

**Tap Resources, Inc**

112 N Curry St  
Carson City, NV 89703  
(775) 964-5355  
SIC Code 6719  
Tapresources.xyz

## Quarterly Report

For the period ending March 31, 2026 (the "Reporting Period")

**Outstanding Shares**

The number of shares outstanding of our Common Stock was:

37,416,400 as of March 31, 2026

37,416,400 as of December 31, 2025

**Shell Status**

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes:  No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes:  No:

**Change in Control**

Indicate by check mark whether a Change in Control<sup>4</sup> of the company has occurred during this reporting period:

Yes:  No:

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<sup>4</sup> "Change in Control" shall mean any events resulting in:

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

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

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

On August 25, 2016, Tap Resources, Inc. merged with JRS Holdings, Inc., a privately held Nevada corporation pursuant to an applicable Merger Agreement. The original Certificate of Merger as filed in NV incorrectly indicated that JRD was the survivor. Articles of Correction were filed in Nevada on or about February 2, 2018, advising that Tap Resources was the surviving entity.

Current State and Date of Incorporation or Registration: Nevada - current  
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

None

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

None

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

Address of the issuer's principal executive office:

112 Curry St  
Carson City, NV 89703

Address of the issuer's principal place of business:

*Check if principal executive office and principal place of business are the same address:*

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

No:  Yes:  If Yes, provide additional details below:

**2) Security Information**

**Transfer Agent**

Name: Legacy Stock Transfer, Inc.  
Phone: 972-612-4120  
Email: info@legacystocktransferinc.com  
Address: 16801 Addison Road, Suite #247, Addison, Texas 75001

**Publicly Quoted or Traded Securities:**

*The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.*

Trading symbol:	TAPP
Exact title and class of securities outstanding:	Common Stock
CUSIP:	87601V101
Par or stated value:	\$0.001
Total shares authorized:	200,000,000 <u>as of date: March 31, 2026</u>
Total shares outstanding:	37,416,400 <u>as of date: March 31, 2026</u>
Total number of shareholders of record:	53 <u>as of date: March 31, 2026</u>

*Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.*

\_\_\_\_\_

**Other classes of authorized or outstanding equity securities that do not have a trading symbol:**

*The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

Exact title and class of the security:	_____
Par or stated value:	_____
Total shares authorized:	_____ <u>as of date: _____</u>
Total shares outstanding:	_____ <u>as of date: _____</u>
Total number of shareholders of record:	_____ <u>as of date: _____</u>

*Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.*

\_\_\_\_\_

**Security Description:**

*The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:*

- 1. For common equity, describe any dividend, voting and preemption rights.**

The Company only has one class of common Stock. No dividends are payable and each share is entitled to one vote. There are no preemption rights in the Company's articles of incorporation.

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

None

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

None

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None

**3) Issuance History**

*The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years and any subsequent interim period.*

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

**A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.**

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No:  Yes:  (If yes, you must complete the table below)

Shares Outstanding <u>Opening Balance:</u> Date 1/1/2024 Common:23,714,400 Preferred: -0-			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to.  ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
3/25/2024	New issuance	1,000,000	Common	\$0.02	Yes	William Kachele	New President stock award	Restricted	4(a)2
3/28/2024	New issuance	100,000	Common	\$0.02	Yes	David Torres	Consulting services	Restricted	4(a)2

5/30/2024	New issuance	200,000	Common	\$0.02	Yes	Paul Devito	Consulting services	Restricted	4(a)2
8/12/2024	New issuance	100,000	Common	\$0.02	Yes	Vernon Duncan	Consulting services	Restricted	4(a)2
1/31/2025	New Issuance	2,000	Common	\$0.3997	No	Neilson Ashby	Consulting services	Restricted	4(a)2
2/4/2025	New Issuance	250,000	Common	\$0.39	No	Deanna McCollum	Acquisition consideration	Restricted	4(a)2
4/21/2025	New issuance	5,000,000	Common	\$0.02	Yes	Jerad Sanders	Consulting services	Restricted	4(a)2
4/21/2025	New issuance	3,000,000	Common	\$0.02	Yes	Andrew Sanders	Consulting services	Restricted	4(a)2
7/25/2025	New issuance	50,000	Common	\$0.02	Yes	Marvin Battle	Consulting services	Restricted	4(a)2
7/25/2025	Cancel shares	(1,000,000)	Common	\$0.02	Yes	Marvin Battle	Consulting services	Restricted	4(a)2
8/22/2025	New issuance	3,000,000	Common	\$0.02	Yes	Jerad Sanders	Consulting services	Restricted	4(a)2
8/22/2025	New issuance	2,000,000	Common	\$0.02	Yes	Alice Sanders	Consulting services	Restricted	4(a)2
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date 03/31/2026	Common: 37,416,400								
	Preferred:-0-								

