

**ISSUER INFORMATION DISCLOSURE  
FOR THE FISCAL YEAR ENDED  
November 30, 2016  
(Transition Period December 1, 2015 to September 15, 2016)**

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**JRS Holdings, Inc.  
formerly  
Tap Resources, Inc.  
(a Nevada Corporation)**

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**TRADING SYMBOL: TAPP  
CUSIP NUMBER: 87601V 10 1 until September 15, 2016  
CUSIP NUMBER 466274 107 from September 15, 2016**

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**ISSUER'S EQUITY SECURITIES:**

**Voting Common Stock, \$0.001 par value, 50,000,000 Shares authorized Post-Merger**

**Issued and Outstanding Common Shares at September 15, 2016:**

|                     |                   |
|---------------------|-------------------|
| <b>Pre-Merger:</b>  | <b>40,004,500</b> |
| <b>Post-Merger:</b> | <b>18,709,500</b> |

**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:* JRS Holdings, Inc. as of September 15, 2016  
Tap Resources, Inc. August 9, 2012 to September 15, 2016

*Predecessor Entities:*  
River Explorations (from November 1, 2006 until August 14, 2010)  
Fresh Start Private Holdings, Inc.(to August 9, 2012)

**Item II: The address of its principal executive offices.**

PO Box 2020  
Delano, CA

- i. Telephone Number: 661-699-9214
- ii. Website URL: [www.jrsholdings.com](http://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.**

JRS Holdings, Inc. is a Nevada corporation incorporated in February 2015. In March 2016, JRS Holdings, Inc. acquired 99.4 percent of the outstanding stock of Tap Resources, Inc. by purchase from the then controlling shareholder. In August, 2016, JRS Holdings, Inc. and Tap Resources, Inc. agreed to merger under the Nevada parent-subsidiary merger rules, and the merger closed effective September 15, 2016, with JRS Holdings, Inc. as the surviving corporation. Tap Resources, Inc. was 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 August 31, 2016, there were 90,280,920 common shares of Tap Resources, Inc. issued and outstanding; however, certificates representing 40,004,500 were returned to the Company with stock transfer powers, leaving 50,276,500 common shares outstanding, of which 50,000,000 were held by JRS Holdings, Inc. And will be cancelled. For periods after November 30, 2014, the shares returned to the Company have been reported as treasury shares and were no longer considered outstanding shares.

Effective September 15, 2016, Tap Resources, Inc. merged into JRS Holdings, Inc. under Nevada law. In the merger, the 50,000,000 shares of Tap Resources, Inc. held by JRS Holdings were cancelled, the remaining shareholders of Tap Resources, Inc. received one share of JRS Holdings, Inc. for each share of Tap Resources, Inc. then held, and the shareholders of JRS Holdings, Inc. continued to hold the same number of shares as before the merger. The post-merger share ownership is illustrated in the following table:

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

**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:                           | September 15, 2016 |
| (ii)  | Number of common shares authorized         | 50,000,000         |
| (iii) | Number of shares outstanding at period end | 18,709,500         |

**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:**

JRS Holdings, Inc. is a Nevada corporation. Tap Resources, Inc. was a Nevada corporation but ceased to exist as of September 15, 2016 by merger into JRS Holdings, Inc...

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

Tap Resources, Inc. was 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. On September 15, 2016, the corporate name was changed to JRS Holdings, Inc. by merger of Tap Resources, Inc. into JRS Holdings, Inc...

**3. The Issuer's fiscal year end date:**

The Issuer's fiscal year end date is December 31. Prior to its merger into JRS Holdings, Inc., Tap Resources, Inc. had a fiscal year ended November 30 and had filed all quarterly and annual reports with OTCIQ under the alternative reporting system of OTC Markets through August 31, 2016, its last reporting period prior to the effective date of the merger with JRS Holdings, Inc. This report is a transition annual report for the final fiscal year of Tap Resources, Inc. through September 15, 2016, when it ceased to exist.

JRS Holdings, Inc., as successor corporation, will separately file its annual reports for its fiscal years ended December 31, 2015 and 2016 and the quarterly reports for the three fiscal quarters ending March 31, 2016, June 30, 2016 and September 30, 2016, the latter including the consolidated results of operations with JRS Holdings, Inc. commencing September 15, 2016..

