Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

BLUE CHIP TECHNOLOGIES CORP.,
a Nevada Corporation

30 N. Gould St. Suite R
Sheridan, WY 82801
Tel: 202-780-4025
Email: andrew@bluechiptech.io

SIC Code 7990 – Services (Misc. Amusement & Recreation)

Annual Report

For the period ending December 31, 2023
(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

109,634,536 as of **April 15, 2023**
109,634,536 as of **December 31, 2023**
80,634,536 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[4] of the company has occurred during this reporting period:

Yes: ☒ No: ☐

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[4] "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.

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

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

On September 11, 2008, the Company was incorporated under the name Hermes Jets, Inc.
On February 4, 2015, the Company changed its name to Continental Beverage Brands Corporation.
On May 24, 2023, the Company changed its name to Blue Chip Technologies Corp.

Current State and Date of Incorporation or Registration: **Nevada**
Standing in this jurisdiction: (e.g. active, default, inactive): **Active**

Prior Incorporation Information for the issuer and any predecessors during the past five years:

The Company is presently in good standing in the State of Nevada, and there is no relevant prior incorporation information or predecessor information for the past five years other than that set forth above, as applicable.

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

None.

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

On March 20, 2023, Continental Beverage Brands Corporation, a Nevada corporation (the "Company") entered into an Asset Purchase Agreement ("Purchase Agreement"), by and among the Company, on the one hand, ("Buyer"), on the one hand, and JT Technologies LLC ("JTLLC") and Nitish Sharma, an individual ("Sharma") and the sole managing member of JTLLC, on the other hand (collectively, JTLLC and Sharma are hereinafter referred to as the "Seller") whereby the Company acquired various big data analytics related assets from the Seller for use in the gaming industry to analyze player behavior and fraud protection, among other similar information. Collectively, all intellectual property, proprietary and non-proprietary technology, know-how, and all other assets of the Seller that maybe, directly, or indirectly, applied to big data analytics in the gaming industry are referred to hereinafter as the "Acquired Assets." In exchange for the Acquired Assets, the Company issued 5,000,000 restricted shares of the Buyer's common stock (the "Common Shares") to Seller. Each of the Corporation and Seller made customary representations, warranties, covenants, and indemnities in connection with the Purchase Agreement. A description of the specific terms and conditions of the acquisition are set forth in the Purchase Agreement, which is attached as Exhibit A to the Company's "Supplemental Disclosure – Change in Shell Company Status" report as filed with OTC Markets on March 27, 2023, and is incorporated herein by reference.

On September 18, 2023, the Company received notice of resignation from Mr. Andrew Gaudet ("Mr. Gaudet") from the positions of President, Chief Executive Officer, Treasurer, Chief Financial Officer, and, Secretary of the Company (the "Resignation"). Mr. Gaudet's resignation was not the result of any disagreements between Mr. Gaudet and the Company relating to the Company's operations, policies, or practices. Mr. Gaudet retained his position as a member of the Company's Board of Directors.

Effective the same day, the Company entered an Executive Employment with Gurneet Kaur ("Ms. Kaur") whereby Ms. Kaur agreed to serve as the Company's Chief Executive Officer, President, Chief

Financial Officer, Treasurer, Secretary, and as Chairman of the Company's Board of Directors. Under the terms of the Employment Agreement, Ms. Kaur will receive a base salary of $84,000 per year, payable at a rate of $7,000 per month during the Term. Additionally, the Company issued Ms. Kaur 24,000,000 restricted shares of the Company's common stock. Ms. Kaur accepted the appointments, effective as of October 1, 2023.

The foregoing description of the Employment Agreement is qualified in its entirety by reference to the full text of the Employment Agreement, which is attached as Exhibit A to the Company's "Supplemental Information - Corporate Events (Ind Directors & Change of Control)" report as filed with OTC Markets on September 22, 2023, and is incorporated herein by reference.

On October 5, 2023, the Company appointed Mr. Gaudet to serve as the Company's Chief Operating Officer.

Address of the issuer's principal executive office:

30 N. Gould St. Suite R
Sheridan, WY 82801

Address of the issuer's principal place of business:
☒ *Check if principal executive office and principal place of business are the same address:*

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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:

- **Security Information**

Transfer Agent

Name:	**VStock Transfer LLC**
Phone:	**(212) 828-8436**
Email:	**info@vstocktransfer.com**
Website:	**www.vstocktransfer.com**
Address:	**18 Lafayette Place**
	Woodmere, NY 11598

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	**CBBB**	
Exact title and class of securities outstanding:	**Common Stock**	
CUSIP:	**21116R107**	
Par or stated value:	**$0.0001**	
Total shares authorized:	**300,000,000**	**as of date: December 31, 2023**
Total shares outstanding:	**109,634,536**	**as of date: December 31, 2023**
Total number of shareholders of record:	**134**	**as of date: December 31, 2023**

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

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Other classes of authorized or outstanding equity securities that do not have a trading symbol:

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 that do not have a trading symbol). 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 Preferred Stock**	
CUSIP (if applicable):	**N/A**	
Par or stated value:	**$0.0001**	
Total shares authorized:	**10,000,000**	**as of date: December 31, 2023**
Total shares outstanding:	**0**	**as of date: December 31, 2023**
Total number of shareholders of record:	**0**	**as of date: December 31, 2023**

Exact title and class of the security:	**Series B Preferred Stock**	
CUSIP (if applicable):	**N/A**	
Par or stated value:	**$0.0001**	
Total shares authorized:	**10,000,000**	**as of date: December 31, 2023**
Total shares outstanding:	**0**	**as of date: December 31, 2023**
Total number of shareholders of record:	**0**	**as of date: December 31, 2023**

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

None.

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.

The common stock votes one vote per share on all matters brought before the shareholders of the company, including the election of directors. Shareholders are entitled to dividends if and when declared by the board of directors of the company. The common stock of the company does not have preemption rights.

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

On November 1, 2023, the Company filed Amended and Restated Articles of Incorporation whereby the Company designated 10,000,000 shares of blank check preferred stock as Series A Preferred Stock and 10,000,000 shares of blank check preferred stock as Series B Preferred Stock.

