

**ISSUER INFORMATION DISCLOSURE
FOR THE QUARTER ENDED
May 31, 2014**

Tap Resources, Inc.
(a Nevada Corporation)

**TRADING SYMBOL: TAPP
CUSIP NUMBER: 87601V 10 1**

ISSUER'S EQUITY SECURITIES:

Voting Common Stock, \$0.001 par value, 200,000,000 Shares authorized

Issued and Outstanding Common Shares at May 31, 2014: 90,280,920

TRANSFER AGENT:

**Signature Stock Transfer, Inc.
2632 Coachlight Court
Plano, TX 75093
Telephone (972) 612-4120**

Tap Resources, Inc.

Information required for compliance with the provisions of the OTC Markets Guidelines for Providing Adequate Current Information

PART A GENERAL COMPANY INFORMATION

Item I: The exact name of the Issuer and its predecessor (if any) and the dates of any name changes.

Name of Issuer: Tap Resources, Inc.

Predecessor Entities:

River Expolrations (from inception at November 1, 2006
until May 14, 2010)
Fresh Start Private Holdings, Inc.(to August 9, 2012)

Item II: The address of its principal executive offices.

112 North Curry Street
Carson City, NV 89703

i. Telephone Number: 661-699-9214

ii. Website URL: www.jrsholdings.com

iii. Person responsible for Issuer's investor relations:

To be determined

Item III: The state and date of incorporation, if it is a corporation.

Tap Resources, Inc. is a Nevada Corporation, which was originally formed under the name River Explorations, Inc. on November 1, 2006. Effective December 30, 2009, the corporate name was changed to Fresh Start Private Holdings, Inc. On July 31, 2012, the corporate name was changed to Tap Resources, Inc.

Item IV: The exact title and class of securities outstanding.

Common Stock, par value \$0.001:

As of May 31, 2014, there were 90,280,920 common shares issued and outstanding; however, certificates representing 40,004,500 have been returned to

the Company with stock transfer powers and will be cancelled. For periods after November 30, 2014, these shares are reported as treasury shares and are no longer considered issued shares.

Item V: Par or stated value and description of the security.

Common Stock, Par Value \$0.001

Item VI: Number of shares or total amount of the securities outstanding for each class or securities authorized.

Common stock:

(i)	Period end date:	November 30, 2014
(ii)	Number of common shares authorized	200,000,000
(iii)	Number of shares outstanding:	90,280,920

Item VII: The name and address of the transfer agent, if the security is not listed on any exchange, the transfer agent must be registered under the Exchange Act.

Signature Stock Transfer, Inc.
2632 Coachlight Court
Plano, TX 75093
Telephone (972) 612-4120

This transfer agent is registered under the Exchange Act. The regulatory authority of this transfer agent is the Securities and Exchange Commission.

Item VIII: The nature of the Issuer's business.

A. Business Development

1. The form of the organization of the Issuer:

Tap Resources, Inc. is a Nevada corporation.

2. The year the Issuer (or any predecessor) was organized:

Tap Resources, Inc. is a Nevada Corporation, which was originally formed under the name River Explorations, Inc. on November 1, 2006. Effective December 30, 2009, the corporate name was changed to Fresh Start Private Holdings, Inc. On July 31, 2012, the corporate name was changed to Tap Resources, Inc.

3. The Issuer's fiscal year end date:

The Issuer's fiscal year end date is November 30.

4. Whether the Issuer (and/or any predecessor) has been in bankruptcy, receivership or any similar proceeding:

Neither the Issuer nor any predecessor has been in bankruptcy, receivership or any similar proceeding.

5. Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets not in the ordinary course of business:

On September 12, 2012, the Company entered into a Share Exchange Agreement (the 'Share Exchange Agreement') which resulted in a Reverse Takeover pursuant to which the Company offered and sold an aggregate of 90,000,000 shares of common stock to all the stockholders of Infinity Resources, Inc., a Nevada corporation ("Infinity"), incorporated in the State of Nevada, on April 27, 2012. The acquisition was treated as a recapitalization of Tap Resources, Inc with Infinity Resources, Inc as the accounting acquirer in accordance with the Reverse Merger rules. Accordingly, April 22, 2012 is treated as the date of inception for accounting purposes. As a result of the consummation of the Share Exchange Agreement, Infinity became a wholly-owned subsidiary of the Company and the mineral exploration business of Infinity became the primary business of the Company.

Tap Resources, Inc. was a reporting company under the Securities and Exchange Act of 1934 from October 15, 2007, after the effective date of a Form SB-2 registration statement, until it filed a Form 15G terminating its reporting obligations on March 19, 2015. The last annual report filed with the SEC on Form 10-K was for the year ended November 30, 2013, and a Form 10-Q was later filed for the quarter ended February 28, 2014. The financial reports filed with this Quarterly Disclosure are incorporated in this disclosure by this reference.