**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, Tap Resources, Inc. 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 was 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 Tap Resources, Inc. 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. Tap Resources, Inc. subsequently filed quarterly and annual reports with the OTCIQ alternative reporting system for all periods subsequent to the last SEC quarterly filing for the period ending February 18, 2014 through the quarter ended August 31, 2016, before the effective date of the merger.

Effective September 15, 2016, the Company merged into its parent company, JRS Holdings, Inc. with the latter as the survivor, under the name JRS Holdings, Inc. This transition annual report of Tap Resources is for the fiscal period commencing December 1, 2015 through September 15, 2016, the effective date of the merger.

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, Tap Resources, Inc. entered into a Share Exchange Agreement (the ‘Share Exchange Agreement’) which resulted in a reverse takeover pursuant to which Tap Resources, Inc. 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 Tap Resources, Inc., and April 27, 2012 became the date of inception for financial reporting purposes. Richard Alexander acquired 50,000,000 shares of common stock of Tap Resources, Inc. in September 2002, representing 99.4 percent of the issued and outstanding common stock. In March, 2016, Mr. Alexander sold the shares to JRS Holdings, Inc., a Nevada corporation (the “Issuer”), which became the control person and parent of the Company. At the same time, Andrew Aird, the sole director and President of the Company, resigned after first appointing Andrew Sanders as sole director and President. Ron McIntyre, Secretary, remained as Secretary after the change of control.

On September 15, 2016, Tap Resources, Inc. merged into JRS Holdings, Inc. and ceased its existence as a separate corporate entity. JRS Holdings, Inc. is the successor corporate entity, has assumed all of the assets, rights and obligations of Tap Resources, Inc., and the date of formation of JRS Holdings, Inc. is the date of inception for accounting purposes, as the reverse merger acquirer of Tap Resources, Inc.

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

On September 12, 2012, Tap Resources, Inc. 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 September 15, 2016 merger of Tap Resources, Inc. into the Issuer, the 50,276,500 shares of Tap Resources, Inc. then outstanding were cancelled as to the 50,000,000 shares held by JRS Holdings, Inc., and the balance of 276,500 shares were converted into JRS Holdings, Inc. common stock on a one-for-one basis, and the already outstanding shares of JRS Holdings, Inc. remain outstanding. As a result, the outstanding shares of common stock of the Issuer are:

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

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.

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 be exchanged for one share each of JRS Holdings, Inc., and each share of JRS Holdings, Inc. common stock already issued and outstanding will remain. As of the date of this report and the date of the merger, there are 18,433,000 shares of common stock of JRS Holdings, Inc. issued and outstanding which remained outstanding. As a result, the post-merger shares of the surviving company (the Issuer) issued and outstanding are as follows:

|  |                   |       |
|--|-------------------|-------|
| Shares issued to old TAPP shareholders         | 276,500           | 1.5%  |
| Shares held by JRS Holdings, Inc. shareholders | <u>18,433,000</u> | 98.5% |
| Total shares issued and outstanding            | 18,709,500        |       |

The transaction was 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 receive a new stock certificate in the new corporate name. The Articles of Merger were 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:**

Tap Resources, Inc. previously was a fully reporting company under Section 12(g) of the Securities Exchange Act of 1934. On March 19, 2015, Tap Resources, Inc. filed a Form 15 terminating its reporting obligations. As a result,

Tap Resources, Inc. 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 September 15, 2016 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., for all periods after September 15, 2016.

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

Primary – 7900 (until September 15, 2016)

Secondary – 7990, 7997

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

Tap Resources, Inc. 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 is a fully operating company in the communications industry...

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

Tap Resources, Inc. 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 became the date of formation of JRS Holdings (2015) 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. Effective with the merger into JRS Holdings, Inc., Infinity Resources, Inc. ceased

business. Effective September 15, 2016, JRS Holdings, Inc. will commence filing on a consolidated basis with the former Tap Resources, Inc. as well as with its own operating subsidiaries.

**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 of Tap Resources, Inc. existed at and prior to September 15, 2016

**Item IX: The nature of products or services offered.**

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

The Company was engaged in mining exploration activities through consultants through September 15, 2016.

**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

**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:**

Andrew Aird was the sole director and principal officer of Tap Resources, Inc. until March 31, 2016, when he resigned and Ron McIntyre was the corporate Secretary. Andrew Sanders became sole director and President on March 31, 2016. Mr. McIntyre

and Mr. Sanders continued as the sole director and sole officers until Tap Resources, Inc. ceased its existence on September 15, 2016.