The following is a description of the material rights of our Series A Preferred Stock:

- The maximum number of shares of Series A Preferred Stock this Corporation is authorized to issue is Ten Million (10,000,000), with a stated par value of $0.0001 per share.
- The Series A Preferred Stock shall rank senior to all Common Stock and any other class of securities that is specifically designated as junior to the Series A Preferred Stock.
- The Series A Preferred Stock shall not have the right to vote on any matters, questions, or

proceedings of this Corporation.

- The Series A Preferred Stock is entitled to receive dividends from the Issuance Date thereof at the annual rate of three percent (3%) (the "Dividends") of the Original Issue Price, payable by the Board of Directors in quarterly installments. The Dividends shall cease to accrue on shares of Series A Preferred Stock on the date of any Conversion, as set forth herein. Distributions shall be paid on the Series A Preferred Stock on a Quarterly Basis ("Quarterly Divided") to all holders of Series A Preferred Stock on the last day of each quarter, or on March 31, June 30, September 30, and December 31. Such distributions shall be calculated by multiplying the total amount of Series A Preferred Stock owned by 3%, which amount shall equal the distribution to each holder. The Quarterly Dividends shall be paid in 24 Month Common Stock Purchase Warrants with an exercise price to be determined by the Company's Board of Directors at the time of the payment of the dividend, but in no event shall the exercise price of the 24 Month Common Stock Purchase Warrants be less than Seventy- Five (75%) of the then fair market value of the shares of the Company's Common Stock.
- Holders of the Series A Preferred Stock must hold their Preferred shares for a period one (1) year from the Issuance Date prior to converting their Series A Preferred Shares to Common Shares.
- Subject to an ownership limitation of 4.99%, each share of Series A Preferred Stock shall be convertible at the option of the holder thereof and without the payment of additional consideration by the holder thereof, at any time, and from time to time, from and after the One (1) Year anniversary of the Issuance Date, into a number of shares of Common Stock determined by dividing (i) the total number of Series A Preferred Shares being converted by (ii) the Conversion Price (the "Conversion Ratio"). The conversion price for the Series A Preferred Stock (the "Conversion Price") shall be equal to $1.00 per share, which may be adjusted from time to time as hereinafter provided.

The following is a description of the material rights of our Series B Preferred Stock:

- The total number of shares of Series B Preferred Shares this Corporation is authorized to issue is Ten Million (10,000,000), with a stated par value of $0.0001 per share.
- With respect to distribution of assets upon liquidation, dissolution or winding up of the Company, whether voluntary or involuntary, all Shares of the Series B Preferred Stock shall rank senior to all Common Stock and pari passu to the Series A Preferred Stock.
- Each share of Series B Preferred Stock shall be convertible at the option of the Holder thereof at any time, and from time to time, from and after the One (1) Year anniversary of the Issuance Date, into a number of shares of Common Stock determined by dividing (i) the total number of Series B Preferred Shares being converted by (ii) the Conversion Price (the "Conversion Ratio"). The conversion price for the Series B Preferred Stock (the "Conversion Price") shall be equal to $1.00 per share, which may be adjusted from time to time as hereinafter provided.
- The Holder of the Series B Preferred Stock shall not have the right to vote on any matters, questions, or proceedings of this Corporation.
- Holders of the Series B Preferred Stock must hold their Preferred shares for a period one (1) year from the Issuance Date prior to converting their Series B Preferred Shares to Common Shares.
- Following the expiration of the Hold Period, the Corporation shall issue to the Holders bonus shares of the Corporation's Common Stock in such amount to be the number of Series B Preferred held by each Holder by (ii)"). The Board of Directors shall have the authority, in its discretion, to grant the Bonus Shares to the Holders. Each Bonus Share shall constitute a transfer of a restricted Common Share to the Holder, without other payment therefor, as a bonus to the Holder.

As of the date of this Report, there are NIL shares of Preferred Stock issued and outstanding.

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.

- **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.

- **Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.**

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Date: December 31, 2021	Opening Balance Common: 80,634,536 Preferred: 0		*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.**
9/13/22	New Issuance	38,944,965	Common	$0.001	Yes	Andrew Gaudet	Compensation	Restricted	4(a)(2)
9/15/22	Cancellation	(7,480,738)	Common	n/a	No	Nathan Nowak	Cancellation	n/a	n/a
9/15/22	Cancellation	(1,790,642)	Common	n/a	No	Lions Bay Holdings, Inc. (Nathan Nowak)	Cancellation	n/a	n/a
9/15/22	Cancellation	(4,900,000)	Common	n/a	No	John Jabat	Cancellation	n/a	n/a
9/15/22	Cancellation	(5,194,084)	Common	n/a	No	Marlon Castillo	Cancellation	n/a	n/a
12/31/22	Cancellation	(20,000)*(1)*	Common	n/a	No	Everything Produce Inc.	Cancellation	n/a	n/a

03/20/23	New Issuance/ Subsequently Transferred	(5,000,000)*(2)(3)*	Common	$0.001	Yes	Nitish Sharma	Asset Purchase Agreement	Restricted	4(a)(2)
5/11/23	New Issuance/ Subsequently Transferred	(43,944,965)*(2)(3)*	Common	$0.001	No	Nitish Sharma	Stock Purchase Agreement	Restricted	4(a)(2)
9/18/23	Transfer	43,944,965*(3)*	Common	$0.001	No	Gurneet Kaur	Stock Purchase Agreement	Restricted	4(a)(2)
9/18/23	Transfer	5,000,000*(3)*	Common	$0.001	No	Gurneet Kaur	Stock Purchase Agreement	Restricted	4(a)(2)
9/18/23	New Issuance	24,000,000*(3)*	Common	$0.001	No	Gurneet Kaur	Employment Agreement	Restricted	4(a)(2)
Shares Outstanding on Date of This Report: Date: December 31, 2023	Ending Balance: Common: 109,634,536 Preferred: 0								

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

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

(1) On November 24, 2020, the Company announced the acquisition of 100% of the ownership equity of Everything Produce Inc. (a British Columbia, Canada Company) in exchange for 38,500,000 common shares of CBBB and the cancellation of 49,000,000 from a related party. However, of the 38,500,000 shares of common stock, only 38,480,000 shares were issued. 20,000 shares of common stock have been treated as issuable since November 24, 2020, but as that transaction has now been cancelled, these 20,000 shares were cancelled as of December 31, 2022, and are thus no longer issuable.

