concluded this year for \$312,774 received by the company. The Company calculated a derivative liability using the black shoes module using a volatility rate of 198% and a risk-free interest rate of .017% which resulted in a liability of \$8,117. The company has secured funding commitments and is currently negotiating with several investment groups to finance required working capital.

Equity

Preferred and Common Stock For the period ending September 30, 2021 issued and outstanding.

Common Stock, 700,000,000 authorized
87,880,554 issued and outstanding.

Common Stock B, 50,000,000 authorized,
25,200,000 issued and outstanding.

Preferred Stock A, 200,000,000 authorized and
7,565,011 shares issued and outstanding.

Preferred Stock B, 25,000,000 shares authorized,
17,237,900 issued and outstanding.

Preferred Stock D, 25,000,000 shares authorized,
25,000,000 issued and outstanding.

Subsequent Events

None