

OTC Pink Basic Disclosure Guidelines

1) Name of the issuer and its predecessors (if any)

SourcingLink.net, Inc.
QCS Corp. until 7-99
Parkway Capital Corp until 6-94

2) Address of the issuer's principal executive offices

12526 High Bluff Drive, Ste. 300
San Diego, CA 92130
858 792 3620
anne@aine-eros.com
website: under construction

I.R contact: none

3) Security Information

Trading symbol: SNET
Class of security: Preferred
Common
Cusip #: 836171 20 7

Preferred: 50,000,000 authorized, 1 issued and outstanding, par value \$0.001 as of March 31, 2013
Common: 900,000,000 authorized 411,948,794 issued and outstanding, par value \$0.001 as of March 31, 2013

Transfer agent:
Olde Monmouth Stock Transfer Co., Inc.
200 Memorial Pkwy
Atlantic Highlands, NJ, 07716
732-872-2727
matt@oldemonmouth.com

The transfer agent is registered under the Exchange Act.
There are no restrictions on the transfer of either security.
There are no trading suspension orders issued by the SEC in the past 12 months.

4) **Issuance History**

On April 18, October 12, and November 8, all 2011, in a private transaction, the Company issued 310,000,000 of its restricted Common shares to, William and Valerie Paige and Alliance Auto Group, LLC, owned by William and Valerie Paige, all owners of the acquired business in return for the business assets, which transaction was valued at \$5,000,000.

On April 25, 2011 the Company, in a private transaction, issued 6,000,000 of its Common shares to Noah Clark, a supplier of services including a cash advance, which services and cash had a value of \$6,000.

On October 12, 2011 the Company, in a private transaction, issued 1,000,000 of its restricted Common shares to Debrah Monefore, a consultant, for services provided, valued at \$1,000.

On October 12, 2011, the Company, in a private transaction issued 10,250,000 of its restricted common shares, as a bonus, to Elliot Tupea, Joseph Duran, Quddus Paige and Sefton Paige, five individuals who provided financial assistance for inventory acquisition, valued at \$230,625.

On December 1, 2011, in a private transaction, the Company issued 72,000,000 of its common shares as follows: (i) 20,000,000 were issued to National Investment Capital, Inc., of which Guy Griffith is a natural person who beneficially owned, directly or indirectly, more than ten percent (10%) of any class of equity securities in National Investment Capital, Inc.; (ii) 27,000,000 were issued to Beyond Communications, LLC., of which Karl Smith is a natural person who beneficially owned, directly or indirectly, more than ten percent (10%) of any class of equity securities in Beyond Communications, LLC; and (iii) 25,000,000 were issued to Sosuia Sekona for consulting services provided and to be provided, valued at \$396,000 in total.

5) **Financial Statements**

SOURCINGLINK.net, INC
Balance Sheets as at March 31
(unaudited)

	2012	2013
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 3,208	\$ 9,311
Inventory		177,639
Note receivable	15,000	-
Total Current Assets	18,208	186,950
Automotive, net	267,984	-
Computer equipment, net		2,933
Office equipment and furniture, net	41,333	3,385
Web-site, net		5,320
Intellectual property, net	75,500	-
Total Fixed Assets	384,817	11,638
TOTAL ASSETS	\$ 403,025	\$ 198,588
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 20,800	\$ 7,157
Loans payable	293,529	-
Notes payable, net	290,000	-
Non interest bearing convertible note payable	205,000	205,000
Income tax payable	-	800
Total Current Liabilities	809,329	212,957
Shareholder convertible note payable		205,900
Preferred stock at \$0.001 par value: 50,000,000 shares authorized; 1 issued and outstanding	1,000	1,000
Common stock at \$0.001 par value: 900,000,000 shares authorized; 411,948,794 issued and outstanding	411,949	411,949
Additional paid-in capital	25,401,676	\$ 25,401,676
Deficit	(26,220,929)	(26,034,894)
Total Stockholders' Deficit	(406,304)	(220,269)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 403,025	\$ 198,588

SOURCINGLINK.net, INC
Income Statements for the years ended March 31
(unaudited)

	2012	2013
REVENUES	\$ 628,306	\$ 10,214
OPERATING EXPENSES		
General and administrative expenses	727,657	18,864
Stock based compensation	84,125	-
Depreciation	99,627	5,819
Interest	21,026	-
Total operating expenses	932,435	24,683
LOSS FROM OPERATIONS	304,129	14,469
Gain on disposal of discontinued operations	-	(201,304)
INCOME TAXES	800	800
LOSS FOR THE YEAR	\$ 304,929	\$ (186,035)
LOSS PER COMMON SHARE		
- BASIC AND DILUTED	\$ 0.0015	\$ (0.0005)
WEIGHTED AVERAGE COMMON SHARES		
OUTSTANDING - BASIC AND DILUTED	204,851,534	411,948,794

