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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Fiscal Year Ended OCTOBER 31, 2016
or
☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ____________ to __________

Commission File Number: 000-53450

YUENGLING'S ICE CREAM CORPORATION
(formerly Aureus, Inc.)
(Exact name of registrant as specified in its charter)

Nevada	**47-5386867**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
One Glenlake Parkway #650, Atlanta, GA	**30328**
(Address of principal executive offices)	(Zip Code)

404-805-6044
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	**Trading Symbol(s)**	**Name of each exchange on which registered**

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☐ No ☒

Check whether the issuer is not required to file reports pursuant to Section 13 or 15(d) of the Exchange Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☒	Smaller reporting company ☒
Emerging growth company ☒	

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter. $3,654,524

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of as of March 11, 2022, there were 1,765,180,555 shares of common stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE:

None

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PART I

FORWARD LOOKING STATEMENTS

This Annual Report on Form 10-K and certain information incorporated herein by reference contain forward-looking statements and information within the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933, and Section 21E of the Securities Exchange Act of 1934. This information includes assumptions made by, and information currently available to management, including statements regarding future economic performance and financial condition, liquidity and capital resources, acceptance of our products by the market, and management's plans and objectives. In addition, certain statements included in this and our future filings with the Securities and Exchange Commission ("SEC"), in press releases, and in oral and written statements made by us or with our approval, which are not statements of historical fact, are forward-looking statements. Words such as "may," "could," "should," "would," "believe," "expect," "expectation," "anticipate," "estimate," "intend," "seeks," "plan," "project," "continue," "predict," "will," "should," and other words or expressions of similar meaning are intended by us to identify forward-looking statements, although not all forward-looking statements contain these identifying words. These forward-looking statements are found at various places throughout this report and in the documents incorporated herein by reference. These statements are based on our current expectations about future events or results and information that is currently available to us, involve assumptions, risks, and uncertainties, and speak only as of the date on which such statements are made.

Actual results and outcomes may differ materially from those expressed or implied in these forward-looking statements. Factors that may cause such a difference include, but are not limited to, those discussed in Part I, Item 1A, "Risk Factors," below. Except as expressly required by the federal securities laws, we undertake no obligation to update any such factors, or to publicly announce the results of, or changes to any of the forward-looking statements contained herein to reflect future events, developments, changed circumstances, or for any other reason.

Unless otherwise noted, as used herein, the terms "**Yuengling's**," "**ARSN**," the "**Company**," "**we**," "**our**" and "**us**" refer to Yuengling's Ice cream Corporation (f/k/a Aureus Incorporated), a Nevada corporation.

ITEM 1. BUSINESS.

<u>Corporate History; Change in Control</u>

Yuengling's Ice Cream Corporation (f/k/a Aureus Incorporated) (the "Company") was incorporated in the State of Nevada on April 19, 2013. The Company was organized to develop and explore mineral properties in the State of Nevada. On October 1, 2014, the Company entered into a Purchase Agreement with Gold Exploration Management Services, Inc. ("Gold Exploration") pursuant to which the Company purchased 100% of Gold's Exploration's interest in one claim block of 11 claims or 220 acres, in Elko County, Nevada (the "Gold Creek Property") for $15,000. The claims were registered in the name of Gold Exploration. On August 31, 2015, Gold Exploration's title to the mining claims on the Gold Creek Property expired but has been re-staked by the Company. In September 2015, the Bureau of Land Management ("BLM") imposed a prohibition on mining activities on 10 million acres of public and National Forest System Lands, including the Gold Creek Property, in order to protect the greater sage-grouse and its habitat from adverse effects of locatable mineral exploration and mining activities, subject to valid existing rights (the "Land Freeze"). Due to the Land Freeze, the Company has not been able to have the title to the Gold Creek Property transferred into the Company's name or to conduct any activities on the Gold Creek Property.

On July 21, 2016, the Company entered into that certain Purchase Agreement (the "MMLH Purchase Agreement") with Montana Mine Land Holdings LLC, a Montana limited liability company wholly-owned by Tracy Fortner ("MMLH") pursuant to which the Company acquired a 100% undivided interest on MMLH's patented mining's claims and the property located in Broadwater County, Montana (the "Mining Interests") in consideration for $112,000 payable in 45,000,000 shares of common stock valued at $0.00248889 per share for a total of $112,000 (the "Property Shares"). The Company had not issued the Property Shares due to the fact there was not a sufficient amount of authorized common stock available at the time. This agreement was cancelled on November 7, 2017. There were no actions taken pursuant to the terms of the agreement and the stock was never issued. The transaction as originally accounted for had no impact to the statement of operations and zero net impact to the balance sheet; as such the transaction has been reversed and is not reflected in these financial statements.

Pursuant that certain Cancelation of Acquisition and Stock Purchase Agreement, dated November 7, 2017, by and among the Company, MMLH, Tracy Fortner (the "Seller"), and Hohme Holdings International Inc. (the "Buyer"), the Company return the Mining Interests to MMLH, MMLH relinquished its claim to the undelivered Property Shares owed MMLH under the MMLH Purchase Agreement and the Buyer purchased 90,000,000 shares of common stock of the Company from the Seller for $0.0001111 per share, for a total of $10,000. Sadiq Shaikh has voting and dispositive control over the Buyer. Simultaneously with the consummation of the Stock Purchase Agreement, Tracy Fortner resigned as the President and Chief Executive Officer and as a Board member of the Company, Sadiq Shaikh was appointed as the President, Chief Executive Officer and as a member of the Board of Directors of the Company and Deborah Engles was appointed as the Secretary and Treasurer of the Company.

On December 21, 2018, pursuant to a Stock Purchase Agreement, dated December 20, 2018, by and among the Company Everett M. Dickson (the "Buyer") and Hohme Holdings International, Inc. (the "Seller"), the Buyer purchased 90,000,000 shares of common stock of the Company from the Seller for a total of $15,000. Sadiq Shaikh has voting and dispositive control over the Seller. Simultaneously with the consummation of the Stock Purchase Agreement on December 21, 2018, Sadiq Shaikh resigned as the President and Chief Executive Officer and from the Board of Directors of the Company; Deborah Engles resigned as the Secretary and Treasurer of the Company; and Everett M. Dickson was appointed as the President, Chief Executive Officer, Treasurer, Secretary and as a director to the Board of directors of the Company.

The Company is positioned as a food brand development company focused on acquiring and growing well established food brands.

Overview

Yuengling's Ice Cream Corporation, (f/k/a Aureus Incorporated)) ("**Yuengling's**," "**ARSN**," "**we**," "**us**," or the "**Company**") was incorporated in Nevada on April 19, 2013, under the name "Aureus Incorporated." We were initially organized to develop and explore mineral properties in the state of Nevada. Effective December 15, 2017, we changed our name to "Hohme, Inc.," and, effective February 7, 2019, we changed our name to "Aureus, Inc." and on September 14, 2021, the Company changed their name to Yuengling's Ice Cream Corporation". We are currently active in the state of Nevada.

We are a food brand development company that builds and represents popular food concepts throughout the United States and international markets. Management is highly experienced at business integration and re-branding potential. With little territory available for the older brands, we intend to bring fresh, innovative brands with great potential. Our brands will be unique as we focus on niche markets that are still in need of development.

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Our Websites

www.aureusnow.com and www.yuenglingsicecream.com

Our Business Objectives

Yuengling's mission is to provide the highest quality ice cream and dairy-related products to its consumers, offer an enjoyable work environment for its employees, establish lasting relationships with its customers and vendors that are centered on trust, strive to surpass its customers' expectations, always act ethically, and give back to the communities that support it.

Business Overview

Yuengling's is an American and family-owned company with high brand recognition & loyalty. Its products are considered in the super-premium category and are all-natural. Yuengling's exceeds Whole Foods Market® Ingredient Quality Standards. Its products are kosher with no added growth hormones, steroids, or antibiotics.

Yuengling's is a strong, recognized brand with a long, positive family history and an experienced management team. We are smaller and more responsive than larger competitors.

When national brands continue to reduce the quality of their offerings and downsize their products, Yuengling's products compare favorably and provide good "value" to our customers. We offer innovative new products and flavors.

Operating Strategy

Yuengling's retail operating strategy is three-phased, centering on (1) product development, (2) achieving acceptance in a defined core area, and (3) expanding our operations once specific volume and metrics are attained. We are currently in the early stages of phase two.

Marketing and Distribution

Yuengling's core marketing area is defined as the area from Scranton, Pennsylvania in the North, central Virginia in the South, Pittsburgh, Pennsylvania to the West, and the New Jersey shore to the East. We believe we offer higher than average overall margins for retailers.

Our goal is to establish critical mass distribution and specific consumer acceptance levels in the defined core marketing area. We feel this will be accomplished through brand promotion at the store level and top-of-mind-focused marketing programs, including large-scale and small-scale direct consumer product sampling. Once we have sufficient market penetration in our core marketing area, we plan to expand and establish the brand outside this area. At the time of this filing, Yuengling's Ice Cream is sold in select markets in eastern Pennsylvania.