6. Any default of the terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the Issuer to make payments:

None

7. Any change of control:

On September 12, 2012, the Company entered into a Share Exchange Agreement (the 'Share Exchange Agreement') which resulted in a Reverse Takeover pursuant to which the Company offered and sold an aggregate of 90,000,000

shares of common stock to all the stockholders of Infinity Resources, Inc., a Nevada corporation (“Infinity”), incorporated in the State of Nevada, on April 27, 2012. The acquisition was treated as a recapitalization of Tap Resources, Inc with Infinity Resources, Inc as the accounting acquirer in accordance with the Reverse Merger rules. As a result of the consummation of the Share Exchange Agreement, Infinity became a wholly-owned subsidiary of the Company, the mineral exploration business of Infinity became the primary business of the Company, and April 27, 2012 became the date of inception for financial reporting purposes.

8. Any increase of 10% or more of the same class of outstanding equity securities:

On September 12, 2012, the Company entered into a Share Exchange Agreement (the ‘Share Exchange Agreement’) which resulted in a Reverse Takeover pursuant to which the Company offered and sold an aggregate of 90,000,000 shares of common stock to all the stockholders of Infinity Resources, Inc., a Nevada corporation (“Infinity”), incorporated in the State of Nevada, on April 27, 2012. The acquisition was treated as a recapitalization of Tap Resources, Inc with Infinity Resources, Inc as the accounting acquirer in accordance with the Reverse Merger rules. As a result of the consummation of the Share Exchange Agreement, Infinity became a wholly-owned subsidiary of the Company and the mineral exploration business of Infinity became the primary business of the Company. There have been no additional shares issued since November 20, 2013; however, a total of 40,004,500 common shares subsequently have been returned to the Company for cancellation and are reported on the financial records as treasury shares, no longer outstanding, pending cancellation.

9. Any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization:

On September 12, 2012, the Company entered into a Share Exchange Agreement (the ‘Share Exchange Agreement’) which resulted in a Reverse Takeover pursuant to which the Company offered and sold an aggregate of 90,000,000 shares of common stock to all the stockholders of Infinity Resources, Inc., a Nevada corporation (“Infinity”), incorporated in the State of Nevada, on April 27, 2012. The acquisition was treated as a recapitalization of Tap Resources, Inc with Infinity Resources, Inc as the accounting acquirer in accordance with the Reverse Merger rules. As a result of the consummation of the Share Exchange Agreement, Infinity became a wholly-owned subsidiary of the Company and the mineral exploration business of Infinity became the primary business of the Company.

On March 16, 2016, JRS Holdings, Inc., an unrelated Nevada corporation, acquired 50,000,000 shares of common stock by purchase from the then majority shareholder of Tap Resources, Inc., Richard Alexander, for a total purchase price of \$40,000. At the time of the purchase, there were 50,276,500 common shares issued and outstanding and an additional 40,004,500 common shares held in the

treasury of the corporation not considered to be outstanding. As a result, JRS Holdings, Inc. acquired 50,000,000 common shares out of 50,276,500 common shares issued and outstanding, or 99.45% of the total common shares issued and outstanding. There were no other shares issued and outstanding.

On August 25, 2016, the company and its parent company, JRS Holdings, Inc., a Nevada corporation, adopted an Agreement and Plan of Merger to merge the company and JRS Holdings under the parent-subsidary merger rules of Nevada Revised Statutes Section 92A-180, which does not require shareholder consent or vote when a majority (90%) subsidiary and its parent merger. Under the terms of the merger, the 50,000,000 shares of common stock of the company held by JRS Holdings, Inc. will be retired, the remaining 276,500 shares of common stock of the company issued and outstanding, will remain issued and outstanding, and each shareholder of JRS Holdings, Inc. will receive One (1) share of the company's common stock in exchange for each share of JRS Holdings, Inc. common stock issued and outstanding. As of the date of this report and the date of the merger, there are and will be 18,433,000 shares of common stock of JRS Holdings, Inc. issued and outstanding which will be exchanged for an equal number of common shares of the company. As a result, the post-merger shares of the surviving company issued and outstanding will be as follows:

Shares of TAPP Issued and outstanding held by old shareholders	276,500
Shares issued to former JRS Holdings, Inc. shareholders	<u>18,433,000</u>
Total shares issued and outstanding	18,709,500

The transaction will be completed by the filing of Articles of Merger with the Secretary of State of Nevada as required by Nevada Revised Statutes Section 92A, and each shareholder of the company (other than JRS Holdings, Inc.) prior to the transaction will be advised of the transaction and how to obtain a new stock certificate in the new corporate name. The Articles of Merger have been filed with Nevada as of August 31, 2016 with an effective date for the merger and name change of September 15, 2016.

10. Any delisting of the Issuer's securities by any securities exchange or deletion from the OTC Bulletin Board:

The company previously was a fully reporting company under Section 12(g) of the Securities Exchange Act of 1934. On March 19, 2015, the Company filed a Form 15 terminating its reporting obligations. As a result, the Company was delisted from the OTC Bulletin Board. The common shares now trade on the OTC Pink Markets under the symbol TAPP.

