Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Winning Brands Corporation

92 Caplan Avenue, Suite 134
Barrie, Ontario, Canada
L4N 9J2

(705) 737-4062
www.WinningBrands.com
CustomerService@WinningBrands.ca
SIC: 2841 - Soap and Other Detergents

Quarterly Report

For the three months ending September 30, 2023 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

6,767,466,802 as of Current Reporting Period Ending September 30, 2023

5,480,800,136 as of the Most Recent Completed Fiscal Year End, 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[1] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

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[1] "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

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.

Current Name:

WINNING BRANDS CORPORATION

Name History:

Essex Enterprises, Inc., May 1995 (Incorporation) to Dec 1996;

Veronique, Inc., From Dec 1996 to Apr 1999;

Digital Launch, Inc., From Apr 1999 to Feb 2000;

Global E Tutor, Inc., From Feb 2000 to Oct 2005;

Winning Brands Corporation from October 2005 to the Present.

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):

Delaware, 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:

Winning Brands Corporation, and
Subsidiary, Niagara Mist Marketing Ltd
Physical and Mailing Address:
92 Caplan Avenue, Suite 134
Barrie, Ontario, Canada L4N 9J2

The address(es) of the issuer's principal place of business:
☐ *Check if principal executive office and principal place of business are the same address:*

Subsidiary, GestureTek Media Corporation

Physical Address:	*Mailing Address:*
179 Bartley Drive, Unit D	92 Caplan Avenue, Suite 716
Toronto, Ontario, Canada M4A 1E6	Barrie, Ontario, Canada L4N 4B7

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

No: ☒

2) Security Information

Transfer Agent

Name:	Pacific Stock Transfer
Phone:	800-785-7782
Email:	info@PacificStockTransfer.com
Address:	6725 Via Austi Parkway, Suite 300
	Las Vegas, Nevada, 89119 www.PacificStockTransfer.com

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:	WNBD
Exact title and class of securities outstanding:	Common Shares
CUSIP:	975012105 DWAC Approved / DRS Approved 2021
Par or Stated Value:	$0.001
Total Shares Authorized:	7,000,000,000 as of September 30, 2023
Total Shares Outstanding:	6,767,466,802 as of September 30 , 2023
Total Number of Shareholders of Record:	220 as of September 30, 2023

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:	Preferred
CUSIP:	Not Applicable
Par or stated value:	$0.001
Total shares authorized:	15,000,000 as of September 30, 2023
Total shares outstanding:	10,000,000 as of September 30, 2023
Total number of shareholders of record:	2 as of September 30, 2023

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 and participation in any dividend applicable to this class of share.

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

   500 votes per share and participation in any dividend applicable to this class of share. Convertible to common shares on a one-for-one basis.

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

   The purpose of the preferred shares is to provide founder voting continuity and a mechanism of eventual compensation for the holder in recognition of special services rendered for deferred compensation.

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: x (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End:

Opening Balance

Date Dec 31, 2021
Common: 5,389,305,754
Preferred: 10,000,000

Share Count is Transfer Agent Verified

Date	Transaction Type	Number of Shares Issued (or cancelled)	Security Class	Value of shares issued ($/per share) at Issuance	Discount to Market (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
Feb 22, 2022	Issuance	45,401,369	Common	.0003	Yes	Machiavelli Ltd LLC/Joe Canouse	Debt Retirement	Unrestricted	Section 4(a)(1)
Mar 14, 2022	Issuance	46,093,013	Common	.0003	Yes	Machiavelli Ltd LLC /Joe Canouse	Debt Retirement	Unrestricted	Section 4(a)(1)
Jan 05,2023	Issuance	333,333,333	Common	.0003	No	Trillium Partners LP/ Stephen Hicks (Simple purchase, not debt)	Working Capital	Unrestricted	Reg A
Jan 23, 2023	Issuance	333,333,333	Common	.0003	No	Trillium Partners LP/ Stephen Hicks (Simple purchase, not debt)	Working Capital	Unrestricted	Reg A
Mar 31, 2023	Issuance	300,000,000	Common	.00005	Yes	JP Carey Enterprises/ Joe Canouse	Debt Retirement	Unrestricted	Section 4(a)(1)
May 26, 2023	Issuance	320,000,000	Common	.00005	Yes	JP Carey Enterprises/ Joe Canouse	Debt Retirement	Unrestricted	Section 4(a)(1)

Shares Outstanding on Date of This Report:

Ending Balance

Date Sept 30, 2023
Common: 6,767,466,802
Preferred: 10,000,000

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: X (If yes, you must complete the table below

The Debt Securities table below is to be read in conjunction with this Preface and Footnotes:

The Debt Securities table is published on a No Prejudice basis, vis a vis indicated creditors. The issuer of the debt instruments (Winning Brands or its subsidiary or any guaranteeing individual; “debtor”) may have recourse to settlement options that arise from negotiation or statutory rights, including relief under limitation periods, interest adjustment, correction of any detail for accuracy, failure by the creditor to perform an obligation toward the debtor, and discovery of a creditor’s violation of a warranty or representation toward the debtor. The foregoing reserved rights also include protection from interference by a creditor with the debtor’s ability to perform any obligation toward the creditor, or the failure by a creditor to comply with applicable norms and conventions governing their conduct toward the debtor. The table below is disclosure of notes for securities filing purposes only and is not evidentiary for purposes of litigation between any noteholder and debtor. The table does not include accounts payable to suppliers, credit card lines of credit,commercial merchant cash advances that are from time to time repayable from cashflow, third party accounts receivable financing arising from delivered merchandise, bank overdraft protection or loans/notes that have been retired by repayment, or not originally intended for conversion to equity, negotiated alternative settlement or write-off for whatever reason.