**Example:** A company with a fiscal year end of December 31<sup>st</sup> 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

## B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)  (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of	# Shares Converted to Date	# of Potential Shares to be	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
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				instrument to shares)		Issued Upon Conversion <sup>5</sup>		

Total Outstanding Balance:

Total Shares:

Any additional material details, including footnotes to the table are below:

\_\_\_\_\_

**4) Issuer’s Business, Products and Services**

The purpose of this section is to provide a clear description of the issuer’s current operations. Ensure that these descriptions are updated on the Company’s Profile on [www.OTCMarkets.com](http://www.OTCMarkets.com).

A. Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)

Tap Resources, Inc is a holding company with two operating subsidiaries. The business of the company consists of providing Yodole mobile phone services through Yodole, LLC. It provides cellular phone models, text and numeric paging, data capability, no roaming or landline connection charges, and others. Yodole, LLC is a global telecommunications company offering a variety of services, including: Internet, Voice, Security, and TV services. Yodole™ provides quality services at the best prices. In addition to offering landline phone services, Mobile phone service, and Security, we also provide Broadband Fiber Optic Internet along with Absolute Cable TV (digital hi-def cable TV). Register, transfer, and host, with Yodole Solutions Domain and hosting services. From there check your email, work on your marketing, and ramp up website security. Yodole™ wants to earn your patronage and become your full-service provider today.

On January 24th, 2025, with the acquisition of a 94% interest in Frequency Technologies, LLC the Company is now manufacturing and selling medical technology devices in addition to maintaining its telecommunications and internet services. Frequency Technologies, LLC, (“Frequency”) a well-respected provider and manufacturer of Beam Ray machines. Frequency specializes in providing exceptional light and sound frequency solutions through its best-in-quality Beam Ray machines. Frequency anticipates harnessing the power of light and sound frequency therapy to promote advanced healing. Frequency’s Beam Ray machines are equipped with the latest technologies and stringent quality measures. The light frequency machines are designed in such a way to target the harmful pathogens or microorganisms and eliminate them from the body.

<sup>5</sup> The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any “blockers” or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

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

The Company is a holding company with two subsidiaries, Yodole, LLC and Frequency Technologies, LLC of which the Company holds approximately a 94% interest

C. Describe the issuers' principal products or services.

Telephone services

Medical Equipment Sales

## 5) Issuer's Facilities

*The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.*

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The company's principal place of business is 112 Curry St. in Carson City, NV 89703. The company does not own this facility or have any ownership in this facility and are currently using the facility as our headquarters location.

## 6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

*The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.*

<b>Individual Name</b> (First, Last) or <b>Entity Name</b> (Include names of control person(s) if a corporate entity)	<b>Position/Company Affiliation</b> (ex: CEO, 5% Control person)	<b>City and State</b> (Include Country if outside U.S.)	<b>Number of Shares Owned</b> (List common, preferred, warrants and options separately)	<b>Class of Shares Owned</b>	<b>Percentage of Class of Shares Owned</b> (undiluted)
Jerad R Sanders	Chairman and Director	Bakersfield, California	15,786,000	Common	42.19%

Andrew M Sanders	CEO and Director	Bakersfield, California	5,380,000	Common	14.38%
Alice Sanders	More than 5%	Bakersfield, California	3,600,000	Common	9.62%
Jonathan D Sanders	More than 5%	Bakersfield, California	2,000,000	Common	5.35%
Erwin J. Bartel	More than 5%	Bakersfield, California	2,000,000	Common	5.35%
William Kachele	President and Director	San Marcos, California	2,000,000	Common	5.35%

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://www.OTCIQ.com) to update your company profile.