SOURCINGLINK.net, INC.
Statement of Stockholders' Equity (Deficit)
(unaudited)
March 31, 2013

	Common Stock		Preferred Stock		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
	Shares	Amount	Shares	Amount			
Balance March 31, 2005	12,698,794	\$ 12,699		\$ -	\$ 25,383,301	\$ 25,916,000	\$ (520,000)
Preferred share issued January 12, 2011 for services rendered			1	1,000			1,000
Common shares issued February 3, 2011 for consulting services	50,000,000	50,000			-	-	50,000
Common shares issued March 25, 2011 for consulting services	6,000,000	6,000			-	-	6,000
Common shares issued October 12, 2011 for acquisition of Alliance Auto Group, Inc	250,000,000	250,000			2,875,000	-	3,125,000
Common shares issued on October 12, 2011 for services provided	21,250,000	21,250			56,875		78,125
Common shares issued on December 1, 2011 for services provided	47,000,000	47,000			211,500		258,500
Common shares issued on December 1, 2011 for conversion of Note payable	25,000,000	25,000					25,000
Impairment of goodwill					(3,125,000)		(3,125,000)
Loss for the year						304,929	(304,929)
Balance, March 31, 2012	411,948,794	\$ 411,949	1	\$ 1,000	\$ 25,401,676	\$ 26,220,929	\$ (406,304)
Loss for the year						(186,035)	186,035
Balance, March 31, 2013	411,948,794	\$ 411,949	1	\$ 1,000	25,401,676	26,034,894	\$ (220,269)

SOURCINGLINK.net, INC.
Statements of Cash Flows for the years ended
(unaudited)

	March 31,	
	2012	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Loss	\$ 304,929	\$ (186,035)
Adjustments to reconcile net loss to cash used in operating activities		
Non cash stock based compensation	(84,125)	-
Depreciation	(99,627)	(5,819)
Increase in current assets		
Acquisition of inventory	-	177,639
Note receivable	15,000	-
Increase in current liabilities		
Accounts payable and accrued liabilities	(524,202)	7,157
NET CASH USED IN OPERATING ACTIVITIES	(388,025)	(7,058)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of automotive equipment	267,984	-
Purchase of computer equipment		2,933
Purchase of office equipmant	41,333	3,385
Purchase of web site		5,320
Purchase of intellectual property	75,500	-
Gain on disposal of discontinued business		(198,096)
	384,817	(186,458)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in shareholder note payable		205,900
NET CASH PROVIDED BY FINANCING ACTIVITIES		205,900
NET CHANGE IN CASH	3,208	12,384
CASH AT BEGINNING OF PERIOD	-	3,208
CASH AT END OF PERIOD	\$ 3,208	\$ 9,311

Notes to Financial Statements

NOTE 1: ORGANIZATION AND OPERATIONS:

SourcingLink.net, Inc., (the "Company"), located in San Diego, CA was incorporated in 1993. Although the Company has been engaged in several different businesses, experienced management and consultants have been retained to focus on the new business model, which is the business of sourcing, acquiring, trading and dealing in investment quality gem stones and rare earth minerals. In addition, the Company is a provider of rare antiquities and high quality original one of a kind designed jewelry adorned with precious gemstones and made of fine metals. Rare Earth Minerals (REM's) mined through post mining production contracts will be available to the industry and investors uncut/unpolished on a wholesale level and through finished jewelry.

On March 3, 2012 the Company retained new management, disposed of the automotive business and undertook the development of the current business model and plan.

NOTE 2: SUMMARIES OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation

The accompanying financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

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

Cost of Sales

Cost of sales is the direct cost associated with the earning of revenue and predominantly includes the cost of acquiring artifacts and/or the manufacturing of inventory, including design and production costs.

Cash and Cash Equivalents

For purposes of the statements of cash flows, cash equivalents include all highly liquid debt instruments with original maturities of three months or less which are not securing any corporate obligations. The Company maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. The Company has not experienced any losses in such accounts.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is provided for those accounts receivable considered to be uncollectable based on historical experience and management's evaluation of outstanding accounts

receivable at the end of the period. Bad debts are written off against the allowance when identified. The Company determined that no allowance was required as at March 31, 2012 and March 31, 2013.

Prepaid Expenses

Prepaid expenses consist primarily of short-term prepaid expenditures that will amortize within one year.

Inventory

As at March 31, 2013 the company had acquired inventory, valued at \$177,639 utilizing the lower of cost or market basis. All items will be reviewed periodically and impaired, if appropriate.