The Company plans to begin selling its three-gallon tubs to food service customers in the spring or early summer of 2022. The Company also plans to begin selling its ice cream pints to distributors and retailers in the spring or summer of 2022.

In the future, we anticipate working with several independent ice cream distributors, rather than a few large distributors, to distribute our products regionally and nationally. To help facilitate customer relationships, we may engage food brokers to act as our agents within designated territories or for specific accounts and receive commissions, which average 5% of net collected sales.

Our ice cream is shipped from our manufacturer to third-party cold storage facilities. In turn, our products are distributed from these cold storage facilities. We do not own, lease or otherwise maintain any vehicles involved in the shipping of our products.

Development Strategy

Our development strategy began with market entry in February 2014. The target was to establish distribution in retail grocery stores within the core marketing area with six-quart flavors of ice cream per store. Distribution is warehouse-based.

We believe our products are a slight bargain compared to super-premium brands such as Ben & Jerry's and Häagen-Daz and on par with other brands such as Gifford's. Our promotional pricing strategy depends upon the retailer, with brand positioning as a super-premium offering. We sometimes engage in short-term Everyday Low Price ("**EDLP**") program pricing to undermine the existing premium and super-premium players.

Production

Yuengling's Ice Cream is currently produced by Totally Cool, Inc. ("Totally Cool") at a high quality, modern, FDA-compliant facility in Owings Mills, Maryland. Our packaging consists of six quarts to a case, eight pints to a case, and three-gallon tubs. Totally Cool is a smaller ice cream production facility that produces ice cream and other frozen desserts for several local, regional, and national brands. Totally Cool's size allows for smaller and more flexible production runs. We currently do not have a written agreement with Totally Cool; but rather, we order our products as needed pursuant to purchase orders. We do not anticipate that we would encounter any material difficulty in obtaining alternative production sources, at a comparable cost, if our co-packer decides to terminate their relationships with us. Nevertheless, any disruption in supply could have a material adverse effect on our company.

Product Specifications

Our packaging consists of six quarts to a case and eight pints to a case. We offer super-premium butterfat (14%) basis with super-premium flavorings and super-premium ingredients. Our products have high solids, and mid-range weight (50% overrun/air) for a super-premium mouth feel.

Product History

In February 2014, Yuengling's brand was launched in quart containers in 10 flavors. Quarts were the best way to gain access to shelf space without displacing an existing 48oz or 16oz products. In October 2014, we launched two seasonal flavors, and we added four new flavors in February 2015. In July 2015, we launched six-pint flavors in 800 Ahold stores and began 3-gallon tub food service sales. In May 2016, we were granted a trademark for "Black & Tan" for the ice cream category, and in September 2016, we were granted a trademark for "Butterbeer" for the ice cream category.

At the national level, our primary retail competitors are Ben & Jerry's and Häagen-Dazs. At the regional level, our direct retail competitors are Giffords (Maine), Graeter's (Ohio), and Turkey Hill (Pennsylvania).

Primary Advantages

We believe we have a higher quality than most national brands, comparable to Ben & Jerry's and Häagen-Dazs. We have new and different flavors. We also believe we have better value to consumers in cost per ounce, strong brand loyalty, and close relationships with retailers.

American Sourced

- Yuengling's Ice Cream uses a high super-premium butterfat (14%) base-paired with America's finest artisan flavorings and inclusions (12%);
- Yuengling's Ice Cream contains no added growth hormones, steroids, or antibiotics. Yuengling's Ice Cream is rBST / rBGH free, kosher, and 11 of our 13 flavors are gluten-free

American Made

Yuengling's Ice Cream is currently produced by Totally Cool at a high quality, modern, FDA-compliant facility in Maryland. Yuengling's recipe contains high solids and mid-range weight (50% overrun / air) for a gourmet mouth feel. We believe Yuengling's Ice Cream is a Pennsylvania preferred brand and exceeds the Whole Foods Market® Ingredient Quality Standards.

American Served

Yuengling's Ice Cream is offered at select universities, restaurants, professional stadiums, local grocers, and upscale convenience stores. We offer packaging for a range of consumers, including three-gallon tubs (food service), six quarts per case (food service + Retail + Online), and 8-Pints per case (Universities, Stadiums + Retail + Online).

Employees

We currently have three full-time employees, including officers and directors. We believe that we have been successful in attracting experienced and capable personnel. Mr. Dickson's employment agreement prohibits him from competing with us or disclosing our proprietary information to non-authorized third parties. Our employees are not represented by any labor union.

ITEM 1A. RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and, as such, are not required to provide the information under this Item.

ITEM 1B. UNRESOLVED STAFF COMMENTS.

Not applicable

ITEM 2. PROPERTIES

We do not own or lease any property. We currently have an agreement for a virtual office. Our business mailing address is One Glenlake Parkway #650, Atlanta, GA 30328. Our primary phone number is (404) 805-6044

ITEM 3. LEGAL PROCEEDINGS

None

ITEM 4. MINE SAFETY DISCLOSURES

None.

PART II

ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES.

Our Registration Statement on Form S-1 was declared effective by the SEC on March 15, 2015. Our common stock is quoted on the OTC Pinks under the symbol ARSNE due to the delayed filing of this Form 10-K. Prior to that, our common stock was quoted on the OTC Market's OTCQB tier.

The following table sets forth, for the periods indicated, the reported high and low closing bid quotations for our Common Stock as reported by the OTC Markets' for the past two fiscal years. The bid prices reflect inter-dealer quotations, do not include retail markups, markdowns or commissions and do not necessarily reflect actual transactions. Historically, there has been little to no activity of our common stock. On November 25, 2015, 250 shares traded at $1.00 per share and on December 25, 2015, 100 shares traded at $0.06 per share.

	High	Low
2016 Fiscal Year		
1st Quarter ended January 31, 2016	$ 0.06	$ 0.0057
2nd Quarter ended April 30, 2016	$ 0.06	$ 0.06-
3rd Quarter ended July 31, 2016	$ 0.85	$ 0.06-
4th Quarter ended October 31, 2016	$ 2.48	$ 0.009
2015 Fiscal Year		
1st Quarter ended January 31, 2015	$ N/A	$ N/A
2nd Quarter ended April 30, 2015	$ N/A	$ N/A
3rd Quarter ended July 31, 2015	$ N/A	$ N/A
4th Quarter ended October 31, 2015	$ N/A	$ N/A

The Securities and Exchange Commission (the "SEC") has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than $5.00, other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange or quotation system. The penny stock rules require a broker-dealer, prior to a transaction in a penny stock, to deliver a standardized risk disclosure document prepared by the SEC, that: (a) contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading; (b) contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation to such duties or other requirements of securities' laws; (c) contains a brief, clear, narrative description of a dealer market, including bid and ask prices for penny stocks and the significance of the spread between the bid and ask price; (d) contains a toll-free telephone number for inquiries on disciplinary actions; (e) defines significant terms in the disclosure document or in the conduct of trading in penny stocks; and (f) contains such other information and is in such form, including language, type, size and format, as the SEC shall require by rule or regulation. The broker-dealer also must provide, prior to effecting any transaction in a penny stock, the customer with: (a) bid and offer quotations for the penny stock; (b) the compensation of the broker-dealer and its salesperson in the transaction; (c) the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and (d) monthly account statements showing the market value of each penny stock held in the customer's account. In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules; the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement, a written agreement to transactions involving penny stocks, and a signed and dated copy of a suitably written statement.

Our common stock is a penny stock. The penny stock disclosure requirements could have the effect of reducing the trading activity in the secondary market for our common stock. Therefore, if our common stock becomes subject to the penny stock rules, stockholders may have difficulty selling those securities.

Description of Securities

General

Our authorized common stock consists of 2,000,000,000 shares of common stock at a par value of $0.001 per share.

Our authorized, Series A Preferred stock consists of; 10,000,000 shares authorized, par value $0.001 per share.

Common Stock

As of March 11, 2022, 1,765,180,555, shares of common stock were issued and outstanding. Holders of our common stock are entitled to one vote for each share on all matters submitted to a stockholder vote. Holders of common stock do not have cumulative voting rights. Therefore, holders of a majority of the shares of common stock voting for the election of directors can elect all of the directors. Holders of three percent of shares of common stock issued and outstanding, represented in person or by proxy, are necessary to constitute a quorum at any meeting of our stockholders.

A vote by the holders of a majority of our outstanding shares is required to effectuate certain fundamental corporate changes such as liquidation, merger or an amendment to our Articles of Incorporation.

Holders of common stock are entitled to share in all dividends that the board of directors, in its discretion, declares from legally available funds. In the event of liquidation, dissolution or winding up, each outstanding share entitles its holder to participate pro rata in all assets that remain after payment of liabilities and after providing for each class of stock, if any, having preference over the common stock. Holders of our common stock have no preemptive rights, no conversion rights and there are no redemption provisions applicable to our common stock.

Series A Preferred

The Company has designated Ten Million (10,000,000) shares of Preferred Stock the Series A Convertible Preferred Stock with a par and stated value of $0.001 per share. The holders of the Series A Convertible Preferred Stock are not be entitled to receive any dividends.