## 7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

None

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

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

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

None

### 8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com).

If any updates are needed to your public company profile, update your company profile.

#### Securities Counsel

Name: Benjamin B. Childs  
Firm: Benjamin B. Childs, ESQ.  
Address 1: 318 S. Maryland Parkway

Address 2: Las Vegas, NV 89101  
Phone: 702-251-0000  
Email: ben@benchilds.com

#### Accountant or Auditor

Name: David Natan -Outsourced consultant  
Firm: Natan & Associates  
Address 1: 6720 NW 74<sup>th</sup> Court  
Address 2: Parkland, Florida 33067  
Phone: 786-412-6085  
Email: dn474747@aol.com

#### Investor Relations

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### *All other means of Investor Communication:*

X (Twitter): \_\_\_\_\_  
Discord: \_\_\_\_\_  
LinkedIn: \_\_\_\_\_

Facebook: \_\_\_\_\_  
[Other ] \_\_\_\_\_

#### Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Nature of Services: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

### **9) Disclosure & Financial Information**

A. This Disclosure Statement was prepared by (name of individual):

Name: David Natan  
Title: Outsourced Independent Accountant  
Relationship to Issuer: None

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

- IFRS  
 U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name: David Natan  
Title: Outsourced Independent Accountant  
Relationship to Issuer: None

Describe the qualifications of the person or persons who prepared the financial statements:<sup>6</sup>

David Natan is a CPA (inactive) with over 40 years of experience preparing financial statements. Mr. Natan has served as Chief Financial Officer for five listed public companies and is familiar with GAAP reporting requirements.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)

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<sup>6</sup> The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

- Financial Notes

**Financial Statement Requirements:**

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be “machine readable”. Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

**Tap Resources, Inc.**  
**Consolidated Balance Sheets**  
**(Unaudited)**

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 36,807	\$ 39,326
Accounts receivable	34,309	34,309
Inventory	24,500	24,500
Total current assets	95,616	98,135
Goodwill	107,573	107,573
Intangible assets	44,823	58,270
Total assets	\$ 248,012	\$ 263,978
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 14,141	\$ 14,141
Total current liabilities	14,141	14,141
Notes payable	160,000	160,000
Total liabilities	174,141	174,141
Stockholders' Equity		
Common stock, \$0.001 par value, 200,000,000 shares authorized; 37,416,400 and 37,416,400 shares issued and outstanding as of March 31, 2026 and December 31, 2025, respectively	37,416	37,416
Additional paid-in capital	926,491	926,491
Accumulated deficit	(884,898)	(867,407)
Total Tap Resources Inc. Stockholders' Equity (Deficit)	79,009	96,500
Non-controlling interest	(5,138)	(6,663)
Total stockholders Equity	73,871	89,837
Total liabilities and stockholders' equity	\$ 248,012	\$ 263,978

The accompanying notes are an integral part of these unaudited consolidated financial statements.

**Tap Resources, Inc.**  
**Consolidated Statements of Operations**  
**(Unaudited)**

	<b>Three months ended March 31, 2026</b>	<b>Three months ended March 31, 2025</b>
Sales	\$ 148,226	\$ 76,945
Cost of sales	47,652	25,225
Gross profit	<u>100,574</u>	<u>51,720</u>
Operating expenses:		
General and administrative	103,093	62,102
Amortization expenses	13,447	8,964
Total operating expenses	<u>116,540</u>	<u>71,066</u>
Income (loss) from operations	<u>(15,966)</u>	<u>(19,346)</u>
Other income (expense)	-	-
Loss before income taxes	<u>(15,966)</u>	<u>(19,346)</u>
Provision for income taxes (benefit)	-	-
Net loss	<u>(15,966)</u>	<u>(19,346)</u>
Less : Net loss attributable to non-controlling interests	1,525	(1,283)
Net loss attributable to Tap Resources, Inc.	<u>\$ (17,491)</u>	<u>\$ (18,063)</u>
Basic and diluted earnings per common share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted-average number of common shares outstanding:		
Basic and diluted	<u>37,416,400</u>	<u>25,366,400</u>

The accompanying notes are an integral part of these unaudited consolidated financial statements.