Property and Equipment

As at March 31, 2013 the Company owned equipment, furniture and a web site all valued at original cost. All three categories are being depreciated on a three year straight line basis.

Impairment of Long-Lived Assets

The Company will evaluate the recoverability of its long-lived assets as they are acquired and if circumstances indicate impairment is required it will be recorded based on the results of the analysis. This analysis is performed by comparing the respective carrying values of the assets to the current and expected future cash flows, on an undiscounted basis, to be generated from such assets.

Revenue Recognition

The Company will derive revenue from the sale of its products and services. Revenue will be recognized when it is realized and earned.

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The Company will meet all of the following four criteria in order to recognize revenue:

- Persuasive evidence of an arrangement exists
- Delivery has occurred
- The sales price is fixed or determinable
- Collection is reasonably assured

Payments received in advance of satisfaction of the relevant criteria for revenue recognition are recorded as advances from customers.

Income Taxes

Income taxes are accounted for under the asset and liability 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 bases and operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. A valuation allowance is provided for deferred tax assets if it is more likely than not these items will either expire before the Company is able to realize their benefits, or that future deductibility is uncertain.

Stock-Based Compensation

The Company records stock-based compensation at fair value as of the date of grant and recognizes the corresponding expense over the requisite service period, utilizing the Black-Scholes option-pricing model. The volatility component of the calculation is based on the historic volatility of the Company's stock or the expected future volatility. The expected life assumption is primarily based on historical exercise patterns and employee post-vesting termination behavior. The risk-free interest rate for the expected term of the option is based on the U.S. Treasury yield curve in effect at the time of grant.

Fair Value of Financial Instruments

Fair value, establishes a three-level valuation hierarchy for disclosures of fair value measurement and enhances disclosure requirements for fair value measures. The carrying amounts reported in the balance sheets for current receivables and payables, including short term loans, qualify as financial instruments and are a reasonable estimate of fair value because of the short period of time between the origination of such instruments and their expected realization and, if applicable, the stated rate of interest is equivalent to rates currently available. The three levels are defined as follows:

Level 1: input to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2: inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full term of the financial instruments.

Level 3: inputs to the valuation methodology are unobservable and significant to the fair value.

The Company did not identify any assets or liabilities that are required to be presented on the balance sheet at fair value.

Earnings per Common Share

Basic earnings per share are calculated dividing income available to common stockholders by the weighted average number of common shares outstanding. Diluted earnings per share are based on the assumption that all dilutive convertible shares and stock options and warrants were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, warrants and options are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period.

Advertising Costs

The Company expenses the cost of advertising as incurred or, as appropriate, the first time the advertising takes place. Advertising costs, for the years ended March 31, 2012, and 2013, were not significant.

New Accounting Pronouncement

Company's adoption of new accounting policies has had no impact on its financial statements.

ASU Nos. 2011-05 and 2011-12

On June 16, 2011, the FASB issued ASU No. 2011-05, "Comprehensive Income (Topic 220): Presentation of Comprehensive Income." This ASU eliminates the current option to report other comprehensive income and its components in the statement of changes in equity. An entity can elect to present items of net income and other comprehensive income in one continuous statement or in two separate, but consecutive, statements.

ASU No. 2011-05 also requires reclassifications of items out of accumulated other comprehensive income to net income to be measured and presented by income statement line item in both the statement where net income is presented and the statement where other comprehensive income is presented. However, on December 23, 2011, the FASB issued ASU No. 2011-12, "Comprehensive Income (Topic 220): Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items Out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05" to defer this new requirement. For us, both ASU No. 2011-05 and ASU No. 2011-12 were effective January 1, 2012. Since these ASUs pertain to presentation and disclosure requirements only, the adoption of these ASUs is not expected to have a material impact on the Company's financial statements.

ASU No. 2011-11

On December 16, 2011, the FASB issued ASU No. 2011-11, "Balance Sheet (Topic 210): Disclosures about Offsetting Assets and Liabilities." This ASU requires disclosures to provide information to help reconcile differences in the offsetting requirements under U.S. GAAP and IFRS. The disclosure requirements of this ASU mandate that entities disclose both gross and net information about financial instruments and transactions eligible for offset in the statement of financial position as well as instruments and transactions subject to an enforceable master netting arrangement or similar agreement. ASU No. 2011-11 also requires disclosure of collateral received and posted in connection with master netting arrangements or similar arrangements. The scope of this ASU includes derivative contracts, repurchase agreements, and securities borrowing and lending arrangements. Entities are required to apply the amendments of ASU No. 2011-11 for annual reporting periods beginning on or after January 1, 2013, and interim periods within those annual periods. All disclosures provided by those amendments are required to be provided retrospectively for all comparative periods presented. The Company is currently reviewing the effect of ASU No. 2011-11.

