

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Blue Star Opportunities Corp.

A Nevada Corporation

50 West Liberty Street, Suite 880, Reno, Nevada 89501, USA

(438)501-6500

info@duro-design.com

SIC code 7313; SIC code 7819; SIC code 2400

Quarterly Report

For the period ending September 30, 2023 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

122,602,694 as of September 30, 2023

122,602,694 as of December 31, 2022

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 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.

Present Name: Blue Star Opportunities Corp.

f/k/a Green Zap Inc. until July 14, 2008.

f/k/a NPW Development Inc. until October 31, 2005.

f/k/a NPower Digital Media Inc. until July 8, 2005.

f/k/a/ ERICA until June 14, 2005.

f/k/a Window Interior Marketing Company from September 9, 1986 until September 8, 1992.

Originally incorporated in the State of Nevada on September 9, 1986 under the name Window Interior Marketing Company.

The Corporation's name was changed to Blue Star Opportunities Corp. on July 14, 2008.

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):

Blue Star Opportunities Corp., Nevada, active

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

None.

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

None.

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

None.

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

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

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

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Liberty Stock Transfer

Phone: +1-732-372-0707

Email: info@libertystocktransfer.com

Address: 788 Shrewsbury Ave., Suite 2163, Tinton Falls, NJ 07724, USA

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:	<u>BSTO</u>
Exact title and class of securities outstanding:	<u>Common Shares</u>
CUSIP:	<u>096060 108</u>
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>350,000,000</u> as of date: <u>September 30, 2023</u>
Total shares outstanding:	<u>122,602,694</u> as of date: <u>September 30, 2023</u>
Total number of shareholders of record:	<u>245</u> as of date: <u>Septemeber 30, 2023</u>

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

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

Trading symbol:	_____
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____ as of date: _____
Total shares outstanding:	_____ as of date: _____

Total number of shareholders of record: _____ as of date: _____

Other classes of authorized or outstanding equity securities:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Preferred Series A</u>
CUSIP (if applicable):	_____
Par or stated value:	<u>\$10</u>
Total shares authorized:	1000 as of date: <u>September 30, 2023</u>
Total shares outstanding (if applicable):	<u>0</u> as of date: <u>September 30, 2023</u>
Total number of shareholders of record (if applicable):	0 as of date: <u>September 30, 2023</u>

Exact title and class of the security:	<u>Preferred Series B</u>
CUSIP (if applicable):	_____
Par or stated value:	<u>0.0001\$</u>
Total shares authorized:	<u>25,000</u> as of date: <u>September 30, 2023</u>
Total shares outstanding (if applicable):	<u>0</u> as of date: <u>September 30, 2023</u>
Total number of shareholders of record (if applicable):	<u>0</u> as of date: <u>September 30, 2023</u>

Exact title and class of the security:	<u>Preferred Series C</u>
CUSIP (if applicable):	_____
Par or stated value:	<u>0.0001\$</u>
Total shares authorized:	<u>2000</u> as of date: <u>September 30, 2023</u>
Total shares outstanding (if applicable):	<u>0</u> as of date: <u>September 30, 2023</u>
Total number of shareholders of record (if applicable):	<u>0</u> as of date: <u>September 30, 2023</u>

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

One vote per share, no dividend, no preemptive rights.

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

Preferred A. As a class holds a supermajority vote of 51%. Has no conversion rights.

Preferred B. Non-Voting. Carries a dividend at the rate per annum of five percent (5%) of the Stated Value per share shall accrue on each outstanding share from and after the date of the original issuance of such shares. (Subject to appropriate adjustment in the event of any stock dividend, stock split, combination or other similar recapitalization with respect to the Preferred Stock) .The Preferred Accruing Dividends shall accrue from day to day, whether or not declared, and shall be cumulative and non-compounding; provided, however, that such Preferred Accruing Dividends shall be payable only when, as, and if declared by the Board of Directors and the Corporation shall be under no obligation to pay such Preferred Accruing Dividends. The Board of Directors and the Corporation can elect to pay dividends owed in cash or in common shares. No cash dividends shall be paid on the Common Stock unless the Preferred Accruing Dividends are paid. Except for stock dividends or distributions for which adjustments are to be made pursuant to Section 7, Holders shall be entitled to receive, and the Corporation shall pay, dividends on shares of Preferred Stock equal (on an as-if-converted-to-Common Stock basis) to and in the same form as dividends actually paid on shares of the Common Stock when, as and if such dividends are paid on shares of the Common Stock.

Preferred C. Non-Voting. Convertible into common stock at the same conditions of Preferred B shares described above.

3. Describe any other material rights of common or preferred stockholders.

None.