11. Any current, past, pending or threatened legal proceedings or administrative actions either by or against the Issuer that could have

a material effect on the Issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal parties, the nature and current status of the matters, and the amounts involved.

None pending or threatened during the period ended May 31, 2014 or to the date of this report.

B. Business of Issuer

The Company previously was in the business of mining exploration. Completion of the proposed merger with JRS Holdings, Inc. will commence operations of the underlying business of JRS Holdings, Inc.

1. The Issuer's primary and secondary SIC Codes:

Primary – 7900
Secondary – 7990, 7997

2. Whether the Issuer has never conducted operations, is in the development stage, or is currently conducting operations:

The Issuer was in the exploration stage with the acquisition of Infinity Resources, Inc. as a subsidiary in September 2012. On completion of the merger with JRS Holdings, the Issuer will be a fully operating company in the communications industry..

3. Whether the Issuer is or has at any time been a "shell company":

The Issuer filed a Form 15 terminating its reporting obligations in March 2013. It reported as a shell company prior to the acquisition of Infinity Resources in September, 2012, but became an exploration stage company at that time. On closing of the merger with JRS Holdings, the inception date for reporting purposes will be the date of formation of JRS Holdings and JRS Holdings has never been a shell company.

4. The names of any parent, subsidiary, or affiliate of the Issuer, and its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure statement:

The Company acquired Infinity Resources, Inc. as an operating subsidiary in September 2012.

5. The effect of existing or probable governmental regulations on the business:

None currently.

6. **An estimate of the amount spent during each of the last two fiscal years on research and development activities and the extent to which the cost of such activities are borne directly by customers:**

None

7. **Costs and effects of compliance with environmental laws (federal, state and local):**

Not applicable

8. **The number of total employees and number of full-time employees:**

Two part time consultants

Item IX: The nature of products or services offered.

- A. Principal products or services and their markets:**

The Company is engaged in mining exploration activities through consultants as of May 31, 2014.

- B. Distribution methods of the products or services:**

Not applicable

- C. Status of any publicly announced new product or service:**

Not applicable

- D. Competitive business conditions, the Issuer's competitive position in the industry and methods of competition:**

Not applicable

- E. Sources and availability of raw materials and the names of principal suppliers:**

Not applicable

- F. Dependence on one or a few major customers:**

None

- G. Patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration:**

None

H. The need for any government approval of principal products or services and the status of any requested government approvals:

None.

Item X: The nature and extent of the Issuer's facilities.

The assets:

Not applicable

Properties or facilities:

Not applicable

Location of principal plants and other property of the Issuer:

Not applicable

Description of the condition of the property(ies):

Not applicable

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:

Not applicable

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Item XI The name of the Chief Executive Officer. Members of the Board of Directors, as well as control persons.

A. Officers, Directors and Control Persons. Include the following for each such person:

As of the period covered by this Disclosure, Andrew Aird was the sole director and principal officer and Ron McIntyre was the corporate Secretary.

Andrew Aird

Mr. Aird served as our President, Chief Executive Officer, Chief Financial Officer, Secretary, Treasurer and Director since November 8, 2006, the date of incorporation of the Issuer. Mr. Aird also served our as Secretary from November 8, 2006 until March 25,

2009. Mr. Aird is a Chartered Accountant (FCA) with a 30-year career in the printing industry, culminating as Director of Finance (International) of Canada's largest multinational business forms company. Since January 2008, Mr. Aird has been self-employed as an accountant with Sherobee Management Ltd., which provides accounting services. Mr. Aird's desire to found our company and his background as an accounting professional led to our conclusion that Mr. Aird should be serving as a member of our board of directors in light of our business and structure.

Ron McIntyre

Mr. McIntyre has served as our Secretary since March 25, 2009. Mr. McIntyre has management experience with technology companies and start-ups in the United States and Canada. Mr. McIntyre also serves as the President, Secretary and Director of Kaleidoscope Venture Capital, Inc., a publicly-owned Nevada corporation, and the performance of such duties was Mr. McIntyre's principal occupation and employment between 2008 and March 25, 2009, which at the time provided VOIP telephony services. Since August 2009, Mr. McIntyre has been self employed as an independent consultant providing business planning consultation to small companies.

During 13 years with A.B. Dick Co., Mr. McIntyre held positions as Branch Manager and Pacific Zone Manager, and then transferred to California to commence branch sales operations in Sacramento. For 7 years, Mr. McIntyre worked for NBI, first to start up operations in Sacramento, Vancouver and Victoria, and then stepped up to Western Regional Manager. He joined Consumers Software Inc. in 1989 as Director of Sales & Marketing. In addition, Mr. McIntyre was the owner/operator of VIPaging Services, Ltd., a licensed paging company in British Columbia. He was also President and CEO of Visionary Solutions. Mr. McIntyre also served as Vice President, Sales & Marketing, Director of IT, and Vice President of Operations for Aimtronics Corporation.