Except as otherwise required by law or by the Articles of Incorporation and except as set forth below, the outstanding shares of Series A Convertible Preferred Stock shall vote together with the shares of Common Stock and other voting securities of the Corporation as a single class and, regardless of the number of shares of Series A Convertible Preferred Stock outstanding and as long as at least one of such shares of Series A Convertible Preferred Stock is outstanding shall represent Sixty Six and Two Thirds Percent (66 2/3%) of all votes entitled to be voted at any annual or special meeting of shareholders of the Corporation or action by written consent of shareholders. Each outstanding share of the Series A Convertible Preferred Stock shall represent its proportionate share of the 66 2/3% which is allocated to the outstanding shares of Series A Convertible Preferred Stock.

The entirety of the shares of Series A Convertible Preferred Stock outstanding as such time shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into two thirds of the after conversion outstanding fully paid and non-assessable shares of Common Stock. Each individual share of Series A Convertible Preferred Stock shall be convertible into Common Stock at a ratio determined by dividing the number of shares of Series A Convertible Stock to be converted by the number of shares of outstanding pre-conversion Series A Convertible Preferred Stock. Such initial Conversion Ratio, and the rate at which shares of Series A Convertible Preferred Stock may be converted into shares of Common Stock. As of October 31, 2021, there are 5,000,000 shares of Series A preferred stock owned by the CEO.

As of April 30, 2021 and October 31, 2020, the Company has preferred stock to be issued in the amount of $457,850 and $269,250, respectively.

Series B Preferred

The Series B preferred stock is convertible into shares of common stock at the option of the holder at a 35% discount to the lowest closing price for the thirty days prior to conversion.

On August 21, 2020, the Company entered into a Stock Purchased Agreement with Kanno Group Holdings II Ltd.(“KGH”), in which KGH purchased $3,000 of Series B Preferred Stock. The shares have not yet been issued and are disclosed as preferred stock to be issued.

Subsequent to April 30, 2021, the Company rescinded its agreement with KGH, returning the $3,000 it had received for the preferred stock.

Dividend Policy

We have never declared or paid any cash dividends on our common stock. We currently intend to retain future earnings, if any, to finance the expansion of our business. As a result, we do not anticipate paying any cash dividends in the foreseeable future.

Share Purchase Warrants

As of March 11, 2022, there were no outstanding warrants to purchase our securities. We may, however, issue warrants in the future, to purchase our securities.

Options

As of March 11, 2022, there were no options to purchase our securities outstanding. We may, however, in the future grant such options and/or establish an incentive stock option plan for our directors, employees and consultants.

Convertible Securities

As of October 31, 2016, we have not issued and do not have outstanding any securities convertible into shares of our common stock or any rights convertible or exchangeable into shares of our common stock. We may, however, issue such convertible or exchangeable securities in the future.

Nevada Anti-Takeover Laws

The provisions of the Nevada Revised Statutes (NRS) sections 78.378 to 78.3793 apply to any acquisition of a controlling interest in a certain type of Nevada corporation known as an “Issuing Corporation” , unless the articles of incorporation or bylaws of the corporation in effect the tenth day following the acquisition of a controlling interest by an acquiring person provide that the provisions of those sections do not apply to the corporation, or to an acquisition of a controlling interest specifically by types of existing or future stockholders, whether or not identified.

The provisions of NRS 78.378 to NRS 78.3793 do not restrict the directors of an “Issuing Corporation” from taking action to protect the interests of the corporation and its stockholders, including, but not limited to, adopting or signing plans, arrangements or instruments that deny rights, privileges, power or authority to a holders of a specified number of shares or percentage of share ownership or voting power.

An “Issuing Corporation” is a corporation organized in the state of Nevada and which has 200 or more stockholders of record, with at least 100 of whom have addresses in the state of Nevada appearing on the stock ledger of the corporation and does business in the state of Nevada directly. As we currently have less than 200 stockholders the statute does not currently apply to us.

If we do become an “Issuing Corporation” in the future, and the statute does apply to us, our directors will have the ability to adopt any of the above mentioned protection techniques whether or not he owns a majority of our outstanding common stock, provided he does so by the specified tenth day after any acquisition of a controlling interest.

Holders of Our Common Stock

As of March 11, 2022, we had approximately 12 record holders of our Common Stock.

Stock Transfer Agent

Our transfer agent is Pacific Stock Transfer, 6725 Via Austi Parkway #300, Las Vegas, NV 89119. Our telephone is (800) 785-7782, email is info#pacificstocktransfer.com, website www.pacificstocktransfer.com. The transfer agent is registered under the Exchange Act and operates under the regulatory authority of the SEC and FINRA.

Securities Authorized for Issuance under Equity Compensation Plans

The Company had no equity compensation plans as of the end of the fiscal year ended October 31, 2016.

Recent Sales of Unregistered Securities

To date, we have raised $53,155 via two private offerings, of 6,0000,000 (90,000,000 post-Forward Split) shares of common stock subscribed for at $0.001 to our former officers and directors, for a total cash proceeds of $6,000; 2,430,000 (36,450,000 post-Forward Split) shares of common stock were subscribed for by 34 non-affiliate shareholders at a price of $0.01 for a total cash proceeds of $24,300. The Company registered the 2,430,000 (36,450,000 post-Forward Split) shares of common stock on a Form S-1 declared effective by the SEC on March 10, 2015.

The Company also received loans from our former President in the amount of $24,656. The loans were unsecured, non-interest bearing and are due upon demand giving 30 days' written notice to the borrower. On September 30, 2015, Maverick assumed this debt pursuant to a Debt Assumption Agreement.

Subsequent to October 31, 2016

During the year ended October 31, 2021, the Company issued 450,000,000 shares of common stock for conversion of $45,000 of principal and interest.

During the year ended October 31, 2021, the Company sold 485,000,000 shares of common stock for total cash proceeds of $540,000. 375,000,000 of those shares were issued by the transfer agent as of October 31, 2021, whereas 110,000,000 shares were not issued until November 2021 and are disclosed as $165,000 common stock to be issued.

During the year ended October 31, 2019, the Company sold 102,100,000 shares of common stock for total cash proceeds of $320,800.

During the year ended October 31, 2019, the Company granted 11,000,000 shares of common stock for services for total noncash expense of $41,800.

During the year ended October 31, 2019, the Company issued 88,200,000 shares of common stock for conversion of $44,100 of debt.

During the year ended October 31, 2019, the Company cancelled 23,000,000 shares of common stock that had been previously issued to Device Corp.

Subsequent to October 31, 2019, the Company sold 13,888,889 shares of common stock for cash proceeds of $50,000.

Subsequent to October 31, 2019, the Company issued 39,166,666 shares of common stock for conversion of $32,500 of debt.

On January 24, 2020, the Company issued a promissory note to a third party in the principal amount of $15,000, bearing interest at the rate of 10% per annum and maturing on April 30, 2020.

On March 18, 2020, the Company amended its Articles of Incorporation to increase its authorized capital stock to be one billion (1,000,000,000) shares of common stock, par value $0.001 per share.

On March 20, 2020, the Company issued 100,000,000 shares of common stock to its subsidiary, Yuengling's Ice Cream Corp. The shares were valued at $0.0009, the closing stock price on the date of issuance, for total non-cash expense of $90,000.

On March 24, 2020, the Company issued a promissory note to a third party in the principal amount of $20,000, bearing interest at the rate of 10% per annum and maturing on May 30, 2020.

During the six months ended April 30, 2020, the Company issued 147,375,000 shares of common stock for conversion of $40,800 and $6,175 or principal and interest, respectively.

None of the above issuances involved any underwriters, underwriting discounts or commissions, or were exempt from the registration requirements of the Securities Act of 1933 by virtue of Section 4(a)(2).

ITEM 6. SELECTED FINANCIAL DATA.

As a "smaller reporting company," as defined by Item 10 of Regulation S-K, we are not required to provide the information required by this item of Form 10-K.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

You should read the following discussion together with our consolidated financial statements and the related notes included elsewhere in this report. This discussion contains forward-looking statements, which involve risks and uncertainties. Our actual results may differ materially from those we currently anticipate as a result of many factors.

Forward Looking Statements

Some of the information in this section contains forward-looking statements that involve substantial risks and uncertainties. You can identify these statements by forward-looking words such as "may," "will," "expect," "anticipate," "believe," "estimate" and "continue," or similar words. You should read statements that contain these words carefully because they:

- discuss our future expectations;
- contain projections of our future results of operations or of our financial condition; and
- state other "forward-looking" information.

We believe it is important to communicate our expectations. However, there may be events in the future that we are not able to accurately predict or over which we have no control. Our actual results and the timing of certain events could differ materially from those anticipated in these forward-looking statements as a result of certain factors, including those set forth under "Risk Factors," "Business" and elsewhere in this report.

Unless stated otherwise, the words "we," "us," "our," the "Company" or "Aureus," "ARSN" in this section collectively refer to Yuengling' s Ice cream Corporation (f/k/a Aureus Incorporated), a Nevada corporation.

