Information for Qualification of the Company for a Public Market under SEC Rule 15c2-11

The issuer, **Winning Brands Corporation**, ("WNBD") has qualified, and desires continued qualification for quotation and trading of its securities in the public markets. Notwithstanding the publicly disclosed self-initiation by the issuer of audit procedures in respect of its 2022 and 2023 reporting, SEC Rule 15c2-11 requires posting of financial statements for a completed fiscal year within the past 16 months at any point in time, whether audited or not, as one feature of such qualification. Accordingly, the attached document satisfies this feature of qualification under 15c2-11 for continued quotation under the OTC Markets Limited Information Tier, pending eventual submission of the audited OTC Disclosure Statement Annual Report and Attorney Letter pursuant to Alternative Reporting Guidelines, and restoration of Current Information Tier. The issuer cautions the reader that the present filing may not be suitable for their individual purposes and should not be relied upon for investment decisions.

The document is subject to change or re-statement during completion of the Annual Report, particularly with regard to the final treatment of the combination and consolidation of business entities, the treatment of assets acquired by the issuer, tax planning, recognition and attribution of debt between related entities with differing ownership structures, contingent liabilities, valuation of intellectual property, recognition and treatment of technology sales and customer deposits pertaining thereto during various stages of the process of the acquisition of assets by the issuer, multi-jurisdictional reconciliation of the aforementioned, delineation of contract rights, treatment of debt conversion rights that may be subject to conditions, application of applicable statutes of limitations pertaining to foundational debt, etc. The net effect of such final treatment may be to transfer portions of reported activity to entities which do not form part of the elected combination and consolidation, or the addition of activity retroactively that had not formed part of the combination and consolidation.

The ability of the issuer to conduct business is subject to the cooperation of creditors and other stakeholders, whose cooperation may or may not be forthcoming, as well as being dependent upon additional financing, which may or may not be available, irrespective of whether positive business prospects exist for the issuer.

Winning Brands Corporation

Combined and Consolidated Balance Sheet
For the Year Ending December 31, 2023
(The accompanying notes and preamble form an integral part of this financial statement)

(Unaudited)

	31-Dec-23	31-Dec-22
ASSETS		
Current		
Cash	2,500	7,421
Accounts Receivable	11,475	75,000
Inventory	12,300	12,300
Current Assets	26,275	94,721
Non Current Assets		
Prepaids	1,000	1,000
Write-down Allowance 2013 Section 3(a)(10)	-	5,000
Loans Receivable	-	-
Property, Plant, Equipment	63,991	63,991
Intellectual Property Allocation Tech Division	1,457,009	1,457,009
Non Current Assets	1,522,000	1,527,000
Total Assets	**1,548,275**	**1,621,721**
LIABILITIES		
Current		
Bank Operating Line of Credit	60,000	60,000
Accounts Payable & Accruals	602,869	207,387
Other Current Liabilities	275,000	275,000
Current Liabilities	937,869	542,387
Long Term Liabilities		
Loans Payable *(See Notes 2 and 6 to Financial Statements)*	2,829,793	2,829,793
Total Liabilities	3,767,662	3,372,180

Winning Brands Corporation

Combined and Consolidated Balance Sheet
For the Year Ending Dec 31, 2022
(The accompanying notes and preamble form an integral part of this financial statement)

(Unaudited)

STOCKHOLDERS' EQUITY (DEFICIENCY)		
Preferred Stock		
15,000,000 Shares Authorized		
10,000,000 Shares Outstanding	10,000	10,000
Common Stock		
7,000,000,000 Shares Authorized		
6,767,466,802 Shares Outstanding	5,896,990	5,896,990
Additional Paid-in Capital	7,283,578	7,357,024
Retained Earnings (Accumulated Deficit)	(15,409,955)	(15,014,473)
Shareholders Equity	(2,219,387)	(1,750,459)
Total Liabilities and Equity	**1,548,275**	**1,621,721**

Winning Brands Corporation

Combined and Consolidated Profit and Loss Statement
For the Year Ending Dec 31, 2022
(The accompanying notes and preamble form an integral part of this financial statement)