Date of Note Issuance	Outstanding $ Balance	Principal $ Amount at Issuance	Interest $ Accrued	Maturity Date	Conversion Terms (e.g. Price Mechanism for Determining Conversion of Instrument to Shares)	Name of Noteholder (Entities have Individual with Voting /Investment Control Disclosed)	Reason for Issuance
-	-	-	-	-	-	Retired Section 3(a)10 Convertible Notes	See Footnote 1
Jan 22/13	10,000	5,000	5,000	Jan 22/14	50%	John Kennison	Working Capital Footnote 2
Mar 24/17	5,000	5,000	TBD	Mar 24/18	50%	Machiavelli (Joe Canouse)	Working Capital
Jun 29/17	5,000	5,000	TBD	Jun 29/18	50%	Machiavelli Ltd LLC (Joe Canouse)	Working Capital
Feb 10/21	26,000	26,000	6,450	Feb 10/22	50%	J.P. Carey Enterprises (Joe Canouse)	Working Capital
Mar 5/21	36,000	36,000	N/A	Mar 05/22	50%	JP Carey Enterprises (Joe Canouse)	Working Capital
2017 -2021	300,000	300,000	Included	2022	Settlement	Charles Perlman	Debt Conversion Footnote 3
June 15/21	48,500	48,500	N/A	Jun 15/21	Future Issuance .00125	Congregation Yisroel Zev (Sol Kahan)	Working Capital
Aug 3/2021	103,000	103,000	Included	Aug 3/22	40%	J.P.Carey Limited Partners L.P. Joe Canouse	Working Capital
Nov 23/21	27,500	27,500	Included	Nov 23/22	50%	J.P.Carey Limited Partners L.P./Joe Canouse	Working Capital
Mar 01/22	50,000	50,000	N/A	Mar 01/23	50%	J.P.Carey Limited Partners L.P. /Joe Canouse	Working Capital
Apr 06/22	50,000	50,000	N/A	Apr 06/23	50%	J.P.Carey Limited Partners L.P. / Joe Canouse	Working Capital
Apr 25/22	30,000	30,000	N/A	Apr 25/23	50%	Congregation Yisroel Zev (Sol Kahan)	Capital Pool Footnote 4
May 31/22	50,000	50,000	N/A	May 31/23	50%	Congregation Yisroel Zev (Sol Kahan)	Capital Pool
Nov 22/22	66,000	66,000	N/A	Apr 22/2023	50%	J.P.Carey Limited Partners LP./Joe Canouse	Working Capital
Mar 31/23	11,550	11,550	N/A	Mar 31/2024	50%	J.P.Carey Limited Partners LP/ Joe Canouse	Working Capital

WINNING BRANDS NOTICE TO READER: (Also See Footnote 5)

If after reading the Preface to the table, any party who believes that their debt security is not included in the disclosure above, or whose description differs from their own records, is invited to contact the filer directly for review of same: customerservice@winningbrands.ca

APPLICABLE STATUTES OF LIMITATION MAY APPLY.

CHART FOOTNOTES

Footnote 1: Between 2013 and 2023, the issuer satisfied, settled or wrote-off earlier convertible debt that is no longer referred to in the recurring disclosure chart. More context is provided in Note 8 to the financial statements.

Footnote 2: In May of 2019, the note holder chose to exercise the conversion right of the promissory note but was prevented by his own financial institution from depositing a settlement stock certificate in paper form, due to the policies of that institution, not due to any fault of the issuer. The issuer has agreed to delay the conversion until such time that the note holder qualifies for deposit with their financial institution. Conversion pricing may be reviewed at that time.

Footnote 3: Commencing in 2017 advances for working capital were made by an unaffiliated individual, Charles Perlman. Minutes of Settlement were arrived at pursuant to litigation. The U.S. $300,000 amount indicated in this chart is an estimation of the additional net burden to Winning Brands of this settlement, dependent upon the timing of its satisfaction. The Minutes of Settlement originally envisioned satisfaction through Section 3(a)10 share issuance and sale but allowed for agreed alternatives. One such alternative was hoped to be retirement in cash through Regulation A+ proceeds. In the interim, payments on account had been made, but not yet reflected in the reported remaining obligation amount. The Minutes of Settlement contain provisions for enforcement of the obligation with court authority. The Minutes of Settlement allow payment at any time without penalty, with or without equity conversion. It was not feasible to retain Regulation A+ as an open offering. As an alternative settlement mechanism, pending the implementation of a Section 3(a)10 offering, the issuer has proposed the sale of the debt by the creditor to a third party, and an introduction has been made. No representation is made as to whether this alternative settlement mechanism will be acted upon. An alternative settlement may be made to retire this debt from other financing. The issuer is making best efforts.

Footnote 4: Funds earmarked for a specific purpose, as compared with general working capital.

Footnote 5: There are additional loans and contingent obligations which were not originally convertible to shares and are therefore included in the totals within the Loans Payable or accounts payable section of the Balance Sheet rather than this table. Such contingent obligations include potential retroactive compensation to management and/or staff, the amounts for which may be triggered by, and vary in amount subject to diverse operational events such as mergers, acquisitions, the emergence of joint ventures and other events related to the business of the issuer. Settlement of such contingent obligations may occur through court authorized share issuances including but not limited to Section 3(a)10, similar mechanisms, or by other means.

4) Issuer's Business, Products and Services

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

Formerly Cleaning Products, now a Chemical Division and Tech Division

Winning Brands, through its subsidiary Niagara Mist Marketing Ltd (also doing business as Niagara Mist Cosmetics, and as Winning Brands) had operated since 2006 as a manufacturer of cleaning and special purpose chemicals with primary focus on environmentally preferable choices when compared to conventional cleaners. This manufacturing originally took place in Winning Brands' production facilities in St. Catharines, Ontario, later switching to 3rd party contract manufacturing to Winning Brands specifications.