NOTE 3: GOING CONCERN:

The accompanying financial statements have been prepared on a going concern basis which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. As shown in the financial statements, during the year ended March 31, 2012, the Company incurred a net loss of \$304,929 and during the year ended March 31, 2013, the Company recorded a net income of 186,035 which included a onetime gain of \$201,304,. The Company's accumulated deficit was \$26,034,894 as of March 31, 2013 . If the Company is unable to generate profits and is unable to continue to obtain financing for its working capital requirements, it may have to curtail its business sharply or cease business altogether.

The financial statements do not include any adjustment relating to the recoverability and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

The Company is taking certain steps to provide the necessary capital to continue its operations. These steps include, but are not limited to: 1) focus on sales to minimize the need for capital at this stage; 2) converting part of the outstanding accounts and loans payable to equity; 3) raising equity financing; 4) continuous focus on reductions in cost where possible.

NOTE 4: NOTES PAYABLE:

The non interest bearing convertible note payable of \$205,000 consists of unsecured advances made, in 2009, to the Company by a third party. The note was callable in October 2010. Although a portion of the original note has been converted the note holder has not demanded the balance. In addition, the Company President has provided, to the Company, goods and cash with a value of \$205,900 in return for a 5% long term note convertible payable, bearing a maturity date of June 2014.

NOTE 5: SHAREHOLDERS' EQUITY:

On October 12, 2011, the Company issued 250,000,000 shares of its restricted common shares, valued at \$0.0125 per share, to the owners of Alliance Auto Group for the acquisition of that business.

On October 12, 2011, the Company issued 21,250,000 shares of its restricted common shares, valued at an average cost of \$0.0037 per share, to several consultants and service providers all associated with the automotive business plan.

On December 1, the Company issued 47,000,000 shares of its restricted common shares, valued at an average cost of \$0.0550 per share, to two consultants for services provided to the automotive business.

On December 1, the Company issued 25,000,000 shares of its restricted common shares, valued at \$0.001 per share, to the note holder, in reduction of the Convertible note payable.

6) Describe the Issuer's Business, Products and Services

- A. The Company's new business model is focused on the business of sourcing, acquiring, trading and dealing in investment quality gem stones and rare earth minerals. In addition, the Company is a provider of rare antiques and high quality original one of a kind designed jewelry adorned with precious gemstones and made of fine metals. Rare Earth Minerals (REM's) mined through post mining production contracts will be available to the industry and investors uncut/unpolished on a wholesale level and through finished jewelry.
- B. The Company was incorporated in the State of Delaware on March 26, 1993.
- C. The issuer's primary and secondary SIC Codes are 5094 and 3911.
- D. The issuer's fiscal year end date is March 31.
- E. The issuer's principal products are those described above. Marketing is accomplished through various forms of social media, internet advertising and word of mouth.

7) Describe the Issuer's Facilities

The issuer's business address is: 12526 High Bluff Drive, Ste. 300, San Diego, CA 92130. It shares retail store front space in Encinitas CA.

8) Officers, Directors, and Control Persons

Anne Carioti, Director, CEO and Secretary/Treasurer, experience in appraising gemstones and minerals as a Graduate Gemologist from the Gemological Institute of America (20+ years), sourcing gemstones and minerals, jewelry designing and retail jewelry store management

Mani Pirouzbakht, Director, COO holds a Masters in Mining Engineering-Exploration, Geo-chemist, accredited Jewelry Professional, Metal and Jewelry Arts and a Graduate Gemologist form the Gemological Institute of America.

Tina Chan, Director, holds a degree in Applied Jewelry Arts with the Gemological Institute of America and a Bachelors degree in Fine Arts from the School of the Art Institute of Chicago.

None of the foregoing persons has, in the last five years, been the subject of:

A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding;

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;

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

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.

- A. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

9) Third Party Providers

Legal Counsel

Mailander Law Office, Inc.
Tad Mailander
835 5th Avenue, Ste. 312
San Diego, CA 92101
(619) 239-9034 office

(619) 330-2900 fax
tmailander@gmail.com

Accountant or Auditor

Murray Goldenberg
44225 Hazel Canyon Lane
Palm Desert, CA 92260
(310)890 2209
m.gol@verizon.net

Investor Relations Consultant

Not applicable

Other Advisor

Not applicable

10) Issuer Certification

I, Anne Carioti, certify that:

1. I have reviewed this [specify either annual or quarterly disclosure statement] of [identify issuer];
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

April 18, 2013

"/s/Anne Carioti

President