(2) On April 12, 2023, Nitish Sharma ("Sharma") and Andrew Gaudet ("Gaudet") entered into a Stock Purchase Agreement whereby, Sharma purchased from Gaudet 43,944,965 shares of the Company's restricted common stock for an aggregate purchase price of Four Thousand Three Hundred ($4,300.00) dollars.

(3) On September 18, 2023, Gurneet Kaur ("Kaur") and Nitish Sharma ("Sharma") entered into a Stock Purchase Agreement whereby Kaur purchased from Sharma one hundred percent (100%) of the restricted shares of the Company's common stock owned by Sharma equal to 48,944,965 shares for an aggregate purchase price of Four Thousand Nine Hundred ($4,900.00) dollars.

- **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.)
12/31/2014 - 3/31/2016	$117,437	$73,228	$44,209	1/01/19	None.	Hans Wadsack	Loan
6/30/2015	$3,461	$2,500	$961	1/01/19	None.	Sterling Mayfield	Loan
3/31/2016	$20,000	$20,000	NIL	1/01/19	None.	Sterling Mayfield	Loan
2/4/2021	$28,172	$15,487 (3)	$12,685	On Demand.	None. (1)(2)	Estele Ortiz Alvarado	Loan
2/4/2021	$20,198	$11,103 (4)	$9,905	On Demand.	None. (1)(2)	Estele Ortiz Alvarado	Loan

11/12/19	$82,500	$75,000	$7,500	On Demand.	Principal convertible into common stock at $0.00893 per share per Court Order. (1)(2)	Lime Tree Holdings Ltd. Beneficial Owner: Peter Smith	Loan
11/16/2020	$26,592	$8,000 (5)	$18,592	On Demand.	None. (1)(2)	Estele Ortiz Alvarado	Loan
12/31/2020	$54,910	$39,222	$15,689	On Demand.	None.	Andrew Gaudet	Loan
7/31/2022	$29,006	$25,402	$3,605	On Demand.	None.	Andrew Gaudet	Loan
9/13/2022	$2,736	$2,422	$314	On Demand.	None.	Andrew Gaudet	Loan
10/1/2022	$450	$400	$50	On Demand.	None.	Andrew Gaudet	Loan
11/2/2022	$556	$498	$314	On Demand.	None.	Andrew Gaudet	Loan
11/11/2022	$3,563	$3,199	$364	On Demand.	None.	Andrew Gaudet	Loan
12/31/2022	$825	$750	$75	On Demand.	None.	Andrew Gaudet	Loan
1/5/2023	$2,583	$2,459	$124	On Demand.	None.	Andrew Gaudet	Loan
1/30/2023	$3,845	$3,660	$185	On Demand	None	Andrew Gaudet	Loan
3/15/2023	$8,918	$8,490	$428	On Demand.	None.	Andrew Gaudet	Loan
6/06/2023	$1,616	$1,541	$78	On Demand	None	Andrew Gaudet	Loan
06/30/2023	$4,801 (6)	$4,571	$230	On Demand	N/A	Krisper Eternity, S.A. de C.V. Beneficial Owner: Maria del Rosario Leyva Meneses	Loan
07/25/2023	$796 (6)	$763	$33	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan
09/29/2023	$7,528 (6)	$7,341	$187	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan
10/05/2023	$2,626	$2,500	$126	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan
10/17/2023	$5,252	$5,000	$252	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan
10/18/2023	$13,665	$13,000	$665	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan
11/09/2023	$8,403	$8,000	$403	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan
12/19/2023	$1,025	$976	$49	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan
12/21/2023	$12,605	$12,000	$605	On Demand	N/A	Krisper Eternity, S.A. de C.V.	Loan

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

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

1. *On October 14, 2020, Antevorta Capital Partners, Ltd. ("ACP") filed an action in the United States District Court for District Maryland Northern Division seeking court approval of a Settlement Agreement dated October 2, 2020, whereby the Company would issue shares to settle the principal amount of three notes (the "Notes") due and owing to ACP totaling $100,000 (the "Settlement Amount"). The Settlement Agreement was exclusive of and did not include any interest and/or penalties due and owing to ACP per the terms of the Notes and the Settlement Agreement. Per the terms of the Court approved settlement date November 16, 2020 (the "Court Order"), ACP was entitled to convert the Settlement Amount into 11,025,000 free-trading shares of Company common stock, with an ownership limitation of 4.99%. On February 4, 2021, ACP converted $25,000 of the Settlement Amount (the notes issued on January 23, 2019, for $15,000 and the on August 9, 2019, for $10,000) into 2,800,000 free-trading shares of Company common stock. Presently,*
   $75,000 of the Settlement Amount remains due and owing to ACP, with all of such funds arising from the loan on November 12, 2019.
2. *As the Court Order and Settlement Agreement addressed only the principal amounts in the three referenced notes, the interest and/or penalties due and owing on all such notes as of November 16, 2020, has been separated out and new notes were issued resulting therefrom.*
3. *This amount represents only the interest and/or penalties due as of February 4, 2021 (the date on which the principal amount was converted into shares of the Company) per the terms of the original note issued on January 23, 2019, for $15,000 and is in accordance with the terms of the Court Order which only addressed the principal amount of this note.*
4. *This amount represents only the interest and/or penalties due as of February 4, 2021 (the date on which the principal amount was converted into shares of the Company) per the terms of the original note issued on August 9, 2019, for $10,000 and is in accordance with the terms of the Court Order which only addressed the principal amount of this note.*
5. *This amount represents only the interest and/or penalties due as of November 16, 2020 (the date of the Court Order) per the terms of the original note issued on November 12, 2019, for $75,000 and is in accordance with the terms of the Court Order which only addressed the principal amount of this note.*
6. *The funds were loaned as of or prior to the dates indicated, the loans were consolidated per lender as of the date indicated.*