Since 2021, Winning Brands has been carrying out a strategy shift to improve the future outlook for shareholders. The company's legacy products, i.e., the environmentally oriented cleaners, were no longer considered by Winning Brands management to have the category energy to deliver business growth at the scale or speed needed to justify enthusiasm within the public equities market, or amongst consumers. A plan for renewed ambition by Winning Brands was referred to in public filings as VISION 21.

The VISION 21 plan sought diverse joint venture opportunities but intended to stay only those which appeared most promising. This involved disengaging quickly from any trial joint ventures whose efforts were not sufficiently rewarding compared to the investment required. The key characteristics sought for ideal opportunities included potential for large-scale operations, potential wide geographic reach (preferably global), being able to leverage intellectual properties for competitive advantage, immersion into a contemporary business market sector (as compared to generic, mature, or uninspired markets) and other factors which could deliver intriguing developments.

The best of several attempted trial joint ventures emerged as the acquisition of the intellectual property and vestigial operations of the patented GestureTek brand. GestureTek is a software and digital technology enterprise in the field of computer recognition of human gestures and touchless hand/body movements. This technology enables people to interact with and control digital displays and multi-media virtual landscapes without touching the equipment. Human/computer interface is a growing technology sector.

GestureTek had been a patented pioneer in this field, with an excellent reputation, but encountered financial difficulties following the retirement of an earlier generation of private capital backing and banking lines of credit. A strategic opening for Winning Brands arose to secure GestureTek's portfolio of intangible and tangible assets from a Section 38 Trustee following a bankruptcy petition filed by a third party in respect of an entity (GestureTek Systems Inc; "GTS") which had conditional GestureTek license rights. The GestureTek brand itself, and holders of the primary GestureTek intellectual property rights, were never subjects of the petition. GTS was merely a singular conditional GestureTek rights licensee within a larger multi-faceted rights ownership structure. GTS was never the *primary* rights holder. The situation is analogous to a franchisee vis a vis a franchisor. By this analogy, Winning Brands made arrangements with the higher level GestureTek licensor ("franchisor"), and related parties, in order to replace them outright and to become the new consolidated top-level GestureTek rights holder instead. The acquisition by Winning Brands is intended to energize GestureTek's brand again and to enhance Winning Brands' future business prospects.

During its earlier operating history, GestureTek received an aggregate of $20 Million of research and development funding from private backers and generated impressive technical results, including the eventual issuance of nearly 70 patents. The original GestureTek investors were eventually repaid, with a profit, from the proceeds of a partial GestureTek market sector divestiture to Qualcomm. The repayment of the original backers with these proceeds left GestureTek without adequate financial support to sustain its earlier momentum. The purpose of Winning Brands' present acquisition is to restore GestureTek momentum as part of a public entity (for the first time).

The extent of Winning Brands' growth opportunity is evident from any internet search of the term "GestureTek". Thousands of Google search results reveal consistently positive references to the GestureTek brand. Winning Brands is now the possessor of all legacy rights of the GestureTek brand. This serves as a foundation for the next generation of GestureTek business development and Winning Brands growth.

A technology division has been formed by Winning Brands to encompass GestureTek brand activity. The division will operate as GestureTek Media Corporation. Winning Brands exercises the controlling interest arising from its rights acquisition. GestureTek operations have moved to dedicated facilities, shown in the premises photographs within this report. Interior renovation is ongoing. This is where GestureTek sales and technology assembly are taking place.

A major effort is required to integrate GestureTek personnel and processes within Winning Brands. This integration became possible only in Q4 2022, following the Superior Court's approval of Winning Brands' acquisition. Integration is ongoing.

Management is targeting eventual annual GestureTek sales of several million dollars annually in the future. This sales performance had been attained by GestureTek in the past. GestureTek's past sales track record is a key reason that the acquisition has strategic value to Winning Brands shareholders. The GestureTek brand, and GestureTek customers are expected to benefit from the acquisition as well. GestureTek had never been part of a public enterprise. GestureTek will receive enhanced public exposure and will qualify for more financing options in order to improve operations. Cautionary Disclosure: <u>GestureTek will require net investment exceeding early sales revenue until GestureTek marketing is revived and delivers targeted growth. It is not known how long this re-vitalization stage will take.</u>

In Q3 2023 new GestureTek sales continued, having first been reported by Winning Brands in Q1 2023. Examples of GestureTek client institutions who placed orders for GestureTek goods and services in Q3 2023 have been added to the partial 2023 summary below. GestureTek customers do not always authorize news release announcements nor always permit disclosure of their names. Pricing is considered confidential by customers.

GestureTek sales activity is episodic rather than predictable. Winning Brands / GestureTek management intends to introduce a recurring revenue model. One iteration of the recurring revenue concept will be the creation of an advertising revenue sharing system with retailers, where consumer product brands compete, such as grocery stores. The medical sector is another venue for the recurring revenue model, such as a pay-for-service concept in physiotherapy clinics and hospitals where GestureTek therapeutic applications are used. The recurring revenue model is also known as a subscription revenue model. *<u>Until the subscription model is implemented, GestureTek sales occurring in any given reporting Quarter are not predictive of subsequent quarters, either rising or falling. The same customers may appear in recurring Quarterly reports by name in the case of multiple orders. For reasons of commercial confidentiality, not all customers permit discussion of their patronage.</u>*

***GestureTek** systems are a combination of proprietary software and hardware systems, patented by GestureTek and proven to be of help within many of the world's finest business organizations and medical institutions. GestureTek takes virtual interactive experiences out from the VR headset and puts them into lived space.*

GestureTek
Division of Winning Brands

Immersive Therapy Suite (Mobile Can Roll to Bed)

Gesture FX - Sensory and Projection Screens / Interactive Projections

Below:

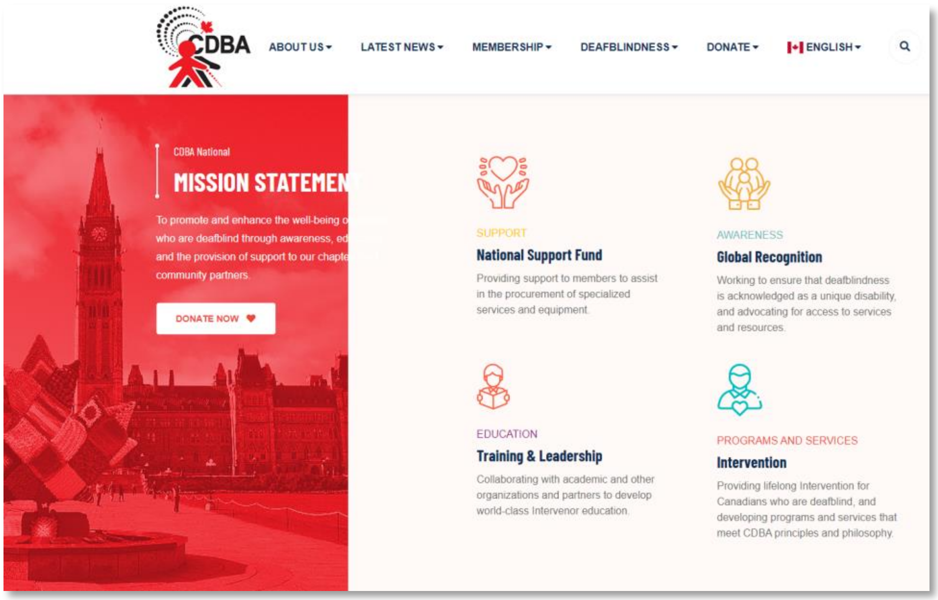
A partial Roster of GestureTek equipment and service orders that have been recognized in Winning Brands reporting during 2023, year-to-date, for illustration of diverse customer types:

Imagine Children's Museum https://www.imaginecm.org/about-us/history-mission

Pattison Food Group https://pattisonfoodgroup.com

GestureTek
Division of Winning Brands

Cdn. Deaf Dumb Association https://www.cdbanational.com



GestureTek
Division of Winning Brands

Arscenique https://www.son-video.com

Malabar State Farm

https://ohiodnr.gov/go-and-do/plan-a-visit/find-a-property/malabar-farm-state-park

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GestureTek Interactive Media Chosen for Educational Fun at Ohio State Park

INTERACTIVE AND IMMERSIVE DISPLAYS ARE EMERGING AS THE WAY OF THE FUTURE

Winning Brands (OTCMKTS:WNBD)

LUCAS, OHIO, USA, July 5, 2023/EINPresswire.com/ -- Winning Brands Corporation (OTC:WNBD) technology division, GestureTek Media, www.GestureTek.com, https://vimeo.com/gesturetek, www.GestureTekHealth.com, announces GestureTek's appointment to install its patented interactive media at Malabar State Farm Park in Ohio in September 2023. The GestureTek

GestureTek interactive media selected for Ohio's Malabar State Farm Park Reception Center. Installation Autumn 2023 to provide fun and educational seasonal programming.

Contact

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Winning Brands
+1 705-737-4062 ext. 8
email us here

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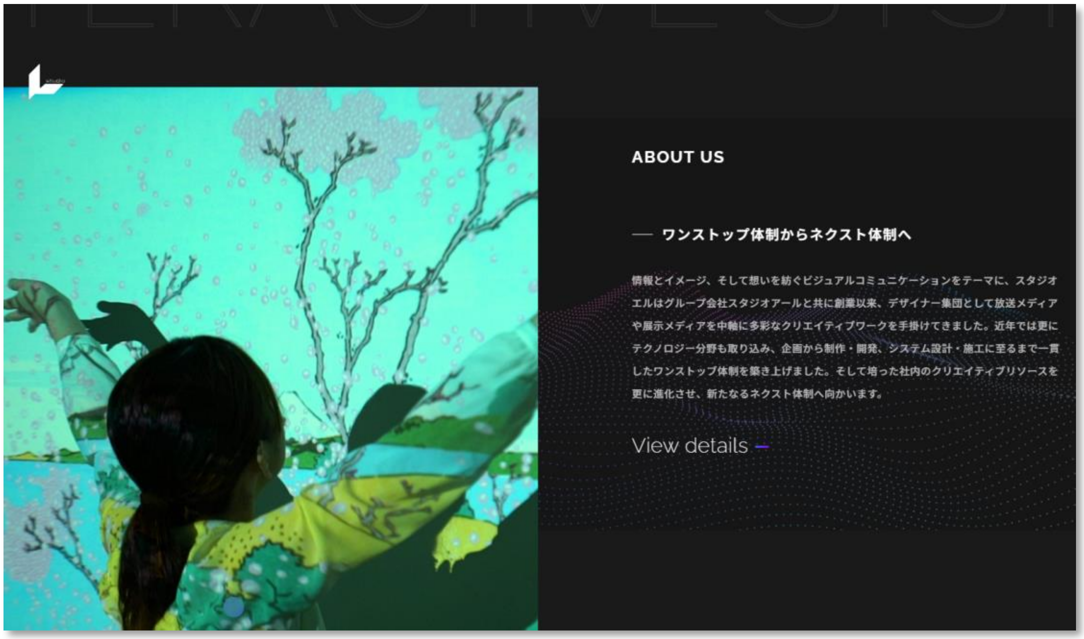
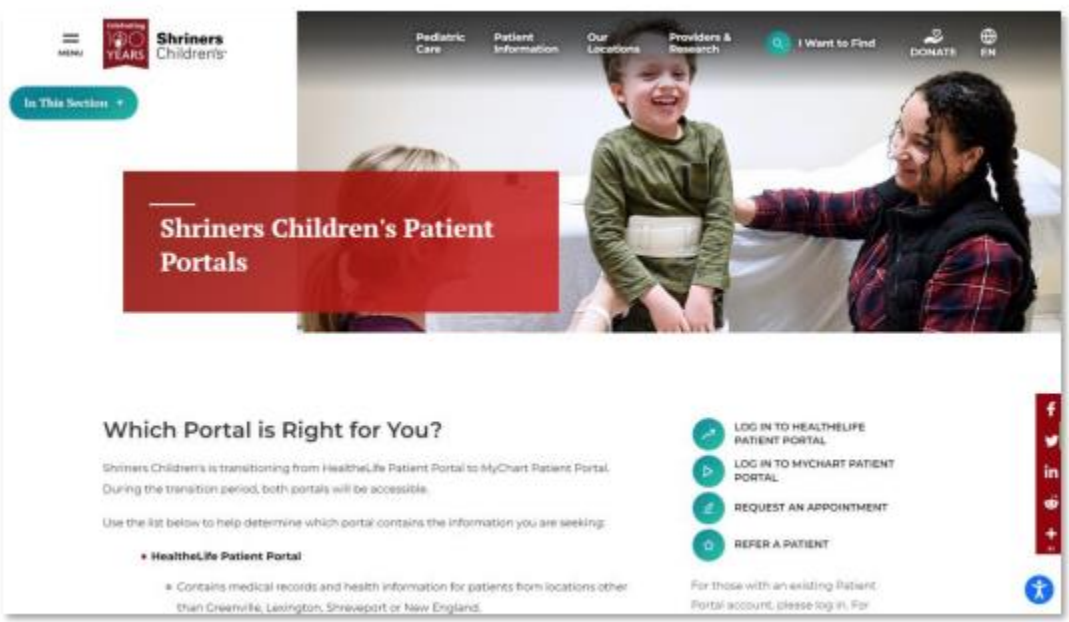
Studio L Japan https://www.studio-net.co.jp/lab/