Plan of Operations

Results of Operations for the Fiscal Year Ended October 31, 2016 compared to the Fiscal Year Ended October 31, 2015.

Revenue

We had $0 in revenues for the fiscal year ended October 31, 2016, versus revenues of $0 for the fiscal year ended October 31, 2015.

Operating Expenses

General & Administrative Expenses

General and administrative expenses include professional fees, costs associated, press releases, public relations, rent, sponsorships, and other expenses. We incurred general and administrative expenses of $138,344 for the fiscal year ended October 31, 2016, versus $61,094 for the fiscal year ended October 31, 2015, an increase of $77,250 (126.44%). This increase was due to having higher consulting fees and higher professional fees and the purchase of mining equipment in 2016.

Other Income (Expense)

Our other income and expenses include interest expense and depreciation. We recognized other expenses of $22,805 for the fiscal year ended October 31, 2016, versus other expenses of $0 for the fiscal year ended October 31, 2015. The increase of $22,805 (22,805%) was due to an increase in interest expense.

Net Losses

We incurred a net loss of $161,149 for the fiscal year ended October 31, 2016, versus $76,094 for the fiscal year ended October 31, 2015, representing a $85,055 (111.78%) increase. This increase was due to having higher consulting fees and higher professional fees and the purchase of mining equipment in 2016.

Liquidity and Capital Resources

Liquidity and Capital Resources for the Fiscal Year Ended October 31, 2016, Compared to the Fiscal Year Ended October 31, 2015.

The following table summarizes the sources and uses of cash for the periods stated. The Company held no cash equivalents for any of the periods presented.

	For the Fiscal Year Ended October 31,	
	2016	**2015**
Cash, beginning of period	$ 924	$ 32,725
Net cash used in operating activities	(113,757)	(53,602)
Net cash used in investing activities	(18,857)	-
Net cash provided by financing activities	140,000	21,801
Cash, end of period	$ 8,310	$ 924

Operating Activities

For the fiscal year ended October 31, 2016, we used $113,757 of cash in operations, which included our net loss of $161,149 an increase of accounts payable of $23,289 Cash flows remained relatively consistent year-over-year but the negative cash flow from operations is primarily due to the start-up/lower volume nature of the operations.

In the fiscal year ended October 31, 2015, we used $53,602 of cash in operations. This was made up primarily from a net loss of $76,094 and a $15,000 impairment of a mineral property.

Investing Activities

Net cash used in investing activities for the fiscal year ended October 31, 2016, of ($18,857) resulted from the purchase of equipment. Net cash used in investing activities for the fiscal year ended October 31, 2015, of $0 resulted from no activity.

Financing Activities

Net cash provided by financing activities was $140,000 for the fiscal year ended October 31, 2016, which consisted of $140,000 of proceeds from notes payable. Net cash provided by financing activities was $21,801 for the fiscal year ended October 31, 2015, which consisted of $20,000 of proceeds from notes payable, and $1,801from a related party loan.

Future Capital Requirements

Our current available cash and cash equivalents are insufficient to satisfy our liquidity requirements. Our capital requirements for the fiscal year ending October 31, 2021, will depend on numerous factors, including management's evaluation of the timing of projects to pursue. Subject to our ability to generate revenues and cash flow from operations and our ability to raise additional capital (including through possible joint ventures or partnerships), we expect to incur substantial expenditures to carry out our business plan, as well as costs associated with our capital raising efforts and being a public company.

Our plans to finance our operations include seeking equity and debt financing, alliances or other partnership agreements, or other business transactions that would generate sufficient resources to ensure the continuation of our operations.

The sale of additional equity or debt securities may result in further dilution to our stockholders. If we raise additional funds through the issuance of debt securities or preferred stock, these securities could have rights senior to those of our Common Stock and could contain covenants that would restrict our operations. Any such required additional capital may not be available on reasonable terms, if at all. If we were unable to obtain additional financing, we may be required to reduce the scope of, delay or eliminate some or all of our planned activities and limit our operations, which could have a material adverse effect on our business, financial condition, and operations results.

Inflation

The amounts presented in our consolidated financial statements do not provide for the effect of inflation on our operations or financial position. The net operating losses shown would be greater than reported if the effects of inflation were reflected either by charging operations with amounts representing replacement costs or using other inflation adjustments.

Going Concern

The accompanying audited 2016 financial statements have been prepared on a going concern basis. For the fiscal year ended October 31, 2016, we had a net loss of $161,149, had net cash used in operating activities of ($113,757), an accumulated deficit of ($338,823) and stockholders' deficit of ($211,923).

Our ability to continue as a going concern depends on our ability to obtain the necessary financing to meet our obligations and repay our liabilities arising from normal business operations when they come due, fund possible future acquisitions, and generate profitable operations in the future. Our management plans to provide for our capital requirements by continuing to issue additional equity and debt securities. The outcome of these matters cannot be predicted at this time, and there are no assurances that, if achieved, we will have sufficient funds to execute our business plan or generate positive operating results. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Off-Balance Sheet Arrangements

Our liquidity is not dependent on the use of off-balance sheet financing arrangements (as that term is defined in Item 303(a) (4) (ii) of Regulation S-K) and as of October 31, 2016 we had no such arrangements. There has been no material change in our contractual obligations other than in the ordinary course of business since the fiscal year ended October 31, 2016.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

As a "smaller reporting company," as defined by Item 10 of Regulation S-K, we are not required to provide the information required by this item of Form 10-K.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.

FRUCI & ASSOCIATES II
A Professional Limited Liability Company

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of Yuengling's Ice Cream Corporation

Opinion on the Financial Statements

We have audited the accompanying balance sheet of Yuengling's Ice Cream Corporation ("the Company") as of October 31, 2016, and the related statements of operations, changes in stockholders' equity, and cash flows for the year then ended, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of October 31, 2016, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has sustained operating losses since inception. This factor raises substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to this matter are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Fruci & Associates II, PLLC

We have served as the Company's auditor since 2019.

Spokane, Washington
March 11, 2022

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Stockholders

Aureus Incorporated

We have audited the accompanying balance sheets of Aureus Incorporated as of October 31, 2015 and the related statements of operations, changes in stockholders' equity and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits include consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. Our audits include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audits also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Aureus Incorporated as of October 31, 2015 and the related statement of operations, changes in stockholders' equity and cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has had no revenues and earnings since inception. These conditions, among others, raise substantial doubt about the Company's ability to continue as a going concern. Management's plans concerning these matters are also described in Note 3, which includes achieving profitable operations and raising additional funds through financing. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ TAAD, LLP

Walnut, CA

March 15, 2022

YUENGLING’S ICE CREAM CORPORATION (F/K/A AUREUS INCORPORATED)
BALANCE SHEETS

ASSETS	October 31, 2016	October 31, 2015
Current assets:		
Cash	$ 8,310	$ 924
Prepaid Professional fees	-	1,248
Total current assets	8,310	2,172
Total assets	$ 8,310	$ 2,172
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities	$ 31,404	$ 8,115
Accounts payable-related party	50	-
Accrued interest	4,123	175
Loans payable related party	24,656	24,656
Notes payable	160,000	20,000
Total liabilities	220,233	52,946
Stockholders’ deficit:		
Common Stock $0.001 par value 2,000,000,000 shares authorized, 126,450,000 shares issued and outstanding as of October 31, 2016 and 126,450,000 October 31, 2015	126,450	126,450
Additional Paid in Capital	450	450
Accumulated Deficit	(338,823)	(177,674)
Total stockholders’ equity/deficit	(211,923)	(50,774)
Total liabilities and stockholders’ equity	$ 8,310	$ 2,172

*Share and per share amounts have been retroactively adjusted to reflect the increased number of shares resulting from a 15:1 stock split.

The accompanying notes are an integral part of these financial statements

YUENGLING'S ICE CREAM CORPORATION (F/K/A AUREUS INCORPORATED)
STATEMENTS OF OPERATIONS

	Year Ended October 31, 2016	Year Ended October 31, 2015
Operating expenses:		
General and administrative	$ 138,344	$ 61,094
Impairment of deposit on mineral property	-	15,000
Total operating expenses	138,344	76,094
Loss from operations	(138,344)	(76,094)
Other income (expenses)		
Interest expense, net	(3,948)	-
Loss on disposal of assets	(18,857)	-
Total other income (expense)	(22,805)	-
Net loss for the period	$ (161,149)	$ (76,094)
Net loss per share:		
Basic and diluted	$ (0.00)	$ (0.00)
Weighted average number of shares outstanding:		
Basic and diluted	126,450,000	126,450,000

*Share and per share amounts have been retroactively adjusted to reflect the increased number of shares resulting from a 15:1 stock split.