- **Issuer's Business, Products and Services**

The purpose of this section is to provide a clear description of the issuer's current operations.
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")

On March 20, 2023, Continental Beverage Brands Corporation, a Nevada corporation (the "Company") entered into an Asset Purchase Agreement ("Purchase Agreement"), by and among the Company, on the one hand, ("Buyer"), on the one hand, and JT Technologies LLC ("JTLLC") and Nitish Sharma, an individual ("Sharma") and the sole managing member of JTLLC, on the other hand (collectively, JTLLC and Sharma are hereinafter referred to as the "Seller") whereby the Company acquired various big data analytics related assets from the Seller for use in the gaming industry to analyze player behavior and fraud protection, among other similar information. Collectively, all intellectual property, proprietary and non-proprietary technology, know-how, and all other assets of the Seller that maybe, directly, or indirectly, applied to big data analytics in the gaming industry are referred to hereinafter as the "Acquired Assets." In exchange for the Acquired Assets, the Company issued 5,000,000 restricted shares of the Buyer's common stock (the "Common Shares") to Seller. Each of the Corporation and Seller made customary representations, warranties, covenants, and indemnities in connection with the Purchase Agreement. A description of the specific terms and conditions of the acquisition are set forth in the Purchase Agreement, which is attached as Exhibit A to the Company's "Supplemental Disclosure – Change in Shell Company Status" report as filed with OTC Markets on March 27, 2023, and is incorporated herein by reference.

Accordingly, and through the acquisition of the Acquired Assets, the Company now holds certain big data analytics software based intellectual property for use in the gaming ("Big Data Analytics IP"). As this industry is constantly evolving and facing various challenges such as maintaining fair play, preventing problem gaming, and ensuring regulatory compliance always poses a major challenge. One solution to these challenges is the use of big data analytics, which can help identify patterns, detect anomalies, and provide personalized recommendations to players. The player characteristics chosen as research questions are useful to understand player preferences, based on the evidence available in the literature. Accordingly, there is evidence that the psychological traits of the players, their preferred game elements or mechanics and their age and gender are related to players' choice of games or genres. Our Big Data Analytics IP provides a system and method for using big data analytics in the gaming industry to maintain fair play and gaming integrity. The system collects data from various sources such as player behavior, transaction history, social media, and more. The data is then processed and analyzed using various algorithms and techniques to generate insights and predictions. These insights can be used to improve player experience, prevent fraud, identify high-risk players, and

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

Bluechip Technologies LLC, a Dubai limited liability company
Bluechip Technologies LLC, a Wyoming limited liability company

C. Describe the issuers' principal products or services.

Please see Section 4(A), above.

- **Issuer's Facilities**

The goal of this section is to provide investors 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. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

Our office is located in a shared office space which presently is sufficient for our needs, and we pay approximately $500.00 a month.

- **All Officers, Directors, and Control Persons of the Company**

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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. 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 investors 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 owners.

Name of Officer/ Director and Control Person	**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***(1)*
Andrew Gaudet*(2)*	Director, Chief Operating Officer	Oakville, ON Canada	1,000,000	Common	00.91%
Gurneet Kaur*(3)*	Chief Executive Officer, President, Chief Financial Officer, Treasurer, Secretary, and as Chairman of the Company's Board of Directors	Dubai, U.A.E.	72,944,965	Common	66.53%
Sameer Kudsia*(4)*	Director	Dubai, U.A.E.	NIL		NIL
Navneet B. Tayal*(4)*	Director	Dubai, U.A.E.	NIL		NIL

(1) Based upon 109,634,536 shares of common stock outstanding as of December 31, 2023.

(2) On September 18, 2023, the Company received notice of resignation from Mr. Andrew Gaudet from the positions of President, Chief Executive Officer, Treasurer, Chief Financial Officer, and, Secretary of the Company. Mr. Gaudet retained his position as a member of the Company's Board of Directors. Thereafter, on October 5, 2023, the Company appointed Mr. Gaudet to serve as the Company's Chief Operating Officer.

(3) On September 18, 2023, the Company entered into an Executive Employment Agreement with Ms. Gurneet Kaur whereby Ms. Kaur agreed to serve as the Company's Chief Executive Officer, President, Chief Financial Officer, Treasurer, Secretary, and as Chairman of the Company's Board of Directors.

(4) On September 19, 2023, the Company appointed two independent directors to its Board, Mr. Sameer Kudsia and Mr. Navneet B. Tayal, both will serve until the next annual meeting of the Company or until their respective successor is duly appointed.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

- **Legal/Disciplinary History**

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

   None.

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities,

commodities, financial- or investment-related, insurance or banking activities;

None.

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

None.

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None.

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None.

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

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 to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None.

- **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.
Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: **Jessica Lockett, Esq.**
Firm: **Lockett + Horwitz**
Address: **2 South Pointe, Suite 275**
Lake Forest, CA 92630
Phone: **949-540-6540**
Email: **jlockett@lhlawpc.com**

Name: **Chris Dieterich, Esq.**

Firm: **Dieterich & Associates**
Address: **815 Moraga Drive, Suite 207**
Los Angeles, CA 90049
Phone: **(310) 312-6888**
Email: **venturelaw@gmail.com**

Accountant or Auditor

Name: **Shamar Tobias**
Firm: **Blue Chip Accounting, LLC**
Nature of Services: **Accounting**
Address 1: **8475 S. Eastern Ave.**
Address 2: **Suite 200**
Phone: **702-625-6406**
Email: **info@consultbc.com**

Investor Relations

None.

All other means of Investor Communication:

X (Twitter): **None.**
Discord: **None.**
LinkedIn: **None.**
Facebook: **None.**
[Other] **None.**

[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: **Shamar Tobias**
Firm: **Blue Chip Accounting, LLC**
Nature of Services: **Accounting**
Address 1: **8475 S. Eastern Ave.**
Address 2: **Suite 200**
Phone: **702-625-6406**
Email: **info@consultbc.com**

9) Disclosure & Financial Information

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

Name: **Gurneet Kaur**
Title: **Chief Executive Officer**
Relationship to Issuer: **Officer**

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

☐ IFRS

☒ U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name:	**Shamar Tobias**
Title:	**Certified Public Accountant**
Relationship to Issuer:	**Outside Accountant**

Describe the qualifications of the person or persons who prepared the financial statements:[5]

Mr. Tobias is the founder of Blue Chip Accounting, LLC and he is a Certified Public Accountant.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

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, Gurneet Kaur, certify that:

1. I have reviewed this Disclosure Statement for Blue Chip Technologies 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.