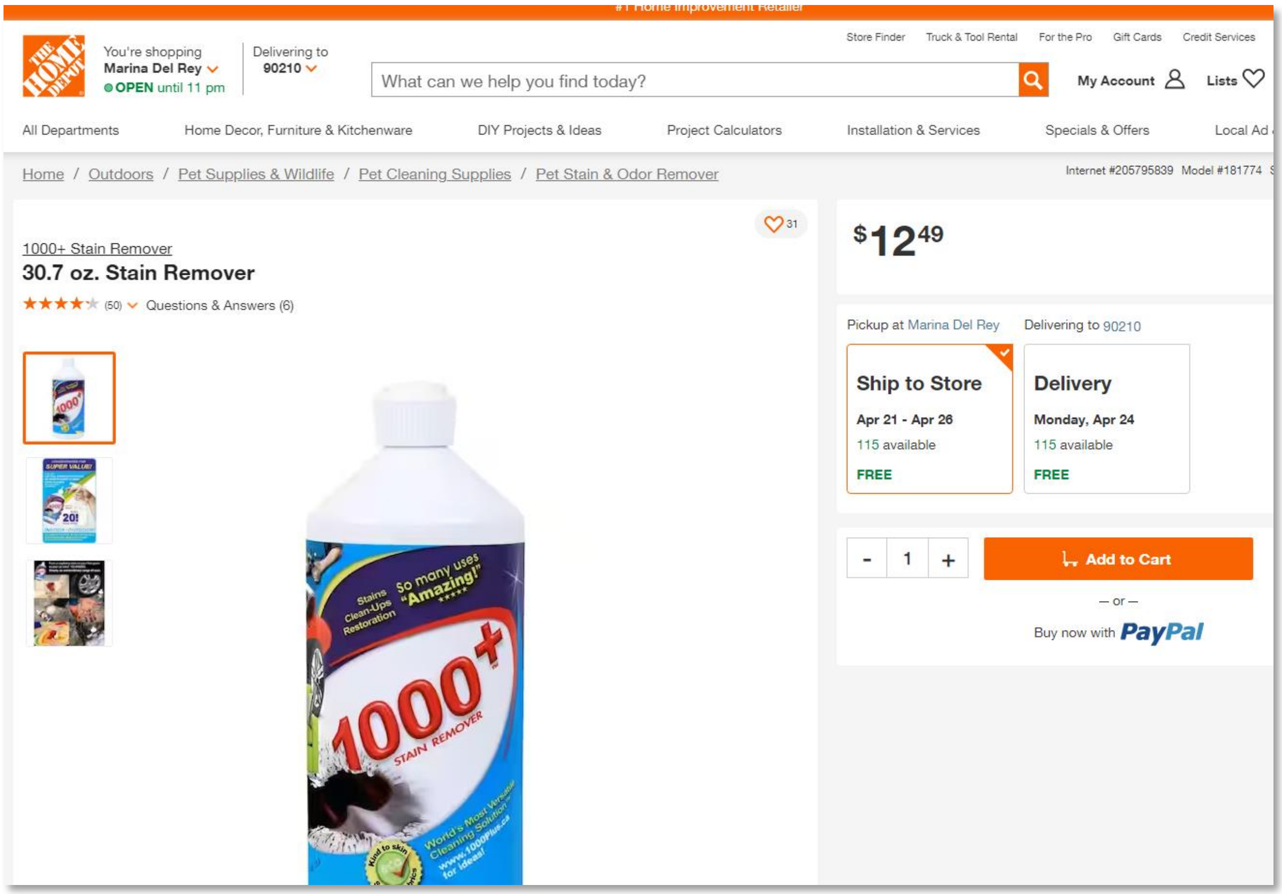


Shriners Hospital https://www.shrinerschildrens.org/en/patient-information/patient-portal