B. Legal/Disciplinary History. List whether any of the foregoing persons have, in the last 5 years, been the subject of:

- 1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);**

None

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

None

- 3. A finding or judgment by a court of competent jurisdiction (in a civil**

action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated;

None

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

None

- C. **Disclosure of Family Relationships.** Describe any relationships among and between the Issuer's directors, officers, persons nominated or chosen by the Issuer to become directors or officers, or beneficial owners of more than five percent (5%) of the any class of the Issuer's equity securities:

None.

- D. **Disclosure of Related Party Transactions.**

None

- E. **Disclosure of Conflicts of Interest.** Describe any conflicts of interest. Describe the circumstances, parties involved and mitigating factors for any executive officer or director with competing professional or personal interests.

None

Item XII. Financial information for the Issuer's most recent fiscal period. The Issuer shall provide the following financial statements for the most recent fiscal period (whether fiscal quarter or fiscal year):

- 1) Balance sheet:
- 2) Statement of income:
- 3) Statement of cash flows:
- 4) Financial notes:
- 6) Audit letter, if audited:

Financial statements for the fiscal quarter ended May 31, 2014, with footnotes, are attached as Schedule A.

All such financial statements are incorporated by reference.

Item XII. Similar financial information for such part of the two preceding fiscal quarters as the Issuer or its predecessor has been in existence.

Comparative financial statements for the years ended November 30, 2013 and 2012, with footnotes, are attached to and filed with the Form 10-K report filed with the SEC for the fiscal year ended November 30, 2013 and are incorporated herein by this reference.

Item XIV. Beneficial Owners.

All persons beneficially owning more than five percent (5%) of any class of the Issuer's equity securities are as follows:

As of the end of the period covered by this report, Richard Alexander, held 50,000,000 shares and the controlling interest in the Company, which he has held since September 2012.

Item XV. The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure:

1. Investment Banker

None

2. Promoters

None

3. Counsel

Gregory Nanton, Esquire, Brooklyn, NY

4. Accountant or Auditor

None selected yet.

5. Public Relations Consultant(s)

None selected yet

6. Investor Relations Consultant

None selected yet

7. Any other advisor(s)

None.

Item XVI Management's Discussion and Analysis or Plan of Operation.

A. Plan of Operation.

1. Describe the Issuer's plan of operation for the next twelve (12) months including:

i. Cash requirements:

Short Term Working Capital Needs are estimated at \$1,000,000, which is expected to be raised through issue of convertible debt or private offerings of common stock.

ii. Research and development:

To be determined

ACQUISITIONS

It is planned that the Company will merge with JRS Holdings, Inc., its controlling shareholder, as a result of which the Company will enter into the business operated by the subsidiaries of JRS Holdings, Inc., Yodole, LLC and Hubcast Solutions, Inc.

Item XVII List of securities offerings and shares issued for services in the past two quarters.

None

Item XVIII Material Contracts.

None currently

Item XIX Articles of Incorporations and Bylaws.

A. A complete copy of the Issuer's Articles of Incorporation.

The Articles of Incorporation and Amended Articles of Incorporation have been filed previously as part of the Company's prior SEC periodic filings.

B. A complete copy of the Issuer's Bylaws.

B. A complete copy of the Issuer's Bylaws.

The Bylaws have been filed previously as part of the Company's prior SEC periodic filings.

Item XX Purchases of Equity Securities by the Issuer and Affiliated Purchasers.

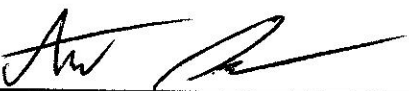
None.

Item XXI Issuer's Certifications

I, Andrew Sanders, sole director and President of Tap Resources, Inc. as of the date of this report, hereby certifies that:

- 1) I have reviewed the foregoing Information and Disclosure Statement, Exhibits and all notes thereto of Tap Resources, Inc. as of May 31, 2014.
- 2) Based on my knowledge, this Information and 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 made, not misleading with respect to the period covered by the Information and Disclosure Statement; and
- 3) Based on my knowledge, the financial statements and other financial information included or incorporated by reference in this Information and Disclosure Statement fairly present in all material respects, the financial condition, results of operations and cash flows of Tap Resources, Inc. as of and for the periods presented ending May 31, 2014

Dated as of this 28 day of February, 2017



Andrew Sanders, President

TAP RESOURCES, INC
(An Exploration Stage Company)

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
MAY 31, 2014
(Unaudited)

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

Fresh Start Private Holdings, Inc. (the “Company”) was incorporated in the State of Nevada on November 1, 2006. On July 31, 2012 the Company changed its name to TAP RESOURCES, INC. The Company is an exploration stage company, with a mining exploration project (the “Marowijine Project”) in the Republic of Suriname that has not realized any revenues to date.