	31-Dec-23	31-Dec-22
Sales (All Sources)	179,210	476,952
Cost of Goods Sold	98,500	213,308
Gross Profit	80,710	263,644
Operating Expenses		
Administration and Bookkeeping	21,205	23,377
Advertising and Promotion	12,315	19,780
Banking Charges	7,233	6,953
Computer Services and Web	5,481	4,459
Dues and Subscriptions	400	400
Entertainment	210	967
Financing Costs and Fees	120,300	82,500
Premises Occupancy and Maintenance	17,875	18,217
Freight, Courier, Postage	4,900	3,353
Insurance	3,516	3,416
Legal, Accounting & Professional Fees	29,860	48,245
Office Expenses	23,890	25,446
Management	21,500	21,500
Telecommunications	4,530	4,417
Tech Div Development Support	200,000	52,422
Vehicles and Travel	2,977	3,162
Total Expenses	476,192	324,952
Net Income (Loss)	(395,482)	(61,308)

Winning Brands Corporation

Statement of Cashflow for the 12 Months Ending Dec 31, 2023

(The accompanying notes and preamble form an integral part of this financial statement)

Cash at Beginning of Period		7,421
Cashflow from Operating Activity		
Net Income	(395,482)	
Additions to Cash		
Decrease in Accounts Receivable	63,525	
Increase in Accounts Payable	395,482	
Subtractions from Cash		
Tech Division Advances	(200,000)	
Net Cash from Operations		(136,475)
Cashflow from Financing Activity		
Commercial Credit Line	15,000	
Promissory Notes	116,554	
Net Cash from Financing		131,554
Cash at End of Period		2,500

Winning Brands Corporation
Stockholder Equity Statement
For the Year Ended December 31, 2023
(The accompanying preamble and notes form an integral part of this financial statement)

Common Stock	
Balance, Beginning of Period ($)	5,896,990
Common Stock Issued (Less Than Par)	-
Balance, End of Period ($)	5,896,990
Preferred Stock	
Balance, Beginning of Period ($)	10,000
Preferred Stock Issued	-
Balance, End of Period	10,000
Retained Earnings (Deficit)	
Balance, Beginning of Period ($)	(15,014,473)
Net Income (Loss)	(395,482)
Balance, End of Period	(15,409,955)
Additional Paid-in Capital	
Balance, Beginning of Period ($)	7,357,024
Internal Transfer Restatement	(73,446)
Balance, End of Period	7,283,578
Total Stockholder Equity (Deficiency)	(2,219,387)

Winning Brands Corporation

Notes to Combined & Consolidated Financial Statements
as of Dec 31, 2023

Summary of Significant Accounting Policies

a) Nature of Business

Winning Brands Corporation, a is an SEC non-reporting issuer quoted by the symbol WNBD on OTC Markets, filing under the Alternative Reporting Guidelines. Winning Brands Corporation has majority control over Niagara Mist Marketing Ltd (NMML) which has been in business since 1977 dba Niagara Mist, Niagara Mist Cosmetics and since 2006 as Winning Brands. Niagara's historic activities include manufacturing household and commercial cleaning chemicals, and cosmetics. Winning Brands broadened the scope of its interests in 2022 through the acquisition of a technology division subsidiary, GestureTek. As of Q4 2022 court approval was granted for Winning Brands to acquire all operating interests of GestureTek, as described in the management report accompanying these financial statements and notes. This provides the basis for a consolidated presentation of these interests.

b) Basis of Presentation

These combined consolidated financial statements include the accounts of Winning Brands Corporation and its subsidiary interests Niagara Mist Marketing Ltd, a separate but historically related corporation under common control, XMG Corporation and a new technology division, GestureTek. Some columns and line items are rounded to achieve intercompany consistency with original books of entry. Duplicative accounts and transactions have been eliminated in order to reflect the net offset of their combined operations. Combination and consolidation involve best efforts to merge amounts between similar categories of income and expenditure. These financial statements reconcile such factors for material approximation of the combined company elements. This is an aid to Winning Brands common shareholders to approximate group assets, liabilities, opportunities, and risks. The companies operate in more than one tax jurisdiction. This requires individuation of the entities for tax filing purposes. Tax filings are not combined and consolidated, and thus are not directly comparable to the combined reporting tool of these financial statements. The reader is cautioned that these financial statements may not be suitable for their purposes and no obligation exists by the company to address specific analytical requirements. Winning Brands management reserves the right to modify the basis of combination and consolidation at any time to improve the quality of presentation. Management of the company has initiated a multi-year audit arising from the integration of GestureTek operating entities. This is expected to alter the format and basis of presentation for this, and subsequent periods as described in the preamble to these financial statements. The preamble should be treated as part of these financial statements for purposes of SEC Rule 15c2-11.