The accompanying notes are an integral part of these financial statements

YUENGLING'S ICE CREAM CORPORATION (F/K/A AUREUS INCORPORATED)
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY

	Common Stock					
	Number of Shares	Par Value	Additional Paid in Capital	Subscriptions Received	Accumulated Deficit	Total Shareholders' Equity
BALANCE OCTOBER 31, 2014	-	$ -	$ -	$ 30,300	$ (5,430)	$ 24,870
Capital Contribution	-	-	450	-	-	450
Receipt of payment for subscriptions	126,450,000	126,450	(450)	(30,300)	(96,150)	-
Net Loss	-	-	-	-	(76,094)	(76,094)
BALANCE OCTOBER 31, 2015	126,450,000	$126,450	$ 450	$ -	$ (177,674)	$ (50,774)
Net Loss	-	-	-	-	(161,149)	(161,149)
BALANCE OCTOBER 31, 2016	126,450,000	$126,450	$ 450	$ -	$ (338,823)	$ (211,923)

*Share and per share amounts have been retroactively adjusted to reflect the increased number of shares resulting from a 15:1 stock split.

The accompanying notes are an integral part of these financial statements

YUENGLING'S ICE CREAM CORPORATION (F/K/A AUREUS INCORPORATED)
STATEMENTS OF CASH FLOWS

	Year Ended October 31, 2016	Year Ended October 31, 2015
Cash flow from operating activities:		
Net loss	$ (161,149)	$ (76,094)
Adjustment to reconcile net loss to net cash used in operating activities:		
Capital contribution	-	450
Accrued Interest	3,948	175
Impairment of mineral property	-	15,000
Loss on disposal of assets	18,857	-
Changes in operating assets and liabilities:		
Prepaid expenses	1,248	(1,248)
Accounts Payable-Related Party	50	-
Accounts Payable	23,289	8,115
Net Cash (Used) in Operating activities	(113,757)	(53,602)
Cash flows from Investing Activities		
Mining Equipment	(18,857)	-
Net cash used in Investing activities	(18,857)	-
Cash flows from financing activities:		
Proceeds from notes payable	140,000	20,000
Loan from Related Party	-	1,801
Net cash provided by financing activities	140,000	21,801
Increase/decrease in cash during the period	7,386	(31,801)
Cash, beginning of period	924	32,725
Cash, end of period	$ 8,310	$ 924
Supplemental disclosure of cash flow information:		
Cash paid during the period		
Cash paid for Interest	$ -	$ -
Cash paid for taxes	$ -	$ -

The accompanying notes are an integral part of these financial statements

NOTE 1 – ORGANIZATION AND BASIS OF PRESENTATION

Yuengling's Ice cream Corporation (f/k/a Aureus Incorporated) (the "Company") was incorporated in the State of Nevada on April 19, 2013. The Company was organized to develop and explore mineral properties in the State of Nevada. On October 1, 2014, the Company entered into a Purchase Agreement with Gold Exploration Management Services, Inc. ("Gold Exploration") pursuant to which the Company purchased 100% of Gold's Exploration's interest in one claim block of 11 claims or 220 acres, in Elko County, Nevada (the "Gold Creek Property") for $15,000. The claims were registered in the name of Gold Exploration. On August 31, 2015, Gold Exploration's title to the mining claims on the Gold Creek Property expired but has been re-staked by the Company. In September 2015, the Bureau of Land Management ("BLM") imposed a prohibition on mining activities on 10 million acres of public and National Forest System Lands, including the Gold Creek Property, in order to protect the greater sage-grouse and its habitat from adverse effects of locatable mineral exploration and mining activities, subject to valid existing rights (the "Land Freeze"). Due to the Land Freeze, the Company has not been able to have the title to the Gold Creek Property transferred into the Company's name or to conduct any activities on the Gold Creek Property.

On July 21, 2016, the Company entered into that certain Purchase Agreement (the "MMLH Purchase Agreement") with Montana Mine Land Holdings LLC, a Montana limited liability company wholly-owned by Tracy Fortner ("MMLH") pursuant to which the Company acquired a 100% undivided interest on MMLH's patented mining's claims and the property located in Broadwater County, Montana (the "Mining Interests") in consideration for $112,000 payable in 45,000,000 shares of common stock valued at $0.00248889 per share for a total of $112,000 (the "Property Shares"). The Company had not issued the Property Shares due to the fact there was not a sufficient amount of authorized common stock available at the time. This agreement was cancelled on November 7, 2017. There were no actions taken pursuant to the terms of the agreement and the stock was never issued. The transaction as originally accounted for had no impact to the statement of operations and zero net impact to the balance sheet; as such the transaction has been reversed and is not reflected in these financial statements.

Pursuant that certain Cancelation of Acquisition and Stock Purchase Agreement, dated November 7, 2017, by and among the Company, MMLH, Tracy Fortner (the "Seller"), and Hohme Holdings International Inc. (the "Buyer"), the Company return the Mining Interests to MMLH, MMLH relinquished its claim to the undelivered Property Shares owed MMLH under the MMLH Purchase Agreement and the Buyer purchased 90,000,000 shares of common stock of the Company from the Seller for $0.0001111 per share, for a total of $10,000. Sadiq Shaikh has voting and dispositive control over the Buyer. Simultaneously with the consummation of the Stock Purchase Agreement, Tracy Fortner resigned as the President and Chief Executive Officer and as a Board member of the Company, Sadiq Shaikh was appointed as the President, Chief Executive Officer and as a member of the Board of Directors of the Company and Deborah Engles was appointed as the Secretary and Treasurer of the Company.

On December 21, 2018, pursuant to a Stock Purchase Agreement, dated December 20, 2018, by and among the Company Everett M. Dickson (the "Buyer") and Hohme Holdings International, Inc. (the "Seller"), the Buyer purchased 90,000,000 shares of common stock of the Company from the Seller for a total of $15,000. Sadiq Shaikh has voting and dispositive control over the Seller. Simultaneously with the consummation of the Stock Purchase Agreement on December 21, 2018, Sadiq Shaikh resigned as the President and Chief Executive Officer and from the Board of Directors of the Company; Deborah Engles resigned as the Secretary and Treasurer of the Company; and Everett M. Dickson was appointed as the President, Chief Executive Officer, Treasurer, Secretary and as a director to the Board of directors of the Company.

The Company is positioned as a food brand development company focused on acquiring and growing well established food brands.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

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

Concentrations of Credit Risk

We maintain our cash in bank deposit accounts, the balances of which at times may exceed federally insured limits. We continually monitor our banking relationships and consequently have not experienced any losses in our accounts. We believe we are not exposed to any significant credit risk on cash.

Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. There were no cash equivalents for the years ended October 31, 2016 or 2015.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation and amortization. Depreciation of property and equipment is calculated using the straight-line method over the estimated useful lives of the assets, which range from three to seven years. Leasehold improvements are amortized over the lesser of the remaining term of the lease or the estimated useful life of the asset. Expenditures for repairs and maintenance are expensed as incurred. Long lived assets, including property and equipment, to be held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of the assets may not be recoverable. Impairment losses are recognized if expected future cash flows of the related assets are less than their carrying values. Measurement of an impairment loss is based on the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Income Taxes

Income taxes are provided for the tax effects of the transactions reported in the financial statements and consist of taxes currently due plus deferred taxes related primarily to tax net operating loss carryforwards. The deferred tax assets and liabilities represent the future tax return consequences of these differences, which will either be taxable or deductible when assets and liabilities are recovered or settled, as well as operating loss carryforwards. 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 established against deferred tax assets when in the judgment of management, it is more likely than not that such deferred tax assets will not become available. Because the judgment about the level of future taxable income is dependent to a great extent on matters that may, at least in part, be beyond the Company's control, it is at least reasonably possible that management's judgment about the need for a valuation allowance for deferred taxes could change in the near term.

Tax benefits are recognized only for tax positions that are more likely than not to be sustained upon examination by tax authorities. The amount recognized is measured as the largest amount of benefit that is greater than 50 percent likely to be realized upon settlement. A liability for "unrecognized tax benefits" is recorded for any tax benefits claimed in the Company's tax returns that do not meet these recognition and measurement standards. As of October 31, 2016, and 2015, no liability for unrecognized tax benefits was required to be reported.

Basic and Diluted Earnings Per Share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. The weighted average number of common shares outstanding and potentially outstanding common shares assumes that the Company incorporated as of the beginning of the first period presented. As of October 31, 2016 and 2015, there were no potentially dilutive shares.

Fair Value Measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC Topic No. 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels, as described below:

Level 1: Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable, either directly or indirectly.

Level 2 inputs include quoted prices for similar assets, quoted prices in markets that are not considered to be active, and observable inputs other than quoted prices such as interest rates.

Level 3: Level 3 inputs are unobservable inputs.

The following required disclosure of the estimated fair value of financial instruments has been determined by the Company using available market information and appropriate valuation methodologies. However, considerable judgment is required to interpret market data to develop the estimates of fair value. Accordingly, the use of different market assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts.

The methods and assumptions used to estimate the fair values of each class of financial instruments are as follows: Cash and Cash Equivalents, Accounts Receivable, and Accounts Payable. The items are generally short-term in nature, and accordingly, the carrying amounts reported on the consolidated balance sheets are reasonable approximations of their fair values.

Recent Accounting Pronouncements

The Company has reviewed all recently issued, but not yet adopted, accounting standards in order to determine their effects, if any, on its results of operation, financial position or cash flows. Based on that review, the Company believes that none of these pronouncements will have a significant effect on its condensed financial statements.