On September 12, 2012, the Company entered into a Share Exchange Agreement (the “Share Exchange Agreement”) which resulted in a Reverse Takeover with selling stockholders named in the prospectus, pursuant to which the Company offered and sold an aggregate of 90,000,000 shares of common stock to all the stockholders of Infinity Resources, Inc., a Nevada corporation (“Infinity”), incorporated in the State of Nevada, on April 27, 2012. The acquisition was treated as a recapitalization of Tap Resources, Inc. with Infinity Resources, Inc. as the accounting acquirer in accordance with the Reverse Merger rules. As a result of the consummation of the Share Exchange Agreement, Infinity became a wholly-owned subsidiary of the Company and the mineral exploration business of Infinity became and remained the primary business of the Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Going concern

To date the Company has generated no revenues from its business operations and has incurred losses since inception of \$109,950. At May 31, 2014, the Company had a working capital deficit of \$172,273. The Company requires additional funding to meet its ongoing obligations and to fund anticipated operating losses. The ability of the Company to continue as a going concern is dependent on raising capital to fund its mineral exploration business plan and ultimately to attain profitable operations. Accordingly, these factors raise substantial doubt as to the Company’s ability to continue as a going concern. The Company intends to continue to fund its mineral exploration business by way of private placements and advances from related parties as may be required. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might result from this uncertainty.

Unaudited Financial Statements

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles for financial information and with the instructions to Form 10-Q. They do not include all information and footnotes required by United States generally accepted accounting principles for complete financial statements. However, except as disclosed herein, there has been no material changes in the information disclosed in the notes to the financial statements for the year ended November 30, 2013 included in the Company’s Annual Report on Form 10-K filed with the Securities and Exchange Commission. The unaudited financial statements should be read in conjunction with those financial statements included in the Form 10-K. In the opinion of Management, all adjustments considered necessary for a fair presentation, consisting solely of normal recurring adjustments, have been made. Operating results for the six months ended May 31, 2014 are not necessarily indicative of the results that may be expected for the year ending November 30, 2014.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Company considers all highly liquid 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. The Company does not have a bank account.

Basic Income (Loss) Per Share

The Company computes loss per share in accordance with “ASC-260,” “Earnings per Share” which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. As the company does not have any dilutive shares outstanding as of May 31, 2014, the accompanying financial statements present only basic loss per share.

Income Taxes

The Company follows the liability method of accounting for income taxes in accordance with FASB accounting standards for Accounting for Income Taxes and Accounting for Uncertainty in Income Taxes. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax balances. Deferred tax assets and liabilities are measured using enacted or substantially enacted tax rates expected to apply to the taxable income in the years in which those differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the date of enactment or substantive enactment.

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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Mineral Property Expenditures

The Company is primarily engaged in the acquisition, exploration and development of mineral properties.

Mineral property acquisition costs are capitalized in accordance with FASB ASC 930-805, “Extractive Activities-Mining,” when management has determined that probable future benefits consisting of a contribution to future cash inflows have been identified and adequate financial resources are available or are expected to be available as required to meet the terms of property acquisition and budgeted exploration and development expenditures. Mineral property acquisition costs are expensed as incurred if the criteria for capitalization are not met. In the event that mineral property acquisition costs are paid with Company shares, those shares are recorded at the estimated fair value at the time the shares are due in accordance with the terms of the property agreements.

Mineral property exploration costs are expensed as incurred.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

When it has been determined that a mineral property can be economically developed as a result of establishing proven and probable reserves and pre-feasibility, the costs incurred to develop such property are capitalized.

Estimated future removal and site restoration costs, when determinable are provided over the life of proven reserves on a units-of-production basis. Costs, which include production equipment removal and environmental remediation, are estimated each period by management based on current regulations, actual expenses incurred, and technology and industry standards. Any charge is included in exploration expense or the provision for depletion and depreciation during the period and the actual restoration expenditures are charged to the accumulated provision amounts as incurred.

As of the date of these financial statements, the Company has incurred only property option payments and exploration and administrative costs, all of which have been expensed.

To date the Company has not established any proven or probable reserves on its mineral properties.

Asset Retirement Obligations

In accordance with accounting standards for asset retirement obligations (ASC 410), the Company records the fair value of a liability for an asset retirement obligation (ARO) when there is a legal obligation associated with the retirement of a tangible long-lived asset and the liability can be reasonably estimated. No ARO's associated with legal obligations to retire oil and gas properties have been recognized, as indeterminate settlement dates for the asset retirements prevent estimation of the fair value of the associated ARO. The Company performs periodic reviews of its mineral properties long-lived assets for any changes in facts and circumstances that might require recognition of a retirement obligation.

Fair value of financial instruments

The estimated fair values of financial instruments were determined by management using available market information and appropriate valuation methodologies. The carrying amounts of financial instruments including cash approximate their fair value because of their short maturities.