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date December 31, 2022 Common: <u>122,602,694</u> Preferred: <u>0</u>			*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. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> date: September 30, 2023 Common: <u>122,602,694</u> Preferred: <u>0</u>									

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. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)

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.otcm Markets.com).

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

During the third quarter of the year the Company was able to continue sustaining higher levels of revenue. With its high-quality line of pre-finished product. The company continued its activity in the film production and media business. The company has been looking to acquire films, TV series and other media projects as a strategy for growing the company's business. Such acquisitions will include existing television properties, motion pictures, series concepts, scripts, media channels and distribution businesses. The Company continues to derive the totality of its revenues from managing its sustainable resource cork and wood flooring products, offering clients a wide variety of natural cork and bamboo that come exclusively from top-certified managed wood farms. We offer superior products with respect to aesthetics, variety and durability as compared to most other brands. The Company has been continuing to look for acquisitions that can enhance growth and shareholder value and is engaged in advanced discussion for one such major acquisition.

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

Laurel Leaf LLC is a film production affiliate owned by Laurel Harris.

C. Describe the issuers' principal products or services.

The Company is a self-contained, value-added reseller of the primary resource, applying its own proprietary staining, coloration and varnishing to retail customers across a broad spectrum, from the smallest home renovation project to large-scale commercial outlays. Top quality pre-finished cork tiles are a core product line and we are a leading North American supplier to architect and design firms and their clients. Our product can be seen in major museums, churches, universities and other institutions.

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.

We do not own any real estate and do not have long term leases.

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the 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.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Joseph Hozer</u>	<u>Chair</u>	<u>Montreal, Quebec</u>	<u>49,000,000</u>	<u>Common</u>	<u>39%</u>	<u> </u>
<u>Laurel Harris</u>	<u>President</u>	<u>Colorado Springs, CO</u>				<u> </u>
<u>Laurel Leaf LLC</u>	<u>Owner</u>	<u>Colorado Springs, CO</u>	<u>50,000,000</u>	<u>Common</u>	<u>40%</u>	<u>Laurel Harris</u>

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: Morgan E. Petitti, Esq.
Address 1: 118 W. Streetsboro Road, # 317, Hudson, Ohio 44236, USA
Address 2: _____
Phone: 330 697 8548
Email: PetittiLaw@gmail.com

Accountant or Auditor

Name: Nicolas Kanellopoulos
Firm: TriLogic - Accounting, Organizational, Management solutions
Address 1: Chabanel Street West, suite 1114, Montréal, QC H2N 2C4
Address 2: _____
Phone: (514) 995 7017
Email: nicolas@trilogic-fn.com

Investor Relations

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

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

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: Gerard Dab
Firm: _____
Nature of Services: Consultant
Address 1: 5010 Sherbrooke Street, apartment 26, Westmount, QC H3Z 1H4
Address 2: _____
Phone: (438) 501 6500
Email: gerard.dab@dialmproductions.co

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):

Name: Gerard Dab
Title: Consultant
Relationship to Issuer: None.

Describe the qualifications of the person or persons who prepared the financial statements:

Gerard Dab has served as a Board of Director Audit committee Chair of SEC reporting issuers, CFO of public companies, as well as 20+ years as CEO of US public companies.

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

Blue Star Opportunities Corp.

FINANCIAL STATEMENTS

Blue Star Opportunities Corp.

BALANCE SHEET

Q3 September 30, 2023

	30-Sept.-2023	30-Sept.-2022
	Q3	Q3
	\$	\$
ASSETS		
CURRENT		
Cash	54,525	12,183
Receivables	414,657	342,058
Other current assets	468,925	714,937
	938,107	1,069,178
FIXED ASSETS	584,309	279,108
INTANGIBLE ASSETS	5,733,923	5,733,923
TOTAL	7,256,339	7,082,209
LIABILITIES		
CURRENT		
Accounts payable	576,651	348,895
Short term loans	115,000	-
Other current liabilities	341,177	559,768
	917,828	908,663
DEFERRED REVENUE	-	-
SHAREHOLDERS' EQUITY		
Capital Surplus	-	-
Stockholder equity - Issued 122,692,694 Shares	4,516,383	4,511,483
Retained earnings (Deficit)	1,822,128	1,662,063

6,338,511	6,173,546
7,256,339	7,082,209

Blue Star Opportunities Corp.
INCOME AND EXPENSES
Q2 June 30, 2023

	30-Sept.-2023	30-Sept.-2022
	Q3	Q3
	\$	\$
REVENUE	2,813,137	2,521,502
OPERATING EXPENSES		
Cost of revenue	1,555,614	1,387,145
Research & Development	-	-
Selling, general and administrative	768,695	683,308
Other	220,882	242,676
	2,545,191	2,313,129
NET INCOME (LOSS) BEFORE INTEREST AND OTHER	267,946	208,373
INTEREST AND OTHER		
Financial expenses		-
Other expenses (income)	-	-
NET INCOME (LOSS) FOR THE QUARTER	267,946	208,373
PER SHARE	0.0022	0.0028