In June 2014, the FASB issued ASU 2014-12, “Compensation - Stock Compensation (Topic 718), Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could be Achieved after the Requisite Service Period.” This ASU provides more explicit guidance for treating share-based payment awards that require a specific performance target that affects vesting and that could be achieved after the requisite service period as a performance condition. The new guidance is effective for annual and interim reporting periods beginning after December 15, 2015. The Company has determined that the adoption of this guidance does not a material impact on the financial statements.

In August 2014, the FASB issued ASU 2014-15, “Presentation of Financial Statements - Going Concern (Topic 205-40),” which requires management to evaluate whether there is substantial doubt about an entity’ s ability to continue as a going concern for each annual and interim reporting period. If substantial doubt exists, additional disclosure is required. This new standard will be effective for the Company for annual and interim periods beginning after December 15, 2015. Early adoption is permitted. The Company adopted this new standard for the fiscal year ending October 31, 2016.

In April 2015, the FASB issued ASU 2015-3, “Interest - Imputation of Interest (Subtopic 835-30),” related to the presentation of debt issuance costs. This standard will require debt issuance costs related to a recognized debt liability to be presented on the balance sheet as a direct deduction from the debt liability rather than as an asset. These costs will continue to be amortized to interest expense using the effective interest method. This pronouncement is effective for fiscal years, and for interim periods within those fiscal years, beginning after December 15, 2015, and retrospective adoption is required. We will adopt this pronouncement for our year beginning November 1, 2016. The Company has determined that the adoption of this guidance does not a material impact on the financial statements.

NOTE 3 – GOING CONCERN

The Company has sustained operating losses since inception. The Company's continuation as a going concern is dependent on its ability to generate sufficient cash flows from operations to meet its obligations and/or obtaining additional financing from its shareholders or other sources, as may be required.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern; however, the above condition raises substantial doubt about the Company's ability to do so. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Company be unable to continue as a going concern. For the year ending October 31, 2016 the Company incurred a net loss of $161,149. The accumulated deficit to October 31, 2016 is $338,823.

Management is also seeking to raise additional working capital through various financing sources, including the sale of the Company's equity securities, which may not be available on commercially reasonable terms, if at all.

If such financing is not available on satisfactory terms, we may be unable to continue our business as desired and operating results will be adversely affected. In addition, any financing arrangement may have potentially adverse effects on us or our stockholders. Debt financing (if available and undertaken) will increase expenses, must be repaid regardless of operating results and may involve restrictions limiting our operating flexibility. If we issue equity securities to raise additional funds, the percentage ownership of our existing stockholders will be reduced and the new equity securities may have rights, preferences or privileges senior to those of the holders of our common stock.

NOTE 4 – LOAN FROM RELATED PARTY

During the period from April 19, 2013 to October 31, 2015, the Company received advances totaling $24,656 from Dong Gu Kang and Min Jung Kang, the Company's former executive officers and directors (the "Selling Stockholders"). The advance was unsecured, non-interest bearing and due upon demand giving 30 days written notice to the borrower. In connection with the Stock Purchase Agreement, dated September 30, 2015, among the Company, the Selling Stockholders and Maverick, LLC, a Nevis limited liability company ("Maverick"), pursuant to which Maverick purchased 90,000,000 shares of common stock of the Company from the Selling Stockholders, Maverick assumed $24,656 in outstanding debt owed the Selling Stockholders by the Company; constituting 100% of the debt owed the Selling Stockholders of the Company, pursuant to a Debt Assumption Agreement, dated September 30, 2015, between the Company, the Selling Stockholders and Maverick. Maverick beneficially owned 71.7% of the common stock of the Company. As of October 31,2016 and October 31, 2015, the balance due related parties is $24,706 and $24,656, respectively.

NOTE 5 –RELATED PARTY TRANSACTIONS

During the year ended October 31, 2016 the Company paid $10,000 to their president and CEO for consulting services.

This payment is deemed a related party transaction.

NOTE 6 – NOTES PAYABLE

On September 9, 2015, the Company issued Backenald Corp. a promissory note in the principal amount of $20,000, bearing interest at the rate of 5% per annum and maturing on the first anniversary of the date of issuance. The Company may prepay any or the entire outstanding principal of the promissory note at any time without penalty and shall be accompanied by payment of the accrued interest on the amount prepaid. The promissory note automatically becomes due upon an event of default, including breach, default, bankruptcy and sale with a default rate of 10%. As of October 31, 2016, and October 31, 2015 accrued interest amounted to $1,145 and $175, respectively. This note is currently past due.

On November 6, 2015, the Company issued Craigstone Ltd. a promissory note in the principal amount of $20,000, bearing interest at the rate of 5% per annum and maturing on the first anniversary of the date of issuance. The Company may prepay any or the entire outstanding principal of the promissory note at any time without penalty and shall be accompanied by payment of the accrued interest on the amount prepaid. The promissory note automatically becomes due upon an event of default, including breach, default, bankruptcy and sale with a default rate of 10%. As of October 31, 2016, accrued interest amounted to $986. This note is currently past due.

On March 22, 2016, the Company issued Craigstone Ltd. a promissory note in the principal amount of $20,000, bearing interest at the rate of 5% per annum and maturing on the first anniversary of the date of issuance. The Company may prepay any or the entire outstanding principal of the promissory note at any time without penalty and shall be accompanied by payment of the accrued interest on the amount prepaid. The promissory note automatically becomes due upon an event of default, including breach, default, bankruptcy and sale with a default rate of 10%. As of October 31, 2016, accrued interest amounted to $611. This note is currently past due.

On August 31, 2016, the Company issued Success Zone Tech Ltd. a promissory note in the principal amount of $100,000, bearing interest at the rate of 8% per annum and maturing on the first anniversary of the date of issuance. The Company may prepay any or the entire outstanding principal of the promissory note at any time without penalty and shall be accompanied by payment of the accrued interest on the amount prepaid. The promissory note automatically becomes due upon an event of default, including breach, default, bankruptcy and sale. As of October 31, 2016, accrued interest amounted to $1,381. This note is currently past due.

NOTE 7 – IMPAIRMENT OF MINERAL PROPERTY

In September 2015, the Bureau of Land Management (“BLM”) imposed a prohibition on mining activities on 10 million acres of public and National Forest System Lands, including the Gold Creek Property, in order to protect the greater sage-grouse and its habitat from adverse effects of locatable mineral exploration and mining activities, subject to valid existing rights (the “Land Freeze”). Due to the Land Freeze, the Company has not been able to have the title to the Gold Creek Property transferred into the Company’ s name or to conduct any activities on the Gold Creek Property and has been impaired in the amount of $15,000 for the year ended October 31, 2015.

NOTE 8 - INCOME TAX

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carry forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment. The Company is using the U.S. federal income tax rate of 21% and 5% estimated state tax.

The provision for Federal income tax consists of the following October 31:

	2016	2015
Federal income tax benefit attributable to:		
Book income	$ (33,849)	$ (15,980)
Other nondeductible expenses	-	-
Less: valuation allowance	33,849	15,980
Net provision for Federal income taxes	$ -	$ -

The cumulative tax effect at the expected rate of 21% of significant items comprising our net deferred tax amount is as follows:

	2016	2015
Deferred tax asset attributable to:		
Net operating loss carryover	$ (242,673)	$ (81,524)
Less: valuation allowance	242,673	81,524
Net deferred tax asset	$ -	$ -

At October 31, 2016, the Company had net operating loss carry forwards of approximately $161,149 that maybe offset against future taxable income. No tax benefit has been reported in the October 31, 2016 or 2015 financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

On December 22, 2017, the U.S. government enacted comprehensive tax legislation commonly referred to as the Tax Cut and Jobs Act (the "Tax Act"). The Tax Act establishes new tax laws that affects 2018 and future years, including a reduction in the U.S. federal corporate income tax rate to 21% effective January 1, 2018.

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards for Federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carry forwards may be limited as to use in future years.

ASC Topic 740 provides guidance on the accounting for uncertainty in income taxes recognized in a company's financial statements. Topic 740 requires a company to determine whether it is more likely than not that a tax position will be sustained upon examination based upon the technical merits of the position. If the more-likely-than-not threshold is met, a company must measure the tax position to determine the amount to recognize in the financial statements.

The Company includes interest and penalties arising from the underpayment of income taxes in the statements of operations in the provision for income taxes. As of October 31, 2016 and 2015, the Company had no accrued interest or penalties related to uncertain tax positions. The Company files income tax returns in the U.S. federal jurisdiction, Nevada.

NOTE 9 – COMMON STOCK

During the year ended October 31, 2015 the Company was in receipt of subscription proceeds in the amount of $30,300. Subsequently the common shares were issued to the subscribers. On November 17, 2015 the Company, authorized a fifteen-for-one (15:1) forward stock split of the Company's common stock, par value $0.001 per share without changing the authorized number or par value of the Common Stock and with fractional shares resulting from the Forward Split being rounded up to the nearest whole number. The Forward Split became effective on November 25, 2015. As a result of the Forward Split, the number of the Company's issued and outstanding shares of Common Stock were increased from 8,430,000 to 126,450,000.