c) Foreign Currency Translation

The consolidated financial statements are presented in United States Dollars as follows:

- Conversion of Canadian to US Dollars, vice versa, and any other foreign currency, at prevailing bank rates at the time of the preparation of the applicable report, for relevance to the reader at the time of preparation.

d) Use of Estimates and Assumptions

The preparation of the accompanying combined consolidated financial statements requires management to make estimates and assumptions that affect the results of reported assets, liabilities, revenue, and expenses. Actual results may differ from these estimates.

e) Going Concern

These combined consolidated financial statements have been prepared assuming that the company will continue as a going concern. This contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. Additional financing is needed for the successful completion of the company's contemplated plan of operations. The company’s ability to raise additional equity or debt financing is unknown. An inability to resolve these factors would undermine the company’s ability to continue as a going concern. These financial statements do not include any adjustments to address such an eventuality.

f) Inventory

Inventories consist of finished product for resale as well as raw materials and packaging componentsheld at the company's premises and contract warehousing facilities on the final day of the reporting period. This figure may vary considerably on a daily basis. Finished product is valued at cost including materials, labor and overhead.

g) Property, Plant & Equipment

Property, plant & equipment assets are stated at cost and are amortized at the annual rates noted below, stopping at minimum resale value. Additions during the reporting period are amortized at one half of the annual rates.

Category	Rate	Method
Equipment & dies	4%	Declining balance
Computers	30 to 100%	Declining balance
Vehicles	30%	Declining balance
Leaseholds	5 Yr.	Straight line
Furniture & fixtures	20%	Declining balance
Signs	20%	Declining balance

h) Revenue Recognition

Revenue is recognized when invoices for goods and services are generated, or consulting is earned through work performed against milestones. Revenue includes the sale of consultative services which may become owed in respect of transactions that are in-process. The inclusion of such revenue in the financial statements as Accounts Receivable or sales reflects the present value of the company's operations during the reporting period if the pertinent transactions are enforceable contractually; this is the standard applied.

i) Financial Instruments & Risk Management

Foreign Currency Risk

The company is exposed to currency risk as some of its accounts receivable and accounts payable are denominated in U.S. dollars and Canadian dollars. The company also incurs revenue & makes expenditures in these currencies. Unfavorable changes in the applicable exchange rate may result in a decrease in any foreign exchange gain or an increase in any foreign exchange loss.

Credit risk

Credit risk arises from the possibility that entities to which the company sells products or services may experience financial difficulty and be unable to fulfil their contractual obligations. This risk is mitigated by proactive credit management policies that include monitoring of the debtors' payment history to the company.

Fair value

The fair value of instruments is based on the amount at which they could be exchanged in a transaction between knowledgeable and willing parties. The fair value of accounts receivable, inventory, prepaid expenses, accounts payable and accrued expenses are at historical cost amount due to their short-term nature. The fair value of long-term assets is estimated to approximate the recorded amounts. The recorded amount treatment is also applied to intellectual property. These are not given a "market" value, for the sake of a conservative presentation. Intellectual property valuation is described in Note 5 below. The fair value of the company's long-term financial liabilities is estimated to approximate the recorded amounts.

1. Prepaids

Payment in advance toward acquisition of rights and entitlements of various kinds, including but not limited to, corporate acquisition activity.