Stock-based Compensation

The Company accounts for stock-based compensation issued to employees based on FASB accounting standard for Share Based Payment. It requires an entity to measure 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). That cost will be recognized over the period during which an employee is required to provide service in exchange for the award – the requisite service period (usually the vesting period). It requires that the compensation cost relating to share-based payment transactions be recognized in financial statements. That cost will be measured based on the fair value of the equity or liability instruments issued. The scope of the FASB accounting standard includes a wide range of share-based compensation arrangements including share options, restricted share plans, performance-based awards, share appreciation rights, and employee share purchase plans. As at May 31, 2014, the Company, had no stock-based compensation plan nor had it granted any stock options. Accordingly no stock-based compensation has been recorded to date.

Recent pronouncements

The Company has evaluated recent accounting pronouncements and believes that none of them will have a material effect on the Company's financial statements.

NOTE 3 – ACQUISITION - INFINITY RESOURCES, INC.

On September 12, 2012, the Company entered into a Share Exchange Agreement (the ‘Share Exchange Agreement’), which resulted in a Reverse Takeover, with selling stockholders named in the prospectus, pursuant to which the Company offered and sold an aggregate of 90,000,000 shares of common stock to all the stockholders of Infinity Resources, Inc., a Nevada corporation (“Infinity”), on a pro rata basis based upon their respective beneficial ownership interest in Infinity Resources, Inc., as consideration for all of the issued and outstanding shares of common stock of Infinity held by all the stockholders of Infinity.

As a result of the consummation of the Share Exchange Agreement Infinity became a wholly-owned subsidiary of the Company and the mineral exploration business of Infinity became the primary business of the Company, and the stockholders of Infinity immediately prior to the consummation of the Share Exchange Agreement acquired approximately 99.6% of the shares of common stock of the Company.

NOTE 4 – MAROWIJNE RIVER – MINERAL RIGHTS PARTNERSHIP AGREEMENT

On May 30, 2012 Infinity Resources, Inc. (“Infinity”) entered in to a Mineral Rights Partnership Agreement with Surmi Company N.V. (“Surmi”) to acquire the exclusive right and option to an undivided 100% of the right, title and interest in and the property located in the district of Sipaliwini, along the left bank of Marowijine River in the Brokopondo mining district of Suriname, South America, under the following payment terms;

- (a) Infinity, or its permitted assigns, incurring exploration expenditures on the Claims of a minimum of \$100,000 on or before December 31, 2013 (first payment extended to December 31, 2013); and
- (b) Infinity, or its permitted assigns, incurring exploration expenditures on the Claims of a further \$125,000 on or before December 31, 2013; and
- (c) Infinity, or its permitted assigns, incurring exploration expenditures on the Claims of a further \$125,000 on or before December 31, 2014.
- (d) Infinity further agrees to pay Surmi, commencing January 1, 2013 (first payment extended to December 31, 2013), the sum of \$25,000 per annum for so long as Infinity, or its permitted assigns, holds any interest in the Claims.
- (e) Company is waiting for confirmation documentation from Surmi that the claims have been renewed by the government prior to any further payment(s). As the Company has not made the payment and pursuant to Section 5.1 of the agreement failure to make such payment shall result in termination of the agreement.

NOTE 5 – ADVANCES FROM RELATED PARTY

The Company has received \$64,003 and \$59,902 as loans from a related party up to May 31, 2014 and November 30, 2013, respectively. The loans were unsecured, payable on demand and bear no interest.

NOTE 6 –CAPITAL STOCK

On April 27, 2012 Infinity issued 90,000,000 common shares at a price less than par value which resulted in reduction in retained earnings by \$89,910. On September 12, 2012, the Company entered into a Share Exchange Agreement (the ‘Share Exchange Agreement’) pursuant to which the Company offered and sold an aggregate of 90,000,000 shares of common stock to all the stockholders of Infinity Resources, Inc., a Nevada corporation (“Infinity”).

NOTE 6 –CAPITAL STOCK (continued)

As a result of the Reverse Merger with Infinity Resources Inc., the Company carried forward 280,920 common shares, valued at \$156,105 in net liabilities assumed of Tap Resources, Inc. prior to September 12, 2012. The net liabilities consisted of \$511 in cash, \$71,627 in accrued liabilities, \$48,092 in related party advances and \$36,896 in third party advances which were subsequently forgiven by the third parties.

NOTE 8 – SUBSEQUENT EVENTS

The Company continued its mining exploration activities through its wholly-owned subsidiary, Infinity Resources, Inc. through August 31, 2016. On March 16, 2016, a controlling interest in the Company was acquired by purchase from the then controlling shareholder, Richard Alexander, by JRS Holdings, Inc., a Nevada corporation, represented by the purchase of 50,000,000 shares of common stock. An additional 40,004,500 shares of common stock were surrendered for cancellation, and were previously converted onto Treasury shares, leaving 50,276,420 common shares issued and outstanding. As a result, the following changes in the capital stock of the Company occurred:

Common shares previously issued and outstanding	90,280,920
Shares previously returned to Treasury and no longer outstanding	<u>40,004,500</u>
Common shares outstanding at 3/15/2016	50,276,400

The 50,000,000 common shares acquired by JRS Holdings, Inc. in March, 2016 represented 99.4 percent of the total common shares then issued and outstanding, and the Company became a controlled subsidiary of JRS Holdings, Inc. as of that date. As part of the acquisition of control, the Company's President and director, Andrew Aird, resigned as an officer and director, Andrew Sanders was appointed as sole director and President, and Mr. Aird also agreed to cancel debt owed to him by the Company in the total amount of \$64,003.