As a result of the forward split of the Company's common stock, created a negative amount in the Additional Paid in Capital.

While there are no specific accounting guidelines to treat the negative Additional Paid in Capital (APIC), the Company has determined to account for the negative amount in the Company's Retained Earnings as opposed to a Discount on Common Stock. The rationale behind this this adjustment is that Additional Paid in Capital (APIC) is a capital account and cannot reflect a negative balance. Therefore, the negative balance created by stock split should be charged to Retained Earnings.

NOTE 10– SUBSEQUENT EVENTS

2017 Subsequent Events

On February 23, 2017, the Company issued Travel Data Solutions a promissory note in the principal amount of $17,500, bearing interest at the rate of 8% per annum and maturing on the first anniversary of the date of issuance.

On March 7, 2017 the Company filed at Form 15-12g for certification and notice of termination of registration under section 12(g) of the Securities Exchange Act of 1934 or suspension of duty to file reports under sections 13 and 15(d) of the securities exchange act of 1934.

On March 27, 2017, the Company issued Craigstone Ltd. a promissory note in the principal amount of $12,465, bearing interest at the rate of 8% per annum and maturing on the first anniversary of the date of issuance.

On May 16, 2017, the Company issued Travel Data Solutions a promissory note in the principal amount of $4,500, bearing interest at the rate of 8% per annum and maturing on the first anniversary of the date of issuance.

On May 19, 2017, the Company issued Travel Data Solutions a promissory note in the principal amount of $25,000, bearing interest at the rate of 8% per annum and maturing on the first anniversary of the date of issuance.

On July 28, 2017, the Company issued Backenald Trading Ltd. a promissory note in the principal amount of $20,000, bearing interest at the rate of 8% per annum and maturing on the first anniversary of the date of issuance.

On November 7, 2017, the Company entered into a certain Cancelation of Acquisition and Stock Purchase Agreement with Montana Mine Land Holdings LLC, ("MMLH"), Tracy Fortner (the Seller), Hohme Holdings International Inc. "(Buyer"), the Company returned the Mining Interests to MMLH, MMLH relinquished its claim to the undelivered Property Shares owed MMLH under the MMLH Purchase Agreement and the Buyer purchased 90,000,000 shares of common stock of the Company from the Seller for $0.0001111 per share, for a total of $10,000.

Tracy Fortner resigned as the President and Chief Executive Officer and as a Board member of the Company, Sadiq Shaikh was appointed as the President, Chief Executive Officer and as a member of the Board of Directors of the Company and Deborah Engles was appointed as the Secretary and Treasurer of the Company.

On December 5, 2017, the Company filed a Certificate of Amendment to its Articles of Incorporation with the Secretary of State of Nevada in order to effectuate a 1-for-8 reverse stock split of its outstanding common stock However, on January 12, 2018, the Financial Industry Regulatory Authority ("FINRA") informed the Company that the Company' s corporate action submission notice with FINRA concerning the reverse split was deemed to be deficient under FINRA Rule 6490(d)(3)(2) due to the fact that the Company had failed to file its quarterly report on Form 10-Q for the fiscal quarter ended July 31, 2016 and annual report on Form 10-K for the fiscal year ended October 31, 2016 prior to deregistering the Company' s common stock under Section 12(g) of the Securities Exchange Act of 1934, , by filing a Form 15 with the SEC on March 7, 2017. As a result, the reverse split was abandoned by the Company.

On December 6, 2017, the Company amended its Articles of Incorporation to authorize the issuance of 10 million (10,000,000) shares of "blank check" preferred stock, par value $0.001 per share.

2018 Subsequent Events

On August 13, 2018, the company issued Travel Data Solutions a promissory note in the principal amount of $25,000, bearing interest at the rate of 8% per annum and maturing on the first anniversary of the date of issuance.

On December 21, 2018, pursuant to a Stock Purchase Agreement, dated December 20, 2018, by and among the Company Everett M. Dickson (the "Buyer") and Hohme Holdings International, Inc. (the "Seller"), the Buyer purchased 90,000,000 shares of common stock of the Company from the Seller for a total of $15,000. Simultaneously with the consummation of the Stock Purchase Agreement, Sadiq Shaikh resigned as the President and Chief Executive Officer and from the Board of Directors of the Company; Deborah Engles resigned as the Secretary and Treasurer of the Company; and Everett M. Dickson was appointed as the President, Chief Executive Officer, Treasurer, Secretary and as a director to the Board of directors of the Company. Mr. Dickson subsequently exchanged his Common Stock for 5,000,000 shares of the Company's Series A Convertible Preferred Stock.

2019 Subsequent Events

On February 11, 2019, the Company amended its Articles of Incorporation to increase its authorized capital stock to be 510 million (510,000,000) shares, consisting of 500 million (500,000,000) shares of common stock, par value $0.001 per share, and 10 million (10,000,000) shares of "blank check" preferred stock, par value $0.001 per share.

On May 30, 2019, The Company issued a Public offering of the securities of the Company. The offering is for 38,000,000 shares of common stock, par value $0.001 ("Common Stock"), at an offering price of $0.015 per shares (the "Offered Shares").

On June 18, 2019, the company entered into a Secured Creditor Asset Sale and Purchase Agreement with Mid Penn Bank ("Creditor") and Yuengling' s Ice Cream ("Debtor"). The Company agreed to purchase certain assets of Yuengling' s Ice Cream and to assume certain liabilities of Debtor. The Company, assumed the tangible and intangible assets that relates to and are directly derived from the assets purchased pursuant to the Secured Creditor Asset Sale and Purchase Agreement including, but not limited to the following: (i) Accounts, Chattel Paper (including Tangible Chattel Paper and Electronic Chattel Paper), Deposit Accounts, Documents, Equipment, Fixtures, General Intangibles, Goods, Instruments, Inventory, Investment Property, Letter of Credit Rights, Payment Intangibles, supporting obligations, books and records, all rents, issues and profits of the business of selling ice cream and any other business Debtor is involved in: and (ii) all other tangible and intangible personal property, whether now owned or hereafter acquired, including policies of insurance thereon and all insurance proceeds and unearned premium in connection therewith, together withal all accessions, additional to replacements for and substitutions of Collateral and all cash and non-cash proceeds and products thereof. In addition, a 2015 Chevrolet Truck, it is intended that the Collateral shall include all assets of the Debtor including all operating contracts. Collateral shall also include a certain account held at Mid Penn Bank including all interest and earnings thereon. The Company will assume the debt in the total amount of $1,889,012.

YIC Acquisition a wholly owned subsidiary of the Company has assumed three loans. The first loan was an SBA loan with a balance of $1,056,807 and annual interest of 7.5%. The loan has monthly payments and matures March 13, 2026. The second loan is a line of credit with a balance of $814,297 and an annual interest rate of 6.5%. Payment on this line of credit are monthly. The third loan is for a truck with a balance of $17,908 and annual interest of 4.95%. This loan has monthly payments and matures May 6, 2020.

On July 17, 2019, The Company issued an amendment to the Public offering of the securities of the Company that was previously issued on May 30, 2019. The amended offering is for 228,000,000 shares of common stock, par value $0.001 ("Common Stock"), at an offering price of $0.0025 per shares (the "Offered Shares").

During the year ended October 31, 2019, the Company sold 102,100,000 shares of common stock for total cash proceeds of $320,800.

During the year ended October 31, 2019, the Company granted 11,000,000 shares of common stock for services for total noncash expense of $41,800.

During the year ended October 31, 2019, the Company issued 88,200,000 shares of common stock for conversion of $44,100 of debt.

During the year ended October 31, 2019, the Company cancelled 23,000,000 shares of common stock that had been previously issued to Device Corp.

Subsequent to October 31, 2019, the Company sold 13,888,889 shares of common stock for cash proceeds of $50,000.

Subsequent to October 31, 2019, the Company issued 39,166,666 shares of common stock for conversion of $32,500 of debt.

2020 Subsequent Events

On January 24, 2020, the Company issued a promissory note to a third party in the principal amount of $15,000, bearing interest at the rate of 10% per annum and maturing on April 30, 2020.

On March 18, 2020, the Company amended its Articles of Incorporation to increase its authorized capital stock to be one billion (1,000,000,000) shares of common stock, par value $0.001 per share.

On March 20, 2020, the Company issued 100,000,000 shares of common stock to its subsidiary, Yuengling's Ice Cream Corp. The shares were valued at $0.0009, the closing stock price on the date of issuance, for total non-cash expense of $90,000.

On March 24, 2020, the Company issued a promissory note to a third party in the principal amount of $20,000, bearing interest at the rate of 10% per annum and maturing on May 30, 2020.

During the six months ended April 30, 2020, the Company issued 147,375,000 shares of common stock for conversion of $40,800 and $6,175 or principal and interest, respectively.