April 17, 2024

/s/ Gurneet Kaur
Principal Executive Officer

Principal Financial Officer:

I, Gurneet Kaur, certify that:

1. I have reviewed this Disclosure Statement for Blue Chip Technologies 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.

April 17, 2024

/s/ Gurneet Kaur

Principal Financial Officer

Exhibit A

Financial Statements

for

December 31, 2023

BLUE CHIP TECHNOLOGIES CORP.
(FKA CONTINENTAL BEVERAGE BRANDS CORPORATION)
BALANCE SHEETS

	December 31, 2023	December 31, 2022
ASSETS		
Current assets		
Cash	$ -	$ -
Total current assets	-	-
Intangible assets	875,000	-
Total assets	875,000	-
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	128,889	96,430
Notes payable - related party	88,042	71,892
Notes payable	149,879	95,728
Convertible notes payable	109,591	109,591
Total current liabilities	476,401	373,641
Total liabilities	476,401	373,641
Stockholders' deficit		
Preferred stock, $0.0001 par value, 280,000,000 shares authorized, 109,634,536 and 80,634,536 and shares issued and outstanding as of December 31, 2023 and 2022, respectively	-	-
Series A Preferred stock, $0.0001 par value, 20,000,000 shares authorized, 0 and 0 and shares issued and outstanding as of December 31, 2023 and 2022, respectively	-	-
Series B Preferred stock, $0.0001 par value, 20,000,000 shares authorized, 0 and 0 and shares issued and outstanding as of December 31, 2023 and 2022, respectively	-	-
Common stock, $0.0001 par value, 700,000,000 shares authorized, 109,634,536 and 80,634,536 and shares issued and outstanding as of December 31, 2023 and 2022, respectively	109,635	80,635
Additional paid in capital	27,718,265	23,944,265
Accumulated deficit	(27,429,301)	(24,398,541)
Total stockholders' deficit	398,599	(373,641)
Total liabilities and stockholders' deficit	$ 875,000	$ -

BLUE CHIP TECHNOLOGIES CORP.
(FKA CONTINENTAL BEVERAGE BRANDS CORPORATION)
STATEMENTS OF OPERATIONS

	For the year ended December 31, 2023	For the year ended December 31, 2022
Revenue	$ -	$ -
Operating expenses		
General and administrative	2,937,878	7,788,993
Professional fees	63,087	17,502
Total operating expenses	3,000,965	7,806,495
Loss from operations	(3,000,965)	(7,806,495)
Other income (expenses)		
Interest expense	(29,795)	(28,412)
Total income (expenses)	(29,795)	(28,412)
Net loss before tax provision	(3,030,760)	(7,834,907)
Tax provision	-	-
Net loss from continuing operations	$ (3,030,760)	$ (7,834,907)
Net loss from discontinued operations before tax provision	$ -	$ (160,218)
Tax provision for discontinued operations	$ -	
Net loss from discontinued operations	$ -	$ (160,218)
Net loss	$ (3,030,760)	$ (7,995,125)
Net loss per common share from continuing operations - basic and diluted	$ (0.03)	$ (0.11)
Net loss per common share from discontinued operations- basic and diluted	$ --	$ (0.00)
Net loss per common share - basic and diluted	$ (0.03)	$ (0.12)
Net loss per common share - basic and diluted		
Weighted average number of common shares outstanding - basic and diluted	88,917,549	68,201,860

See accompanying notes to the consolidated financial statements
No assurance provided.

BLUE CHIP TECHNOLOGIES CORP.
(FKA CONTINENTAL BEVERAGE BRANDS CORPORATION)
STATEMENTS OF STOCKHOLDERS' DEFICIT

	Common Stock		**Additional**	**Accumulated**	**Total Stockholders'**
	Shares	**Amount**	**Paid-in Capital**	**Deficit**	**Deficit**
Balance, December 31, 2021	61,075,035	61,075	17,317,411	(17,918,394)	(539,908)
Stock issued for services	38,944,965	38,945	7,750,048	-	7,788,993
Spin-off of Everything Produce	(19,385,464)	(19,385)	(1,123,194)	1,514,978	372,399
Net loss	-	-	-	(7,995,125)	(7,995,125)
Balance, December 31, 2022	80,634,536	80,635	23,944,265	(24,398,541)	(373,641)
Stock issued for intangle assets	5,000,000	5,000	870,000	-	875,000
Stock issued for services	24,000,000	24,000	2,904,000	-	2,928,000
Net loss	-	-	-	(3,030,760)	(3,030,760)
Balance, December 31, 2023	109,634,536	109,635	27,718,265	(27,429,301)	398,599
				-	

See accompanying notes to the consolidated financial statements
No assurance provided.

BLUE CHIP TECHNOLOGIES CORP.
(FKA CONTINENTAL BEVERAGE BRANDS CORPORATION)
STATEMENTS OF CASH FLOWS

	For the year ended			
	December 31, 2023		December 31, 2022	
Cash Flows from Operating Activities				
Net loss from continuing operations	$	(3,030,760)	$	(7,834,907)
Net loss from discontinued operations	$	-	$	(160,218)
Adjustments to reconcile net loss to net cash provided by operating activities:				
Shares issued for services		2,928,000		7,788,993
Spin-off of Everything Produce		-		372,399
Changes in assets and liabilities				
Accounts payable and accrued liabilities		32,459		1,419
Net cash used in continuing operating activities		(70,301)		167,686
Operating cash flow from discontinued operations		-		(200,356)
Net cash used in operating activities		(70,301)		(32,670)
Cash Flows from Investing Activities:				
Net cash used in investing activities		-		-
Cash Flows from Financing Activities:				
Proceeds from notes payable		54,151		-
Advances - realted party		16,150		32,670
Net cash provided by financing activities		70,301		32,670
Net decrease in cash		-		-
Cash, beginning of period		-		-
Cash, end of period	$	-	$	-
Supplemental disclosure of cash flow information				
Cash paid for interest	$	-	$	-
Cash paid for taxes	$	-	$	-