**Tap Resources, Inc.**  
**Consolidated Statements of Changes in Stockholders' Deficit**  
**(Unaudited)**

	<u>Common Stock</u>		<u>Additional Paid-In Capital</u>	<u>Accumulated Deficit</u>	<u>Non-controlling Interest</u>	<u>Total</u>
	<u>Shares</u>	<u>Value</u>				
Balance, December 31, 2024	25,114,400	\$ 25,114	\$ 599,514	\$ (612,863)	\$ -	\$ 11,764
Stock based compensation for Services	2,000	2	778			780
Shares issued for acquisition	250,000	250	97,250		(8,354)	89,146
Non-controlling interest					(1,283)	(1,283)
Net loss				(18,063)		(18,063)
Balance, March 31, 2025	<u>25,366,400</u>	<u>\$ 25,366</u>	<u>\$ 697,541</u>	<u>\$ (630,976)</u>	<u>\$ (9,637)</u>	<u>\$ 82,294</u>
	<u>Common Stock</u>		<u>Additional Paid-In Capital</u>	<u>Accumulated Deficit</u>	<u>Non-controlling Interest</u>	<u>Total</u>
	<u>Shares</u>	<u>Value</u>				
Balance, December 31, 2025	37,416,400	\$ 37,416	\$ 926,491	\$ (867,407)	\$ (6,663)	\$ 89,837
Non-controlling interest					1,525	1,525
Net loss				(17,491)		(17,491)
Balance, March 31, 2026	<u>37,416,400</u>	<u>\$ 37,416</u>	<u>\$ 926,491</u>	<u>\$ (884,898)</u>	<u>\$ (5,138)</u>	<u>\$ 73,871</u>

The accompanying notes are an integral part of these unaudited consolidated financial statements.

**Tap Resources, Inc.**  
**Consolidated Statements of Cash Flows**  
**(Unaudited)**

	<b>Three months ended March 31, 2026</b>	<b>Three months ended March 31, 2025</b>
Net loss	\$ (17,491)	\$ (19,346)
Stock based compensation	-	780
Acquisition adjustment	-	
Amoritzation of intangible assets	13,447	8,964
Adjustments to reconcile net loss to cash used in operating activities:		
Changes in operating assets and liabilities:		
Accounts receivable	-	(22,545)
Inventory	-	25,225
Accounts payable and accrued liabilities	-	14,100
Net cash provided by (used in) operating activities	<u>(4,044)</u>	<u>7,178</u>
Net cash used in financing activities		
Acquisition of Frequency Technologies, net	1,525	(6,501)
Net increase (decrease) in cash and cash equivalents	(2,519)	677
Cash and cash equivalents at beginning of period	39,326	41
Cash and cash equivalents at end of period	<u>\$ 36,807</u>	<u>\$ 718</u>

The accompanying notes are an integral part of these unaudited consolidated financial statements.

## NOTES TO (UNAUDITED) CONSOLIDATED FINANCIAL STATEMENTS

### NOTE 1 - NATURE OF OPERATIONS AND BASIS OF PRESENTATION

Tap Resources, Inc. ("the Company") is a Nevada corporation, originally formed under the name River Explorations, Inc. in November 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. In March 2016, JRS Holdings, Inc., an unrelated Nevada corporation, acquired 99.4 percent of the outstanding stock of Tap Resources, Inc. by purchase from its then controlling shareholder.

On August 25, 2016, Tap Resources, Inc. merged with JRS Holdings, Inc., a privately held Nevada corporation pursuant to an applicable Merger Agreement. The original Certificate of Merger as filed in NV incorrectly indicated that JRS was the survivor. Articles of Correction were filed in NV on or about February 2, 2018, advising that Tap was the surviving entity. The Company was originally formed under the name River Explorations, Inc. on November 1, 2006. Effective December 30, 2009, the name was changed to Fresh Start Private Holdings, Inc. On July 31, 2012, the name was changed to Tap Resources, Inc.