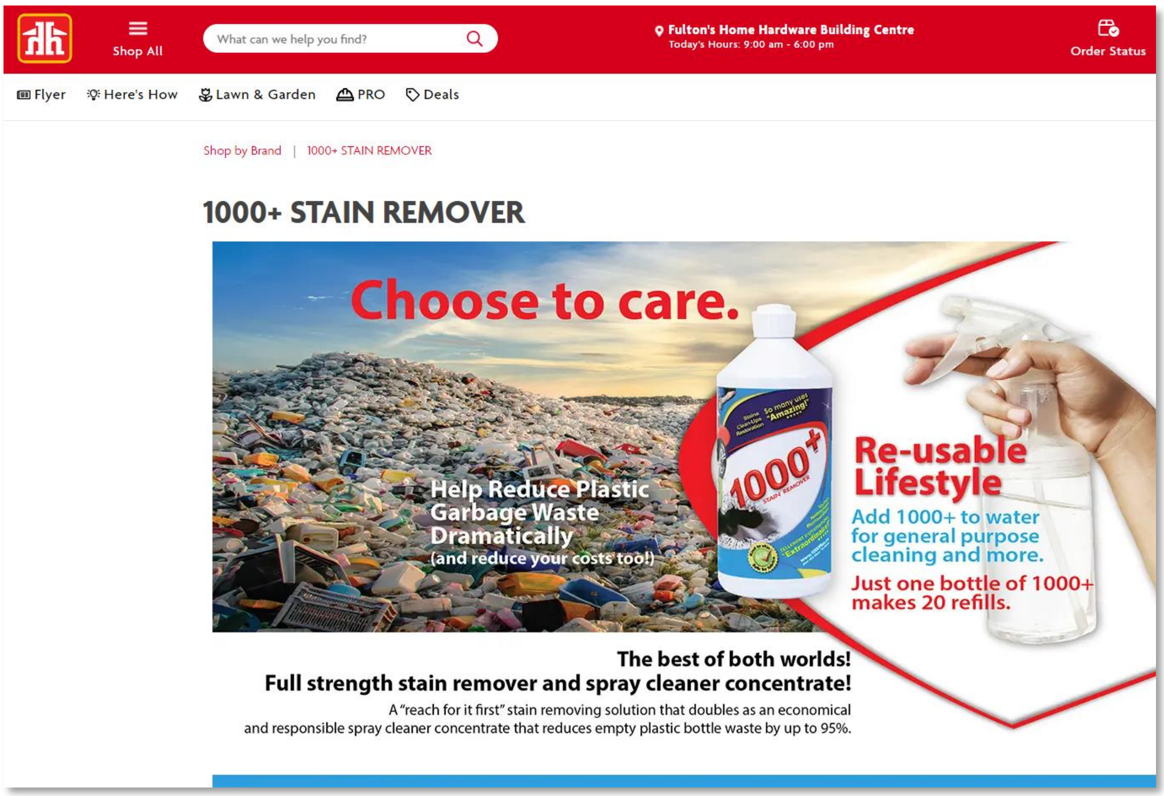


The cleaning products of Winning Brands Chemical Division are still being produced in a supporting relationship to Winning Brands' new technology focus, rather than being in the primary position. This approach strikes a balance of respecting historical investments and markets while also recognizing that priorities evolve in a dynamic organization. Select key retail partners for Winning Brands' lead product, 1000+ Stain Remover, are shown below. Other Winning Brands consumer products are described by websites within this report.

HOMEDEPOT.COM
https://www.homedepot.com/p/1000-Stain-Remover-30-7-oz-Stain-Remover-181774/205795839



HOME HARDWARE GROUP
https://www.homehardware.ca/en/brands/1000stain-remover



Sampling of other supportive Winning Brands customers for illustration:

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

- Niagara Mist Marketing Ltd
- GestureTek Media Corporation

C. Describe the issuers' principal products or services.

A description of Winning Brands chemical and technology offerings is found on each of the following brand websites:

www.GestureTek.com
www.GestureTekHealth.com
https://vimeo.com/gesturetek
www.1000PlusStainRemover.com
www.NiagaraMistPerfume.com
www.BrilliantWetCleaning.com
www.ReGUARD4.com
www.TrackMoist.com

Winning Brands is also involved in joint venture initiatives in the capacity of consultant, rather than as the controlling party. Those joint ventures are reported by their owners to their stakeholders separately.

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.

Winning Brands is a member of the SuiteWorks business community, an executive services multiplex with substantial corporate support arrangements to provide administrative and other services to meet special needs as they arise.

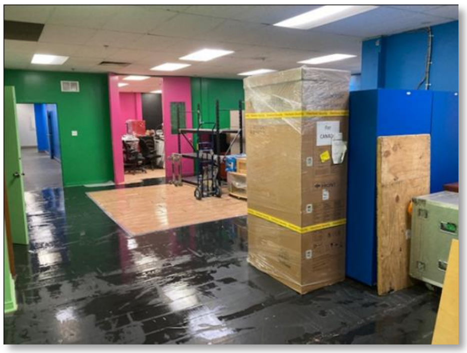
Winning Brands is a tenant in this facility, located at 92 Caplan Avenue in Barrie, Ontario on an open lease.

Pictures of the Winning Brands shared facility are shown below.

92 Caplan Avenue, Barrie, Ontario.

GestureTek Division new headquarters in Toronto, shown below, occupies the front 5,000+ sq. ft. of a 50,000 sq. ft. industrial building in Toronto. Our new lease is for 2 years. This is the duration of the first phase of GestureTek's return to normal operations. The restructuring period and the impact on GestureTek's institutional clients of COVID are now receding. The section shown is the section occupied. Interior renovations are ongoing.