SUPPLEMENTARY DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:

Shares issued for intangle asssets	$	875,000	$	-

NOTE 1 – NATURE OF BUSINESS AND OPERATIONS

Organization

Blue Chip Technologies Corp. (Formerly Continental Beverage Brands Corporation) (the "Company or "CBBB") was incorporated in the State of Nevada on September 11, 2008. At that time the primary business of the Company was to act as a global broker for business and private jets by connecting travelers (corporations, institutions and wealthy private individuals) with executive aircraft that are independently owned and operated by third party companies or individuals. On February 5, 2015, the Company changed its name to better reflect its anticipated new business direction. The Company had received approval of its Federal Permit to distribute alcoholic beverages, which would be accomplished, through its subsidiaries, Continental Beverage Inventory and Warehousing Ltd., and promotional activities through Continental Beverage Marketing and Promotion Inc. In early 2016, the Company abandoned its activities and ceased to operate.

On March 20, 2023, the "Company entered into an Asset Purchase Agreement by and among the Company, on the one hand and JT Technologies LLC ("JTLLC") and Nitish Sharma, an individual and the sole managing member of JTLLC, on the other hand whereby the Company acquired various big data analytics related assets from the Seller for use in the gaming and gambling industry to analyze player behavior and fraud protection, among other similar information. Collectively, al intellectual property, proprietary and non-proprietary technology, know-how, and all other assets of the seller that maybe, directly, or indirectly, applied to big data analytics in the gaming and gaming industry are referred to hereinafter as the "Acquired Assets". In exchange for the Acquired Assets, the Company issued 5,000,000 restricted shares of the 2. Buyer's common stock to Seller.

On May 26, 2023, the Company changed its name to Blue Chip Technologies Corporation.

On September 18, 2023, the Company received notice of resignation from Mr. Andrew Gaudet from the positions of President, Chief Executive Officer, Treasurer, Chief Financial Officer, and Secretary. Mr. Gaudet retained his position as a member of the Company's Board of Directors.

Effective the same day, the Company entered into an Executive Employment with Gurneet Kaur whereby Ms. Kaur agreed to serve as the Company's Chief Executive Officer, President, Chief Financial Officer, Treasurer, Secretary, and as Chairman of the Company's Board of Directors. On the same day, and pursuant to a Stock Purchase Agreement, Ms. Kaur acquired 48,944,965 shares of common stock from Nitish Sharma. Accordingly, Ms. Kaur now owns 72,944,965 restricted shares of our common stock, which represents approximately 66.53% of the total issued and outstanding shares of common stock.

BASIS OF PRESENTATION

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States. Management is of the opinion that all necessary adjustments have been made to make these interim consolidated financial statements not misleading.

NOTE 2 – GOING CONCERN

The accompanying financial statements have been prepared in US dollars and in accordance with accounting principles generally accepted in the United States ("GAAP") on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. During the year ended December 31, 2023, the Company incurred net losses of $3,030,760 and accumulated deficits of $27,429,301. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

We are entirely dependent on our ability to attract and receive funding from either the sale of securities or outside sources such as private investment or a strategic partner. We currently have no firm agreements or arrangements with respect to any such financing and there can be no assurance that any needed funds will be available to us on acceptable terms or at all. The inability to obtain sufficient funding of our operations in the future will restrict our ability to grow and reduce our ability to continue to conduct business operations. Our failure to raise additional funds will adversely affect our business, and may require us to suspend our operations, which in turn may result in a loss to the purchasers of our common stock. If we are unable to obtain necessary financing, we will likely be required to curtail our development plans. Any additional equity financing may involve substantial dilution to our then existing stockholders.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ significantly from those estimates.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes.

Intangible assets
The Company follows Financial Accounting Standard Board's (FASB) Codification Topic 350-10 ("ASC 350-10"), "Intangibles – Goodwill and Other". According to this statement, intangible assets with indefinite lives are no longer subject to amortization, but rather an annual assessment of impairment by applying a fair-value based test. Under ASC 350-10, the carrying value of assets are calculated at the lowest level for which there are identifiable cash flows.

Stock-based compensation
The Company follows ASC 718-10, "Stock Compensation", which addresses the accounting for transactions in which an entity exchanges its equity instruments for goods or services, with a primary focus on transactions in which an entity obtains employee services in share-based payment transactions. ASC 718-10 is a revision to SFAS No. 123, "Accounting for Stock-Based Compensation," and supersedes Accounting Principles Board ("APB") Opinion No. 25, "Accounting for Stock Issued to Employees," and its related implementation guidance. ASC 718-10 requires measurement of the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). Incremental compensation costs arising from subsequent modifications of awards after the grant date must be recognized.

Concentration of Credit Risk
The Company has no off-balance-sheet concentrations of credit risk such as foreign exchange contracts, options contracts or other foreign hedging arrangements. The Company maintains all of its cash balances with two financial institutions in the form of demand deposits.

Income Taxes
The Company's calculation of its tax liabilities involves dealing with uncertainties in the application of complex tax laws and regulations in various taxing jurisdictions. The Company recognizes tax liabilities for uncertain tax positions based on management's estimate of whether it is more likely than not that additional taxes will be required. The Company had no uncertain tax positions as of December 31, 2023 and 2022.

Deferred income taxes are recognized in the consolidated financial statements for the tax consequences in future years of differences between the tax basis of assets and liabilities and their financial reporting amounts based on enacted tax laws and statutory tax rates. Temporary differences arise from net operating losses, differences in depreciation methods of archived images, and property and equipment, stock-based and other compensation, and other accrued expenses. A valuation allowance is established when it is determined that it is more likely than not that some or all of the deferred tax assets will not be realized.