Tap Resources, Inc. is a holding company that operates through its two subsidiaries. Yodole LLC. offers a full range of communication products and services nationwide. Yodole™ is The People FriendlyNetwork™ offering Internet, Voice, Security, and TV services. Yodole™ provides quality services at the best prices. In addition to offering landline phone services, Mobile phone service, and Security, we also provide Broadband Fiber Optic Internet along with Absolute Cable TV (digital hi-def cable TV).

#### **Yodole Concept**

The Yodole concept was founded in 1999 as a global platform for privacy-centric Internet utility functions to service the demands of the telecommunication industry. Yodole began by developing fundamental core communications, search indexing, data sharing, and other emerging technologies. Yodole engineers, programmers, and research and development teams performed numerous beta studies and devoted thousands of hours to ensure that our processes are relevant to the 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.

#### **Frequency Technologies, LLC**

On January 24th, 2025, with the acquisition of a 94% interest in Frequency Technologies, LLC the Company is now manufacturing and selling medical technology devices in addition to maintaining its telecommunications and internet services. Frequency Technologies, LLC, ("Frequency") a well-respected provider and manufacturer of Beam Ray machines. Frequency specializes in providing exceptional light and sound frequency solutions through its best-in-quality Beam Ray machines. Frequency anticipates harnessing the power of light and sound frequency therapy to promote advanced healing. Frequency's Beam Ray machines are equipped with the latest technologies and stringent quality measures. The light frequency machines are designed in such a way to target the harmful pathogens or microorganisms and eliminate them from the body.

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

### **Basis of Presentation**

The consolidated financial statements of the Company as of March 31, 2026, include the consolidated operations of the Company, Yodole LLC and Frequency Technologies, LLC of which the Company holds an interest of approximately 94% which was acquired in January 2025.

### **Going Concern**

As of March 31, 2026 the Company had \$36,807 in cash, working capital of \$81,475 and an accumulated deficit of \$884,898. Until the working capital needed to fund its operations can be raised, or the Company's business becomes profitable, there can be no assurance that the Company will be able to maintain operations or continue as a going concern. Until the Company secures capital, the Company will rely on funds provided by insider shareholders to fund its operations.

### **Unaudited Financial Statements**

The financial statements filed with this report include the results of operations of the Company and its wholly-owned subsidiary Yodole LLC and its recent acquisition of Frequency Technologies, for the three months ended March 31, 2026. The financial statements are not audited and have been prepared by management.

### **Cash and Cash Equivalents**

For the 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. As of March 31, 2026 and December 31, 2025 the Company had \$36,807 and \$39,326 in cash on hand, respectively.

### **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 the 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; accordingly, 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 - CAPITAL STOCK**

The Company is authorized to issue 200,000,000 shares of common stock, par value \$0.001. As of March 31, 2026 and December 31, 2025 there were 37,416,400 and 37,416,400 shares issued and outstanding, respectively.

### **NOTE 4- OUTSTANDING NOTES**

As of March 31, 2026 the balance of interest free notes payable was \$160,000. These notes relate to the acquisition described below.

### **NOTE 5- ACQUISITION**

On January 24 the Company acquired approximately 93.37% of the membership interests of Frequency Technologies, LLC, ("Frequency") a well-respected provider and manufacturer of Beam Ray machines. The Company paid the following consideration for the acquisition:

The Company issued 250,000 shares of its common stock valued at	\$ 97,500
The Company issued promissory notes for	\$175,000
The Company received inventory valued at	(49,000)
Preliminary goodwill, net of minority interest	\$ 215,146
Allocation of goodwill to intangible assets estimate	107,573

Estimated amortization period is assumed to be 24 months with quarterly amortization expense of \$13,446.64

As of March 31, 2026 the balances of goodwill and intangible assets were \$107,573 and \$44,823, respectively.

## 10) Issuer Certification

### *Principal Executive Officer:*

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Andrew Sanders certify that:

1. I have reviewed this Disclosure Statement for Tap Resources Inc. for the year ended March 31, 2026
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.

May 18, 2026

/s/ Andrew Sanders

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

### *Principal Financial Officer:*

I, Andrew Sanders certify that:

1. I have reviewed this Disclosure Statement for Tap Resource, Inc for the year ended March 31, 2026.
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.

May 18, 2026

/s/ Andrew Sanders

(Digital Signatures should appear as "/s/ [OFFICER NAME]")