### **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 predecessor entity. 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.

### **Andrew Sanders**

Mr. Sanders served as Tap Resources CEO and principal officer from March 25, 2016 to September 15, 2016. Prior to assuming principal officer positions with Tap Resources, his professional leadership experiences are as follows: YODOLE LLC- Owner, President- 2013-2016; Continental Ag Farm Company LLC- Owner, Managing Director- 2014-Present; and as JRS Industries-Owner, President, Director- 2014-Present. Andrew has a business administration and management background. He earned his AA degree at Monroe College, Rochester, NY; He continued studies in business management at Daniel Webster College in Nashua, New Hampshire; Currently Andrew is completing studies in Business Management at California State Bakersfield, CA where he currently resides.

### **Ron McIntyre**

Mr. McIntyre served as our Secretary since March 25, 2009 until September 15, 2016. 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:**

Andrew Sanders, who became President and sole director of Tap Resources, Inc. on March 25, 2016, was also Vice President of JRS Holdings, Inc., the 99.4 percent shareholder of the Company before the merger and now the successor Issuer.

**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 transition fiscal period from December 1, 2015 and ending September 15, 2016, with footnotes, are attached as Schedule A.

All such financial statements are incorporated by reference.

**Item XIII. 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 of Tap Resources, Inc. for the years ended November 30, 2015 and 2014, with footnotes, have been filed with the Annual Disclosure Reports filed with OTCIQ for those fiscal years.

**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, JRS Holdings, Inc., held 50,000,000 shares and the controlling interest in the Company, representing 99.4 percent of the outstanding stock prior to the merger. The shares were acquired from Richard Alexander, who had held the shares 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**

Tap Resources, Inc. has merged with JRS Holdings, Inc., its controlling shareholder, as a result of which the separate existence of Tap Resources, Inc. has ceased and the Issuer continues 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 of Tap Resources, Inc. have been filed previously as part of its prior SEC periodic filings.

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

The Bylaws of Tap Resources, Inc. have been filed previously as part of its 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 September 15, 2016, hereby certify that:

- 1) I have reviewed the foregoing Information and Disclosure Statement, Exhibits and all notes thereto of Tap Resources, Inc. for the transition period ending September 15, 2016.
- 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 September 15, 2016

Dated as of this 3RD day of March, 2017

A handwritten signature in black ink, appearing to read 'Andrew Sanders', is written over a horizontal line.

Andrew Sanders, President

**SCHEDULE A**  
**FINANCIAL STATEMENTS**

**Tap Resources, Inc.**  
**BALANCE SHEET**  
Transition period to Sep 15, 2016

Assets

|              |                |
|--------------|----------------|
| Total Assets | \$ <u>0.00</u> |
|--------------|----------------|

Liabilities and Stockholders' Equity

|                   |      |
|-------------------|------|
| Total Liabilities | 0.00 |
|-------------------|------|

Stockholders' Equity

|                            |      |
|----------------------------|------|
| Total Stockholders' Equity | 0.00 |
|----------------------------|------|

|  |                |
|--|----------------|
| Total Liabilities and Stockholders' Equity | \$ <u>0.00</u> |
|--|----------------|

**Tap Resources, Inc.**  
**STATEMENT OF INCOME**  
15 Days Ended Sep 15, 2016

|  | Sep 15, 2016          |
|--|-----------------------|
| <b>Revenue</b>                           |                       |
| <b>Total Revenue</b>                     | <b>0.00</b>           |
| <b>Cost of Goods Sold</b>                |                       |
| <b>Total Cost of Goods Sold</b>          | <u>0.00</u>           |
| <b>Gross Profit</b>                      | <b>0.00</b>           |
| <b>Operating Expenses</b>                |                       |
| <b>Total Operating Expenses</b>          | <u>0.00</u>           |
| <b>Operating Income (Loss)</b>           | <b>0.00</b>           |
| <b>Other Income</b>                      |                       |
| <b>Total Other Income</b>                | <b>0.00</b>           |
| <b>Other Expenses</b>                    |                       |
| <b>Total Other Expenses</b>              | <u>0.00</u>           |
| <b>Income (Loss) Before Income Taxes</b> | <b>0.00</b>           |
| <b>Income Tax</b>                        |                       |
| <b>Net Income (Loss)</b>                 | <u><u>\$ 0.00</u></u> |