In August, 2016, the Company and its parent, JRS Holdings, Inc., agreed to a merger of the Company into its parent, with the 50,000,000 common shares of the Company held by JRS Holdings being retired in the merger; the shareholders of the Company other than JRS Holdings receiving one (1) share of JRS Holdings, Inc., as the surviving entity, for each common share of the Company outstanding prior to the merger; and with the shareholders of JRS Holdings, Inc. retaining their then common shares of JRS in the merger, without change. The resulting transaction was closed on September 15, 2016 with the filing of parent-subsidary merger documents in accordance with Nevada law with the Secretary of State of Nevada and resulted in the following

Tap Resources common shares issued pre-merger	50,276,500
Tap Resources common shares cancelled in merger	<u>50,000,000</u>
Tap Resources common shares converted to JRS Holdings shares	276,500
JRS Holdings common shares previously issued	<u>18,433,000</u>
Total JRS Holdings common shares issued post-merger`	18,709,500

The former Company shareholders other than JRS Holdings, Inc. held collectively 0.55 percent of the outstanding stock of the Company before the merger, and held 1.48 percent of the outstanding common stock of JRS Holdings, Inc., the survivor, after the merger.

JRS Holdings, Inc. is a family-owned holding company with operating subsidiaries in telecommunications and related fields, Yodole, LLC and Hubcast Solutions, Inc. The business operations of these subsidiaries can be summarized as follows:

NOTE 8 – SUBSEQUENT EVENTS (continued)

YODOLE Concept

The YODOLE concept was founded in 1999 as a global platform for privacy-centric Internet utility functions to service the demands telecommunication industry. We began by developing fundamental core communications, search indexing, data sharing, and other emerging technologies. YODOLE engineers, programmers, and research and develop teams performed numerous beta studies and devote thousands of hours to ensure that our processes were relevant to demands of both current and future markets. Most of the first decade was devoted to proofs of concepts by the original visionaries as well as researching, forming, collaborating and developing internal and external relationships to make this concept a reality.

YODOLE, LLC

YODOLE, LLC, was officially formed from these earlier explorations in 2004 and began a formal phase of testing operations structures, outside provider relationships, and live operations. Currently, systems are in place capable of scaling up to global markets with a small, but highly satisfied customer base.

YODOLE, LLC, is a global telecommunications provider committed to the strong pursuit of technology development to not only drive the quality and features of services, but also to enhance human connections to customers, employees, and industry partners. Our concentration on true human-to-human interaction sets YODOLE apart from other telecommunications providers

The People Friendly Network™

YODOLE, LLC, with its two trademarked brands YODOLEPHONE™ and YODOLEMOBILE™ with their shared trademarked tagline “**The People Friendly Network™**” and shared trademarked iconic mascot, is a global provider of end user telecommunications services with value added vertical support services offered through outside sales forces attracted to customer longevity produced through concentration on customer service and support as a critical component of the total value proposition.

Creating the Customer Experience

We believe and embrace the notion that providing superior products is admiral, but providing both superior products and customer service is the goal. Superior, reliable, and sincere customer service is the catalyst to creating memorable customer experiences which ultimately help us bond with our global customer base. As YODOLE continues to be a company of people working to serve people, the value of loyalty in every direction will continuously grow, to continuously add value to our stakeholders, consumers, and employees to ensure profit and sustainability.

YODOLE Phone

YODOLE Phone focuses on providing residential and commercial business consumers with reliable domestic and international phone service at affordable rates. YODOLE Phone provide services in the United States, Canada, and 51 countries internationally. Residential plans are flexible to meet the needs of the consumer no matter how grand or small. Standard features offered to our residential customers include: call waiting, caller ID, call forwarding, three-way calling with advanced features like voicemail-to-email, and sharing a phone line with multiple locations and softphones. For those customers which prefer going digital for home use, we have state of the art digital voice line packages, home office phone packages, and home fax packages to increase your savings.

Business Services

Services for all sizes of businesses from the simplest analog line and handset to full featured digital systems to digital line replacement, all with our award winning Maximum Value Routing access to over 30 phone carriers in the US and worldwide. Never negotiate another phone contract with our forever-competitive service model.

NOTE 8 – SUBSEQUENT EVENTS (continued)

We offer complete office suites for your business needs which include: business phones, fax services, vault and cloud storage systems, and latest technology within firewall securities protection. Our business packages are flexible to scale up or down to meet your needs.