The application of tax laws and regulations is subject to legal and factual interpretation, judgment and uncertainty. Tax laws and regulations themselves are subject to change as a result of changes in fiscal policy, changes in legislation,

the evolution of regulations and court rulings. Therefore, the actual liability for U.S., or the various state jurisdictions, may be materially different from management's estimates, which could result in the need to record additional tax liabilities or potentially reverse previously recorded tax liabilities. Interest and penalties are included in tax expense.

The Company includes interest and penalties arising from the underpayment of income taxes in the statements of operation in the provision for income taxes. As of December 31, 2022 and 2021, the Company had no accrued interest or penalties related to uncertain tax positions.

Earnings per share
The Company follows ASC Topic 260 to account for the earnings per share. Basic earnings per common share ("EPS") calculations are determined by dividing net income by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per common share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding. During periods when common stock equivalents, if any, are anti-dilutive they are not considered in the computation.

Revenue Recognition
The Company recognizes revenue from its contracts with customers in accordance with *ASC 606 – Revenue from Contracts with Customers.* The Company recognizes revenues when satisfying the performance obligation of the associated contract that reflects the consideration expected to be received based on the terms of the contract.

Revenue related to contracts with customers is evaluated utilizing the following steps: (i) Identify the contract, or contracts, with a customer; (ii) Identify the performance obligations in the contract; (iii) Determine the transaction price; (iv) Allocate the transaction price to the performance obligations in the contract; (v) Recognize revenue when the Company satisfies a performance obligation.

Fair Value of Financial Instruments
The Company measures fair value in accordance with ASC 820 - Fair Value Measurements. ASC 820 defines fair value and establishes a three-level valuation hierarchy for disclosures of fair value measurements. ASC 820 establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, ASC 820 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by ASC 820 are:

Level 1 - Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2 - Inputs (other than quoted market prices included in Level 1) are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.

Level 3 - Inputs reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and the risk inherent in the inputs to the model. Valuation of instruments includes unobservable inputs to the valuation methodology that are significant to the measurement of fair value of assets or liabilities.

As defined by ASC 820, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale, which was further clarified as the price that would be received to sell an asset or paid to transfer a liability ("an exit price") in an orderly transaction between market participants at the measurement date

The reported fair values for financial instruments that use Level 2 and Level 3 inputs to determine fair value are based on a variety of factors and assumptions. Accordingly, certain fair values may not represent actual values of the Company's financial instruments that could have been realized as of December 31, 2023 and 2022 or that will be recognized in the future, and do not include expenses that could be incurred in an actual settlement. The carrying amounts of the Company's financial assets and liabilities, such as cash, accounts receivable, receivables from related parties, prepaid expenses and other, accounts payable, accrued liabilities, and related party and third-party notes payables approximate fair value due to their relatively short maturities. The Company's notes payable approximates the fair value of such instrument based upon management's best estimate of terms that would be available to the Company for similar financial arrangements on December 31, 2023 and 2022.

Recent Accounting Pronouncements

In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires contract assets and contract liabilities acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with ASC 606, Revenue from Contracts with Customers, as if it had originated the contracts. Under the current business combinations guidance, such assets and liabilities are recognized by the acquirer at fair value on the acquisition date. This new guidance is effective for the Company for its fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. Early adoption is permitted, including adoption in an interim period. The Company is evaluating its potential impact but does not expect the new standard to have a material impact on the Company's results of operations or cash flows.

In June 2016, the FASB issued ASU 2016-13, Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments on October 1, 2020 ("ASU 2016-13"). ASU 2016-13 requires entities to use a new forward-looking "expected loss" model that reflects expected credit losses, including credit losses related to trade receivables, and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, which generally will result in the earlier recognition of allowances for losses. As the Company was a Smaller Reporting Company at the time of issuance of the ASU, the Company expects to adopt the ASU effective October 1, 2023, including the interim periods within the fiscal year. Early application of the adoption is permitted. The Company is evaluating its potential impact but does not expect the new standard to have a material impact on the Company's results of operations or cash flows.

In August 2020, the FASB issued ASU 2020-06, "Debt - Debt with Conversion and Other Options (subtopic 470-20) and Derivatives and Hedging - Contracts in Entity's Own Equity (subtopic 815-40)," which reduces the number of accounting models in ASC 470-20 that require separate accounting for embedded conversion features. As a result, a convertible debt instrument will be accounted for as a single liability measured at its amortized cost as long as no other features require bifurcation and recognition as derivatives. By removing those separation models, the effective interest rate of convertible debt instruments will be closer to the coupon interest rate. Further, the diluted net income per share calculation for convertible instruments will require the Company to use the if-converted method. The treasury stock method should no longer be used to calculate diluted net income per share for convertible instruments. The amendment will be effective for the Company for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Company is evaluating its potential impact but does not expect the new standard to have a material impact on the Company's results of operations or cash flows.

NOTE 4 – Asset Purchase Agreement

On March 20, 2023, the "Company entered into an Asset Purchase Agreement by and among the Company, on the one hand and JT Technologies LLC ("JTLLC") and Nitish Sharma, an individual and the sole managing member of JTLLC, on the other hand whereby the Company acquired various big data analytics related assets from the Seller for use in the gaming and gambling industry to analyze player behavior and fraud protection, among other similar information. Collectively, al intellectual property, proprietary and non-proprietary technology, know-how, and all other assets of the seller that maybe, directly, or indirectly, applied to big data analytics in the gaming and gaming industry. In exchange for the Acquired Assets, the Company issued 5,000,000 restricted shares valued at $875,000.

The Company evaluated the Asset Purchase Agreement in accordance with ASC 805 – Business Combinations which notes the threshold requirements of a business combination that includes the expanded definition of a "business" and defines elements that are to be present to be determined whether an acquisition of a business occurred. No "activities" of the acquiree were acquired. Instead, the Company obtained control of a set of inputs (the acquired assets). Thus, the Company determined agreement is an acquisition of assets, not an acquisition of a business in accordance with ASC 805. The total purchase price of $875,000 in connection with the assets acquired is included in intangible assets, in the balance sheets.