Blue Star Opportunities Corp.
RETAINED EARNINGS (DEFICIT)
Q2 June 30, 2023

30-Sept.-2023 30-Sept.-2022

	Q3 \$	Q3 \$
<i>Retained Earnings, at beginning</i>	<u>1,554,182</u>	<u>1,453,690</u>
<i>Net income (loss)</i>	<u>267,946</u>	<u>208,373</u>
<i>Balance, at end</i>	<u>1,822,128</u>	<u>1,662,063</u>

Blue Star Opportunities Corp.
CHANGES IN SHAREHOLDERS EQUITY
Q2 June 30, 2023

	30-Sept.-2023 Q3 \$	30-Sept.-2022 Q3 \$
Common Shares, at beginning	122,692,634	73,602,733
Changes	-	-
Common Shares, at end	122,692,634	73,602,733
Common Stock, at beginning	4,516,383	4,511,483
Changes	-	-
Common Stock, at end	4,516,383	4,511,483
Additional Paid-In Capital, at beginning		-
Changes		-
Additional Paid-In Capital, at end		-
Accumulated Earnings	<u>1,554,182</u>	<u>1,518,894</u>
Changes	<u>267,946</u>	<u>208,373</u>
Accumulated Earnings	<u>1,822,128</u>	<u>1,727,267</u>
Total Shareholders' Equity, at beginning	6,070,565	6,074,291

Changes	267,946	208,373
Total Shareholders' Equity, at end	6,338,511	6,282,664

Blue Star Opportunities Corp.
Statement of Cash Flows
Q3 September 30 2023

	30-Sept.-2023 Q3 \$	30-Sept.-2022 Q3 \$
Operating Activities		
Net income (Loss)		
	267,946	208,373
Depreciation		-
Accounts Receivables	(180,159)	(175,272)
Other assets	(68,355)	(207,932)
Prepaid expenses and deposits		-
(Decrease) Increase in accounts payable and accrued liabilities	321,795	216,631
Cash (used in) operating activities	341,227	41,800
Financing Activities		
Reduction in Capital Surplus		-
Changes in capital stock	-	(4,900)
Cash provided by financing activities	-	(4,900)
Investing activities		
Reduction to fixed assets	(305,201)	(14,076)
Additions to intangible assets		-
Cash flows provided by (used in) investing activities	(305,201)	(14,076)

(Decrease) Increase Cash and cash equivalents	36,026	22,824
Beginning of period	18,499	49,661
End of period	54,525	72,485

1. Growth Company

The Company was Originally incorporated under the laws of the State of Nevada on September 9, 1986 as Window Interior Marketing Company. The Company changed its name to Blue Star Opportunities Corp. on July 14, 2008. The Company's fist shareholder is Mr. Joseph Hozer of Montreal, Canada, who also serves as Company Chair.

Blue Star Opportunities Corp. has been a highly creative designer and creator of high end environmentally friendly flooring materials. The Company's deep bench of expertise in artistic and creative development provided its management with the experience to take advantage of an opportunity to expand into the new world of media production ushered in by the advent of multiple streaming platforms. Blue Star Opportunities Corp. is now a developer and supplier of entertainment and media products for a fast-evolving marketplace with an ever-growing demand for meaningful, relevant, and consciously creative productions. The Company expects that the management and deployment of media assets offers a unique opportunity for expanding the business and building shareholder value. Emmy-winning producer and renowned actress Laurel Harris has joined the Company to be Chief Executive Officer as well as being in charge of productions and development. She unites an award-winning team of entertainment professionals with her decades long experience in the entertainment industry. Working alongside teams from the BBC and PBS, she traveled the world to film such notable figures as Nobel Peace Laureates Archbishop Desmond Tutu and His Holiness the Dalai Lama. Harris has been recognized with an EMMY, multiple NATOA, and TELLY awards for producing. The company is still in the process of diversifying from its activities as a supplier of ecofriendly flooring materials. Its Duro-Design brand is well established in the North American cork flooring market. The Company has many institutional installations in Universities, Museums, high tech companies, hotels and churches.