**Tap Resources, Inc.**  
**STATEMENT OF CASH FLOWS**  
15 Days Ended Sep 15, 2016

Sep 15, 2016

**Cash Flows from Operating Activities**

**Net Income**

**Total Net Income** **0.00**

**Adjustments to Net Income**

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

(Increase) Decrease in:

Increase (Decrease) in:

Accounts Payable \$ (388.75)

Due to/from Infinity Resources (1,523.00)

**Total Adjustments** **(1,911.75)**

**Net Cash Provided By (Used In) Operating Activities** **(1,911.75)**

**Cash Flows from Investing Activities**

Infinity Acquisition 90,000.00

**Net Cash Provided By (Used In) Investing Activities** **90,000.00**

**Cash Flows from Financing Activities**

Additional Paid In Capital (86,422.58)

Common Shares (90,280.92)

Retained Earnings 88,615.25

**Net Cash Provided By (Used In) Financing Activities** **(88,088.25)**

**Net Increase (Decrease) in Cash** **0.00**

**Cash at Beginning of Period**

**Total Cash at Beginning of Period** **0.00**

**Cash at End of Period** **\$ 0.00**

**JRS HOLDINGS, INC.**  
**(Formerly TAP RESOURCES, INC)**  
**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS**  
**Transition Period Ended September 15, 2016**  
**(Unaudited)**

**NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION**

As a result of the merger of the Company into JRS Holdings, Inc. effective September 15, 2016, the Company no longer exists as a separate entity. JRS Holdings, Inc., as the surviving entity in the merger, will file its annual reports for its calendar years ended December 31, 2015 and 2016, a consolidated report for the quarter ended September 30, 2016 including the financial results of Tap Resources, Inc. for the period ended September 15, 2016, and thereafter will file quarterly and annual reports on a calendar year basis. This report is the final, transition report for Tap Resources, Inc. for the transition period from September 1, 2016 to September 15, 2016, when the Company merged with and into JRS Holdings, Inc. Tap Resources, Inc. continued its mining exploration activities through its wholly-owned subsidiary, Infinity Resources, Inc. through August 31, 2016, at which time all remaining exploration activities ceased.

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 previously 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-subsiidiary 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.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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### **Going concern**

To date the Company has generated no revenues from its business operations and has incurred losses since inception through the quarter ended August 31, 2016 of \$87,092. As a result of the merger of the Company into JRS Holdings, Inc. effective September 15, 2016, the Company no longer exists as a separate entity.

### **Unaudited Financial Statements**

As a result of the merger of the Company into JRS Holdings, Inc. effective September 15, 2016, the Company no longer exists as a separate entity. JRS Holdings, Inc., as the surviving entity in the merger, will file its annual reports for its calendar years ended December 31, 2015 and 2016, a consolidated report for the quarter ended September 30, 2016 including the financial results of Tap Resources, Inc. for the period ended September 15, 2016, and thereafter will file quarterly and annual reports on a calendar year basis. This report is the final, transition report for Tap Resources, Inc. for the transition period from September 1, 2016 to September 15, 2016, when the Company merged with and into JRS Holdings, Inc.

### **Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Company considered 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 computed 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 August 31, 2016, the accompanying financial statements present only basic loss per share.

### **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.

### **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.

### **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 – MERGER WITH JRS HOLDINGS, INC.

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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:

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| 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-subsiary merger documents in accordance with Nevada law with the Secretary of State of Nevada and resulted in the following

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|--|-------------------|
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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:

#### **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.

## **NOTE 3 – MERGER WITH JRS HOLDINGS, INC. (continued)**

### **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 YODOLEHONE™ 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.

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

### **NOTE 3 – MERGER WITH JRS HOLDINGS, INC. (continued)**

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

### **NOTE 4 –CAPITAL STOCK**

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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-subsiary merger documents in accordance with Nevada law with the Secretary of State of Nevada and resulted in the following

**NOTE 4 –CAPITAL STOCK (continued)**

|  |                   |
|--|-------------------|
| 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 Tap Resources, Inc. shareholders other than JRS Holdings, Inc. held collectively 0.55 percent of the outstanding stock of Tap Resources before the merger, and held 1.48 percent of the outstanding common stock of JRS Holdings, Inc., the survivor, after the merger.

As of September 15, 2016,. The date of this Transition Report, the Company had no asassets, no liabilities and no stock issued or outstanding.