NOTE 5 –NOTES PAYABLE

Promissory notes payable as of December 31, 2023 and 2022 consists of the following:

December 31, 2023		December 31, 2022	
$	73,228	$	73,228
	2,500		2,500
	20,000		20,000
	4,571		-
	763		-
	7,341		-
	2,500		-
	5,000		-
	13,000		-
	8,000		-
	976		-
	12,000		-
$	149,879	$	95,728

During the year ended December 31, 2023, the Company has issued various promissory notes amounting to $54,151 for general operating purposes. The notes carry an interest rate of 10% and are due upon demand.

During the year ended December 31, 2023, the Company recorded interest expense of $7,110.

NOTE 6 –CONVERTIBLE NOTES PAYABLE

Convertible notes payable as of December 31, 2023 and 2022 consists of the following:

December 31, 2023		December 31, 2022	
$	15,487	$	15,487
	11,103		11,103
	75,000		75,000
	8,000		8,000
$	109,591	$	109,591

During the year ended December 31, 2023 and 2022, the Company recorded interest expense of $14,682 and $18,722, respectively.

NOTE 7 – RELATED PARTY TRANSACTIONS

During the years ended December 31, 2023 and 2022, the Company has received various advances from a shareholder amounting to $16,150 and $0 for general operating purposes, respectively. The notes carry an interest rate of 10% and are due upon demand. As of December 31, 2023 and 2022, the Company had notes due to the shareholder of $88,042 and 71,892, respectively.

During the year ended December 31, 2023 and 2022, the Company recorded interest expense of $8,003.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

From time to time, the Company may become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. Litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm business. Management is currently not aware of any such legal proceedings or claims that could have, individually or in the aggregate, a material adverse effect on our business, financial condition, or operating results.

NOTE 9 - INCOME TAXES

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. The Company recorded the valuation allowance due to the uncertainty of future realization of federal and state net operating loss carryforwards. The deferred income tax assets are comprised of the following on December 31, 2023 and 2022:

		2023		2022
Deferred income tax assets:	$	5,760,153	$	5,123,064
Valuation allowance		(5,760,153)		(5,123,064)
Net deferred tax asset	$	-	$	-

Reconciliation between the statutory rate and the effective tax rate is as follows on December 31, 2023 and 2022:

	2023	2022
Effective Tax Rate Reconciliation:		
Federal statutory tax rate	21.0%	21.0%
State taxes, net of federal benefit	0.0%	0.0%
Change in valuation allowance	(21.0) %	(21.0) %
Effective tax rate	0.0%	0.0%

As of December 31, 2023, the Company had net operating loss carryforwards of approximately $27,429,301 and net operating loss carryforwards expire in 2022 through 2030. The current year's net operating loss will carryforward indefinitely, limited to 80% of the current year taxable income.

The Company recognizes interest and penalties related to uncertain tax positions in general and administrative expense. As of December 31, 2023 and 2022 the Company has no unrecognized uncertain tax positions, including interest and penalties.

NOTE 10 – STOCKHOLDERS' EQUITY

As of December 31, 2023 and 2022, the Company had 109,634,536 and 80,634,536 shares of common stock issued and outstanding.

On October 12, 2023, the Board of Directors authorize an amendment to the articles of Incorporation to specifically increase the authorized shares to One Billion (1,000,000,000), consisting of; (i) Seven Hundred Million (700,000,000) shares of Common Stock, par value $0.0001 per share, Three Hundred Million (300,000,000) shares of preferred stock, par value $0.0001 per share which are issuable in one or more Series; to designate 10,000,000 preferred shares as Series A Preferred Stock and, (iv) to designate 10,000,000 preferred shares as Series B Preferred Stock.

The Series A Preferred Stock shall rank senior to all Common Stock and any other class of securities that is specifically designated as junior to the Series A Preferred Stock however, does not have the right to vote. The Series A Preferred Stock is entitled to receive dividends from the Issuance Date thereof at the annual rate of three percent (3%) of the Original Issue Price, payable by the Board of Directors in quarterly installments. The Dividends shall cease to accrue on shares of Series A Preferred Stock on the date of any Conversion, as set forth herein. Each share of Series A Preferred Stock shall be convertible at the option of the holder after the One (1) Year anniversary of the Issuance Date, into a number of shares of Common Stock determined by dividing (i) the total number of Series A Preferred Shares being converted by (ii) the Conversion Price (the "Conversion Ratio"). The conversion price for the Series A Preferred Stock (the "Conversion Price") shall be equal to $1.00 per share, which may be adjusted from time to time as hereinafter provided.

Series B Preferred Stock shall rank senior to all Common Stock and pari passu to the Series A Preferred Stock. Each share of Series B Preferred Stock shall be convertible at the option of the Holder thereof at any time, and from time to time, from and after the One (1) Year anniversary of the Issuance Date, into a number of shares of Common Stock determined by dividing (i) the total number of Series B Preferred Shares being converted by (ii) the Conversion Price The conversion price for the Series B Preferred Stock (the "Conversion Price") shall be equal to $1.00 per share, which may be adjusted from time to time. Series B Preferred Stock shall not have the right to vote on any matters, questions, or proceedings of this Corporation. Holders of the Series B Preferred Stock must hold their Preferred shares for a period one (1) year from the Issuance Date prior to converting their Series B Preferred Shares to Common Shares. Following the expiration of the Hold Period, the Corporation shall issue to the Holders bonus shares of the Corporation's Common Stock in such amount to be the number of Series B Preferred held by each Holder by (ii)"). The Board of Directors shall have the authority, in its discretion, to grant the Bonus Shares to the Holders. Each Bonus Share shall constitute a transfer of a restricted Common Share to the Holder, without other payment therefor, as a bonus to the Holder.

On May 11, 2023, the Company issued 5,000,000 restricted shares of common stock valued at $875,000 for certain intangible assets (See Note 4).

On September 22, 2023, the Company issued 24,000,000 restricted shares of common stock valued at $2,928,000 for services.

NOTE 11 – SUBSEQUENT EVENTS

In accordance with ASC Topic 855-10, the Company has analyzed its operations subsequent to December 31, 2023 to the date these financial statements were available to be issued and has determined that it does not have any material subsequent events to disclose in these financial statements.