YODOLE Mobile

YODOLE Mobile is the staple of “**The People Friendly Network**”. We offer mobile phone services for end users on the go. We keep you in touch with family, friends, and loved-ones using the latest technology and networks. Our plans are flexible with easy terms, and are truly no-hassle and free of long-term contracts. You simply pay as you go by taking advantage of numerous pre-paid plans for your convenience. Should you have a phone that you would like to transfer service, no problem—ask the representative about how you can score with our BOYD plan?

BYOD

BYOD stands for Bring Your Own Device. At YODOLE Mobile, we give you the option of bringing your own device or tablet to activate it on a YODOLE Plan. This means you can bring your existing device, find a used device, or purchase one from another vendor and activate it at YODOLE as long as your device meets the BOYD requirements (CDMA devices require the upload of your ESN MEID and or GSM devices require the purchase of a YODOLE SIM Card).

Competitive Advantage of YODOLE: Phone and Mobile

YODOLE Phone and Mobile was created to become a dynamic tandem because we understand the demands of the market. This unified communication concept allow us to be agile to adapt to different trends and consumer preferences. We are able to reach our consumers, relate to our consumers, and provide cutting edge technology, and superior customer service across systems, networks, product, and service offerings. There is absolutely no magic here, our cost structures are flexible and friendly. We utilize proven technologies, systems, products, and services to ensure that our customers have a unique and pleasant experience. We accomplish our goals the old fashioned way—“we roll up our sleeves, pay attention to detail, listen to our customers, and execute on the plan.” With YODOLE, you are not alone, you are connected, and we are just a phone call away. Give us a YODOLE today!!!

HUBCAST Solutions

HUBCAST was recently acquired by JRS Holdings Inc. HUBCAST is managed by professionals with decades of experience in the messaging and customer communication industries. Members of our team have worked closely with some of the most widely recognized brands in corporate America. Our team has been entrusted to increase brand awareness, build loyalty and expand the client’s market base of their most valuable business commodity – the customer. We have successfully directed thousands of time-sensitive, high-visibility campaigns in all segments of customer marketing and communications.

HUBCAST SOLUTIONS is a full-service provider of automated voice and text messaging solutions that deliver personalized messages designed to inform and engage. Our hosted “communications hub” is sourced from best-of-breed components ensuring a feature-rich, flexible messaging system delivering reliability, innovation, and scalability.

HUBCAST Solutions platforms help clients comprehend and leverage large volumes of data to cater to customer preferences at the level to determine the best day of week, best time of day, and as well as the best channel – on a per customer basis. The competitive advantage is amplified when clients are able to augment large volumes of data to understand the correlation between demographic data, purchased demo data, and or psychographic data which improves HUBCAST ability to build customized and intelligent platforms which adds value to drive profit and sustainability.

TAP RESOURCES, INC.
BALANCE SHEET
MAY 31, 2014

Assets

Other Assets	
Infinity Acquisition	90,000
Total Other Assets	90,000
Total Assets	90,000

Liabilities and Stockholders' Equity

Current Liabilities	
Accounts Payable	1,364
Due to/from Infinity Resources	1,523
Accrued Expenses	20,000
Shareholders Loan	64,003
Total Current Liabilities	86,890
Stockholders' Equity	
Additional Paid In Capital	22,419
Common Shares	90,281
Retained Earnings	(109,950)
Total Stockholders' Equity	3,110
Total Liabilities and Stockholders' Equity	90,000

Tap Resources, Inc.
STATEMENT OF INCOME
Quarter Ended May 31, 2014

	May 31, 2014
Revenue	
Total Revenue	0
Cost of Goods Sold	
Total Cost of Goods Sold	<u>0</u>
Gross Profit	0
Operating Expenses	
Professional Fees	\$ <u>750</u>
Total Operating Expenses	<u>750</u>
Operating Income (Loss)	(750)
Other Income	
Total Other Income	0
Other Expenses	
Total Other Expenses	<u>0</u>
Income (Loss) Before Income Taxes	(750)
Income Tax	
Net Income (Loss)	<u><u>\$ (750)</u></u>

Tap Resources, Inc.
STATEMENT OF CASH FLOWS
Quarter Ended May 31, 2014

May 31, 2014

Cash Flows from Operating Activities

Net Income

Net Income (Loss)	\$ <u>(750)</u>
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Total Net Income	(750)
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Adjustments to Net Income

Adjustments to reconcile Net Income (Loss) to net Cash:

(Increase) Decrease in:

Increase (Decrease) in:

Accounts Payable	<u>750</u>
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Total Adjustments	<u>750</u>
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Net Cash Provided By (Used In) Operating Activities	0
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Cash Flows from Investing Activities

Net Cash Provided By (Used In) Investing Activities	0
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Cash Flows from Financing Activities

Net Cash Provided By (Used In) Financing Activities	<u>0</u>
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Net Increase (Decrease) in Cash	0
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Cash at Beginning of Period

Total Cash at Beginning of Period	<u>0</u>
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Cash at End of Period	<u>\$ 0</u>
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