2. Write-down Allowance 2013 Section 3(a)(10)

On the Balance Sheet, this figure is an allowance for additional 2022 reduction of obligations that had existed in 2013. Context: It became possible in 2013 to partially settle pre-2013 debt by means of the 3(a)(10)process. Amounts still reflected in the 3(a)(10) category of the current OTC Disclosure Report Debt Table of OTC filings are for conservative presentation only, because they are potentially convertible. This balance is periodically adjusted downward due to applicable Statutes of Limitations or another basis of write-off. OTC Disclosure Table Footnote 1 describes this. This category of debt is included in the Loans Payable category of the balance sheet. Further reduction of the Debt Table figure may be made by alternative forms of settlement. Reduction of this debt through equity conversion may be applied to the balance sheet as additional paid-in capital, or other recovery, according to the nature of the settlement(s).

3. Subscriptions Receivable - Restricted Shares/Loans Payable

In 2006, Subscriptions Receivable were funds owed by the founding CEO, Eric Lehner, for common shares issued to him at the time of the reverse merger between Niagara Mist Marketing Limited and Global E-Tutor, under the new name Winning Brands Corporation. These shares, intended as compensation, never became free-trading, and were subjected to a reverse split in 2013, thus resetting/negating their compensation value. The original compensation became payable, but was not paid to Mr. Lehner, in lieu of which compensation accrues at the rate of $120,000 per annum for services rendered since 2013. This is included as owing to Mr. Lehner in the Loans Payable category on the balance sheet. The Subscription Receivable category has been retained to provide for possible future issuance of stock on a receivable payment basis, should such a requirement emerge.

4. Advances Receivable

In consideration of forbearance by the CEO of market compensation for services rendered, no security or recovery is required henceforth in respect of the advances receivable recorded in prior years pending payment of executive compensation. This note to the Financial Statements is being retained for historical continuity only and will eventually be retired.

5. Trade Secret Formulations & Trademarks

The company's subsidiaries, Niagara Mist Marketing Limited, and GestureTek Media Corporation, possess a portfolio of intellectual proprieties relating to proprietary chemical formulations, and software/hardware technology know-how, as well as trademarks and patent protection. These provide the basis for commercially distinct products with unique selling propositions. No assumed *"market value"* of these intellectual properties is reflected in these financial statements. The determination of value is presently confined to the cash investment made in their research and development, or acquisition. This is shown at cost in the asset categories of Property, Plant & Equipment, and Intellectual Property Tech Division. The stated balance sheet value for Winning Brands of GestureTek's intellectual property is reflected at 85% of the $1.5 Million cash originally contributed as capital by minority shareholders of GestureTek Health, Inc into that entity for the purpose of the advancement of the medical market technology. This investment created the newest GestureTek intellectual property assets. The inclusion of this cost-based attribution to Winning Brands is in exchange for granting those contributors a 15% minority interest in Winning Brands' new GestureTek subsidiary, GestureTek Media Corporation, and a transference of all health market rights previously vested in GestureTek Health Inc. (GTH). GTH was never subject to any bankruptcy, trusteeship, or other such encumbrance. Additional cost-based attribution of GestureTek intellectual property arises from the cash cost to Winning Brands of trusteeship settlement payments of $226,000. These intellectual property and other assets are partially reflected in the Property, Plant & Equipment heading, and partially in the Intellectual Property category. Management believes that a fair *market valuation* of these intellectual property assets in the future will be higher than shown presently. This improvement may occur upon evidence of the return of the GestureTek brand to normal business operations following the brand's restructuring period between 2019 – 2022. Historically, on average, GestureTek brand sales exceeded, annually, the entire intellectual property value attribution that is described above.

6. Loans Payable

Please see disclosure chart, including pre-amble and footnotes. Additional loans not originally or nominally convertible exist as between the issuer and third parties, founders, and management, including accruing unpaid compensation to CEO Eric Lehner. See also Note 3.

7. Comparative figures

Certain comparative figures have been reconciled in adjustment of financial statements of prior years with the current year. This includes amongst other things the treatment of expense recoveries and their allocation and classification. Expense recoveries occur occasionally and arise from the negation of an earlier recorded expense accrual by changed circumstances in which the service provider delivered products and services in variance to the originally recorded invoice pertaining thereto. Other adjustments may arise from new expense and income categories, and new capitalization categories associated with corporate merger and acquisition activity for combination and consolidation purposes.