Through its new GestureTek Division, Winning Brands is a primary manufacturer again, performing added-value operations in design and assembly of technology products. This includes servicing customer equipment which is older but still functional. GestureTek systems are robust and can last many years in institutional settings.



GestureTek new headquarters is being organized to be a "working" environment, not merely "presentational" in nature. The industrial building of which GestureTek is now a part has suitable heavy-duty, ground-level access to accommodate the movement of goods, as opposed to the limitations imposed by being located in an office building.

For the first time in many years, a consolidation of all GestureTek materials is occurring. They were previously spread across public storage facilities and various offices. This new consolidation of property and activities will restore efficiency, teamwork, and momentum through improved service to customers and more constructive workflow.

Little space is being wasted. Administrative spaces are kept practical at GestureTek. Focus is on the creation of a flexible work site to accommodate physical work equipment, storage of display booths, hardware being serviced and prototype testing, and changing needs.

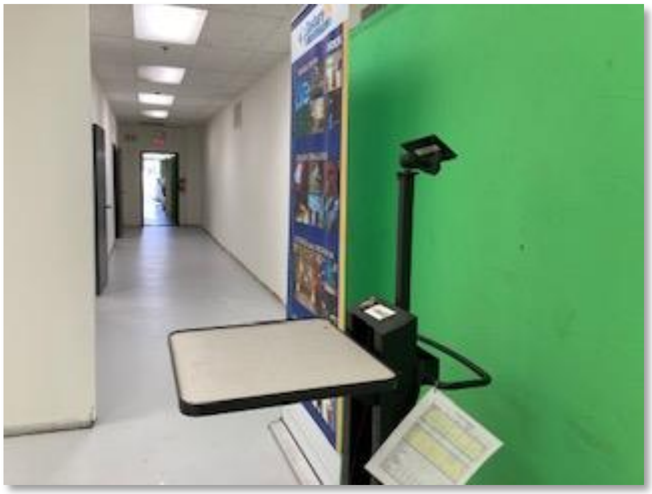
The reception area at GestureTek is being refurbished to integrate displays of various kinds.

GestureTek is not oriented to receive "walk-in" patronage. Therefore, the reception area will also be a working space.

The floors in approximately 50% of the space will be painted light gray concrete to receive interactive projections for demonstration purposes.

Eventually, these and other desk workspaces will be used in part for data network management, including the development of internet-based wireless transmission of interactive content to future GestureTek devices that are located at user sites.

To minimize overhead costs the facilities are being built before the personnel are added. This will preserve working capital until the recurring revenue model is established. A pilot project phase in applicable sectors is being carried out first.



The medical sector is an important part of GestureTek's identity and future plans. Portability of GestureTek hardware on approved medical carts is a feature of our IREX design. IREX is an acronym for Interactive Rehabilitation Exercise.

A showroom environment is being designed to hold multiple GestureTek systems, operating simultaneously to illustrate the diversity of applications for gesture-interactive displays.

In the past, GestureTek focused on custom solutions and earned 65 successful patent awards. This is the foundation for GestureTek's vision – it is not the end of advancement for the brand's creative ambitions.

A new generation of hardware advancements in the world, across a range of computer systems, is good news for GestureTek. Such breakthroughs enable GestureTek to make even more gesture-interactive solutions viable in many settings. GestureTek does not require headsets to create digital virtual experiences. GestureTek gets the interactive experiences out of the "boxes" and puts them "into the world", via walls, floors, and other surfaces.

The GestureTek brand has been recognized by many industry experts and peers for accomplishment in the field of gesture-interactive virtual experiences.

Such recognition includes granted patents, awards, commendations, and formal appreciation of various kinds.

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 issuer's securities, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.** Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer. The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling, or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of Shares Owned	Share Type/Class	Ownership Percentage of Class Outstanding	Notes
Eric Lehner	Chairman, CEO	Barrie, Ontario	108,740 9,500,000	Com. Pref.	.00002 95%	Restricted 500 Votes per Share (Voting Majority)

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);

No

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

No

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

No

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

No

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

No New Proceedings

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: Vic Devlaeminck, Esq.
Address 1: 10013 NE Hazel Dell Avenue, Suite 317
Address 2: Vancouver, Washington 98685
Phone: (503) 806-3533
Email: Vic@VicDevlaeminck.com

Accountant or Auditor

Name: Internal

Investor Relations

Twitter ("X"): www.Twitter.com/WinningCEO Hashtags: #BeRiskSmart, #GestureTek.

Winning Brands management cautions social media users to consider OTC:WNBD to be in the highest risk category of investment, and not suitable for most investors. Most OTC Markets equity investors, on average, experience a net loss over time. Exceptions require astute trading and risk mitigation. Investors in OTC:WNBD stock should only invest what they can afford to lose. Despite best efforts, Winning Brands management can make no future performance guarantees.

9) Financial Statements

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

☐ IFRS
X U.S. GAAP

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

Name: Grace Rios
Title: Bookkeeper
Relationship to Issuer: Contractor
Describe the qualifications of the person or persons who prepared the financial statements:
20 Years Quickbooks and Related Experience

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

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

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

Important Notes:

- Financial statements must be "machine readable". Do not publish images/scans of financial statements.

- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

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, Eric Lehner, CEO/CFO certify that:

1. I have reviewed this Disclosure Statement for Winning Brands Corporation;

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 18, 2023

/s/Eric Lehner

Winning Brands Corporation

Combined and Consolidated Balance Sheet
For the Three Months Ending September 30, 2023
(The accompanying notes form an integral part of this financial statement)

(Unaudited)

Page 1 of 2

	Sept 30 2023	June 30 2023
ASSETS		
Current		
Cash	2,850	2,712
Accounts Receivable	505	29,005
Inventory	10,400	20,900
Current Assets	13,755	52,617
Non Current Assets		
Prepaids	1,000	1,000
Allowance Section 3(a)(10)	0	5,000
Loans Receivable	0	0
Property, Plant, Equipment	96,712	96,712
Intellectual Property Allocation Tech Division	1,457,009	1,457,009
Goodwill	50,000	50,000
Non Current Assets	1,604,721	1,609,721
Total Assets	1,618,476	1,662,338
LIABILITIES		
Current		
Bank Operating Line of Credit	60,000	60,000
Accounts Payable & Accruals	178,255	200,000
Other Current Liabilities	275,000	275,000
Current Liabilities	513,255	535,000
Long Term Liabilities		
Loans Payable *(See Notes 2, 6 and 8 to Financial Statements)*	1,987,550	2,810,343
Total Liabilities	2,500,805	3,345,343

Balance Sheet

Page 2 of 2

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	6,096,990	6,096,990
Additional Paid-in Capital	8,082,610	7,259,817
Retained Earnings (Accumulated Deficit)	(15,071,929)	(15,049,812)
Shareholders Equity	(882,329)	(1,683,005)
Total Liabilities and Equity	1,618,476	1,662,338

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

Winning Brands Corporation

Combined and Consolidated Profit and Loss Statement
For the Three Months Ending September 30, 2023

(Unaudited)

	Sept 30 2023	Sept 30 2022
Sales	118,200	104,355
Cost of Goods Sold	41,370	34,541
Gross Contribution	76,830	69,814
Operating Expenses		
Administration and Bookkeeping	4,000	5,200
Advertising and Promotion	1,373	4,275
Banking Charges	1,411	1,980
Computer Services and Web	907	1,200
Dues and Subscriptions	100	100
Entertainment	126	173
Financing Costs and Fees	26,000	22,500
Premises, Occupancy, Maintenance	4,612	4,500
Freight, Courier, Postage	794	1,020
Insurance	854	854
Legal, Professional	4,500	11,400
Office Expenses	7,255	6,511
Management	5,000	5,000
Telecommunications	1,170	1,025
Vehicles and Travel	845	789
Tech Div Net Support	40,000	0
Total Expenses	98,947	66,527
Net Income (Loss)	(22,117)	3,287

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

Winning Brands Corporation
Statement of Cashflow for the Three Months Ending Sept 30, 2023
(Unaudited)

Cash at Beginning of Period		2,712
Cashflow from Operating Activity		
Net Income	-22,117	
Additions to Cash		
Decrease in Accounts Receivable	28,500	
Decrease in Inventory	10,500	
		16,883
Subtractions from Cash		
Tech Div Support	-40,000	
Decrease in Accounts Payable	21,745	
		-18,255
Cashflow from Financing Activity		
Net Proceeds of Stock Issuances After Fees	0	
Adjustment to Cumulative Net Financing Fees	1,510	
Net Cash from Financing		1,510
Cash at the End of Period		2,850

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

Winning Brands Corporation
Stockholder Equity Statement
For the Three Months Ended September 30, 2023

(Unaudited)

Stockholder Equity (Deficiency) Beginning of Period		(1,683,005)
Common Stock		
Balance, Beginning of Period ($)	6,096,990	
Common Stock Issued	-	
Balance, End of Period	6,096,990	
Preferred Stock		
Balance, Beginning of Period ($)	10,000	
Preferred Stock Issued	-	
Balance, End of Period	10,000	
Additional Paid-in Capital		
Balance, Beginning of Period ($)	7,259,817	
Contribution of Retired Convertible Notes	822,793	
Balance, End of Period	8,082,610	
Retained Earnings (Deficit)		
Balance, Beginning of Period ($)	(15,049,812)	
Net Income (Loss)	(22,117)	
Balance, End of Period	(15,071,929)	
Total Stockholder Equity (Deficiency) End of Period		(882,329)

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

Winning Brands Corporation

Notes to Combined & Consolidated Financial Statements
as of September 30, 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 Standard. 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. In Q4 2022 court approval was granted for Winning Brands to acquire all operating interests of GestureTek. The operation of GestureTek is included 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 materially accurate 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.

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, or when restatement may be necessary in light of new information, 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 products 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.

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 receives revenue & makes expenditures in both 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. 2022 Write-down Allowance 2013 Section 3(a)(10)

On the Balance Sheet, this figure is an allowance for additional annual 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, or may be written off. 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 is accruing 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 transfer of 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.

8. Prior Section 3(a)10; Convertible Promissory Notes Retirement

In 2013, various creditors of the issuer entered into debt purchase agreements with non-affiliated 3rd parties in order to qualify for conversion of their debt holdings into stock of the issuer under Section 3(a)(10). By these debt sales to the 3rd parties, the debts ceased to be payable by the issuer to the original creditors. The debt became owing instead to the new holders. It was the intention of the new holders to settle the debt with the issuer through conversion of the debt to the issuer's stock, and the sale of that stock. Various regulatory approved debt-to-stock conversions were thereafter carried out by the issuer in favor of the new holders, as intended. The applicable stock issuances were reflected in the issuer's public filings as they occurred. The debt purchase agreements between the original creditors and the new holders obligated the original creditors to provide notification within 6 months of that time if the arrangements between the original creditors and the new owners of the debt were unsatisfactory, or the conditions of the debt purchase agreements had not been met. No such notification was received from the original holders or the subsequent holders within the specified period. The issuer has had the right during the intervening years by statutes of limitation to write-off unconverted portions of the original debt. This right has been disclosed by the issuer during the intervening years via public filings. Such disclosure was Without Prejudice and was for conservative presentation to aid the reader of the issuer's prior financial statements. As of September 30, 2023 reference to that prior debt and is being retired through the exercise of the aforementioned statute of limitation rights. The removal of these debts is treated as in increase in paid in capital.