2. Summary of Significant Accounting Principles

a) Basis of Presentation and Fiscal Year

These are the Quarterly financial statements prepared for Q3 2023 that closed on September 30, 2023. prepared in accordance with GAAP .

b) Use of Estimates

The Company regularly evaluates estimates and assumptions related to useful life and recoverability of long-lived assets, allowances for doubtful accounts, sales returns and allowances, inventory reserves, stock-based compensation expense, warranty liabilities and deferred income tax asset valuations. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources

c) Cash and Cash Equivalents

The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

3. Summary of Significant Accounting Policies (continued)

a) Allowance for Doubtful Accounts

The Company evaluates the collectability of accounts receivable based on a combination of factors. In cases where the Company is aware of circumstances that may impair a specific customer's ability to meet its financial obligations subsequent to the original sale, the Company will record an allowance against amounts due, and thereby reduce the net recognized receivable to the amount the Company reasonably believes will be collected. The allowance for doubtful accounts as of September 30, 2023 was negligible.

b) Property and Equipment- fixed assets

Property and equipment is stated at cost, less accumulated amortization, and consists of office furniture and equipment, leasehold improvements and assets under capital lease. Amortization of office furniture is computed using the straight-line method over five years. Amortization of computer hardware and software is computed using the straight-line method over three years. Amortization of leasehold improvements is computed using the straight-line method over five years. Amortization of assets under capital lease is computed using the straight-line method over the term of the lease.

c) Long-Lived Assets

In accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets", the Company tests long-lived assets or asset groups for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. Circumstances which could trigger a review include, but are not limited to: significant decreases in the market price of the asset; significant adverse changes in the business climate or legal factors; accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of the asset; current period cash flow or operating losses combined with a history of losses or a forecast of continuing losses associated with the use of the asset; and current expectation that the asset will more likely than not be sold or disposed significantly before the end of its estimated useful life. The rise in assets is due in part to the acquisition of new product and to an increased value of our commercial agreements.

d) Development Costs

Costs related to the enhancement of internally developed or purchased product are charged to operations. The Company has not capitalized any product development costs during the period.

e) Basic and Diluted Net Income (Loss) Per Share

The Company computes net income (loss) per share in accordance with SFAS No. 128, "Earnings per Share" which requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period including stock options, using the treasury stock method, and convertible preferred stock, using the if-converted method.

f) Financial Instruments

The carrying value of cash, accounts receivable, advances to related parties, other assets, accounts payable, accrued liabilities, advances from related parties and capital lease obligation approximate fair value due to the relatively short maturity of these instruments. Financial instruments which potentially subject the Company to a concentration of credit risk consist primarily of cash and accounts receivable. The Company deposits cash with a high- quality financial institution.

g) Inventory

The value of inventories as of September 30, 2023 was \$664,648. Inventory is stated at the lower of cost or net realizable value.

h) Revenue Recognition

Staff Accounting Bulletin No. 104 "Revenue Recognition", revenue will only be recognized when the price is fixed or determinable, persuasive evidence of an arrangement exists, the service is performed, and collectability is reasonably assured. The Company's revenue contracts are accounted for in conformity with Accounting Research Bulletin No. 45 "Long-Term Construction-Type Contracts" ("ARB 45"), using the relevant guidance in SOP 81-1 "Accounting for Performance of Construction-Type and Certain Production-Type Contracts", unless specified criteria for separate accounting for any service element are met. The Company uses the completed contract method to recognize revenues from finished product sales.

i) Comprehensive Loss

SFAS No. 130, "Reporting Comprehensive Income," establishes standards for the reporting and display of comprehensive loss and its components in the financial statements.

j) Reclassifications

No reclassifications have been made to the prior period's financial statements.

k) Advertising Costs

Advertising costs are charged to operations as incurred.

l) Stock-based Compensation

There was no stock based compensation for the period. Accordingly, there was no effect on the Company's reported gain from operations, cash flows or earning per share as a result of adopting SFAS No 123R.

m) Recently Issued Accounting Pronouncements

n) Provision Against Future Cost Overrun

The Company has made no provision against potential future cost overruns related to the implementation of its Software Solutions, and the provision of services to its clients.

4. Advances to Related Parties

None.

5. Advances from Related Parties

None.

6. Preferred Stock

For the quarter ended September 30, 2023 Company issued no Preferred Stock.

7. Common Stock

For the quarter ended September 30, 2023 the Company issued no Common shares.

8. Stock Options

For the quarter ended September 30, 2023 the Company issued no options.

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, Laurel Harris certify that:

1. I have reviewed this Disclosure Statement for Blue Star Opportunities Corp.;
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.

November 14, 2023

“/s/(Laurel Harris)”

Principal Financial Officer:

I, Joseph Hozer certify that:

1. I have reviewed this Disclosure Statement for Blue Star Opportunities Corp.;
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.

November 14, 2023

"/s/(Joseph Hozer)"