On April 10, 2020, the Company issued a convertible promissory note to Device Corp., in the principal amount of $49,328, bearing interest at the rate of 10% per annum, and maturing on April 10, 2021. The note is convertible into shares of common stock at $0.0001 per share. The note was issued pursuant to the terms of the Debt Purchase and assignment agreement between Tiger Trout Capital Puerto Rico LLC and Device Corp, whereby Device purchased from Tiger Trout debt in the amount of $49,328 plus any accrued interest. During the six months ended April 30, 2021, Device Corp converted $7,000 of principal into 100,000,000 shares of common stock.

YIC Acquisition assumed two loans that the Company still has. The first loan was an SBA loan with a balance of $1,056,807 and annual interest of 5.25%. The loan has monthly payments and matures March 13, 2026. The balance due on this loan as of April 30, 2021 and October 31, 2020 is $807,431 and $891,429, respectively. The second loan is a line of credit with a balance of $814,297 and an annual interest rate of 4.25%. Payment on this line of credit are monthly. The balance due on this loan as of April 30, 2021 and October 31, 2020 is $800,000 and $800,000, respectively.

On August 31, 2020, the Company received a Paycheck Protection Program loan under the CARES Act for $83,300 (the "PPP Loan"). The Paycheck Protection Program provides that the use of PPP Loan proceeds are limited to certain qualifying expenses and may be partially or wholly forgiven in accordance with the requirements set forth in the CARES Act.

During the year ended October 31, 2020, the Company sold 21,527,777 shares of common stock for cash proceeds of $77,500. 3,472,222 of the shares have not yet been issued by the transfer agent.

During the year ended October 31, 2020, the Company issued 477,375,000 shares of common stock for conversion of $100,958 of principal and interest.

2021 Subsequent Events

As of April 30, 2021, the balance on the Company's SBA loan is $807,431. During the year ended October 31, 2020, the Mid Penn Bank made several of the Company's loan payments as part of the CARES Act. This amount has been recognized as a gain on forgiveness of debt of $68,436.

On March 16, 2021, the Company received a Paycheck Protection Program loan under the CARES Act for $114,582 (the "PPP Loan"). The Paycheck Protection Program provides that the use of PPP Loan proceeds are limited to certain qualifying expenses and may be partially or wholly forgiven in accordance with the requirements set forth in the CARES Act.

During the six months ended April 30, 2021, the Company paid Everett Dickson, CEO, $40,000 for compensation.

During the six months ended April 30, 2021, the Company paid Robert Bohorad, YICA's Chief Operating Officer, $45,000 for compensation.

On December 10, 2020, the Company amended its Articles of Incorporation increased its authorized common stock to 1.5 billion (1,500,000,000) shares.

During the six months ended April 30, 2021, the Company issued 450,000,000 shares of common stock for conversion of $45,000 of principal and interest.

Series A Preferred

The Company has designated Ten Million (10,000,000) shares of Preferred Stock the Series A Convertible Preferred Stock with a par and stated value of $0.001 per share. The holders of the Series A Convertible Preferred Stock are not entitled to receive any dividends.

Except as otherwise required by law or by the Articles of Incorporation and except as set forth below, the outstanding shares of Series A Convertible Preferred Stock shall vote together with the shares of Common Stock and other voting securities of the Corporation as a single class and, regardless of the number of shares of Series A Convertible Preferred Stock outstanding and as long as at least one of such shares of Series A Convertible Preferred Stock is outstanding shall represent Sixty Six and Two Thirds Percent (66 2/3%) of all votes entitled to be voted at any annual or special meeting of shareholders of the Corporation or action by written consent of shareholders. Each outstanding share of the Series A Convertible Preferred Stock shall represent its proportionate share of the 66 2/3% which is allocated to the outstanding shares of Series A Convertible Preferred Stock.

The entirety of the shares of Series A Convertible Preferred Stock outstanding as such time shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into two thirds of the after conversion outstanding fully paid and non-assessable shares of Common Stock. Each individual share of Series A Convertible Preferred Stock shall be convertible into Common Stock at a ratio determined by dividing the number of shares of Series A Convertible Stock to be converted by the number of shares of outstanding pre-conversion Series A Convertible Preferred Stock. Such initial Conversion Ratio, and the rate at which shares of Series A Convertible Preferred Stock may be converted into shares of Common Stock. As of April 30, 2021, there are 5,000,000 shares of Series A preferred stock owned by the CEO.

As of April 30, 2021 and October 31, 2020, the Company has preferred stock to be issued in the amount of $457,850 and $269,250, respectively.

Series B Preferred

The Series B preferred stock is convertible into shares of common stock at the option of the holder at a 35% discount to the lowest closing price for the thirty days prior to conversion.

On August 21, 2020, the Company entered into a Stock Purchased Agreement with Kanno Group Holdings II Ltd.("KGH"), in which KGH purchased $3,000 of Series B Preferred Stock. The shares have not yet been issued and are disclosed as preferred stock to be issued.

Subsequent to April 30, 2021, the Company rescinded its agreement with KGH, returning the $3,000 it had received for the preferred stock.

Subsequent to October 31, 2021, the Company issued the 110,000,000 shares of common stock that was due as of October 31, 2021.

Subsequent to October 31, 2021, the Company sold 120,000,000 shares of common stock at $0.0008, for total cash proceeds of $96,000.

2022 Subsequent Events

On January 21, 2022, the Company increased its authorized common stock from 1,750,000,000 (1.75 billion) to 2,000,000,000 (2 billion) shares.

On January 20, 2022, the Company entered into a Service Agreement with Desmond Partners, LLC for consulting services to be provided. The agreement is effective on February 1, 2022 for an initial term of three months. Per the terms of the agreement the consulting will receive a fee of $10,000 per month and 5% equity in the Company.

On January 21, 2022, the Company increased its authorized common stock from 1,750,000,000 (1.75 billion) to 2,000,000,000 (2 billion) shares.

On January 20, 2022, the Company entered into a Service Agreement with Desmond Partners, LLC for consulting services to be provided. The agreement is effective on February 1, 2022 for an initial term of three months. Per the terms of the agreement the consulting will receive a fee of $10,000 per month and 5% equity in the Company.

In accordance with ASC 855-10, the Company' s management has reviewed all material events through the date the financials were issued and there are no additional material subsequent events to report other those reported above

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

None.

ITEM 9A. CONTROLS AND PROCEDURES.

Evaluation of Controls and Procedures.

In accordance with Exchange Act Rules 13a-15 and 15d-15, our management is required to perform an evaluation under the supervision and with the participation of the Company's management, including the Company's principal executive and principal financial officers, or persons performing similar functions, of the effectiveness of the design and operation of the Company's disclosure controls and procedures as of the end of the period.

Based on their evaluation of our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) as of October 31, 2016, our Principal Executive Officer and Principal Financial Officer have concluded that our disclosure controls and procedures were not effective.

Management's Report on Internal Control Over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Securities Exchange Act of 1934, as amended, as a process designed by, or under the supervision of, the Company's principal executive and principal financial officers, or persons performing similar functions, and effected by the Company's board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America and includes those policies and procedures that: pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company; provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Because of the inherent limitations of internal control, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk.

As of October 31, 2016, management assessed the effectiveness of our internal control over financial reporting based on the criteria for effective internal control over financial reporting established in Internal Control-Integrated Framework of 2013 issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and SEC guidance on conducting such assessments. Based on that evaluation under this framework, our management concluded that as of October 31, 2016, our internal control over financial reporting was not effective because of the following material weaknesses:

- Due to our small number of employees and resources, we have limited segregation of duties, as a result of which there is insufficient independent review of duties performed.

- As a result of the limited number of accounting personnel, we rely on outside consultants for the preparation of our financial reports, including financial statements and management discussion and analysis, which could lead to overlooking items requiring disclosure.

- The Company's Board of Directors has only one director and does not have an audit committee or an independent audit committee financial expert. While not being legally obligated to have an audit committee or independent audit committee financial expert, it is the management's view that to have an audit committee, comprised of independent board members, and an independent audit committee financial expert is an important entity-level control over the Company's financial statements.

Management’s Remediation Initiatives

In an effort to remediate the identified material weaknesses and other deficiencies and enhance our internal controls, if and when the Company obtains sufficient capital resources, management intends to hire personnel with sufficient U.S. GAAP knowledge and experience and to segregate appropriate duties among them. We also intend to appoint one or more independent members to our Board of Directors who shall also be appointed to a standing audit committee which will undertake the oversight in the establishment and monitoring of required internal controls and procedures such as reviewing and approving estimates and assumptions made by management. While we are actively seeking outside members, including candidates with accounting experience, we cannot provide any assurance that we will be successful. Given the size of our Company, lack of revenues and current lack of financing to continue with our business, it is unlikely that we will be able to hire any additional personnel or that anyone will agree to join our Board until general economic conditions and our own business prospects improve significantly.

This annual report does not include an attestation report of our registered public accounting firm regarding internal control over financial reporting. Management’s report was not subject to attestation by our registered public accounting firm pursuant to temporary rules of the SEC that permit us to provide only management’s report in this annual report.

Changes in Internal Controls

On September 17, 2015, the board of directors (the “Board”) of the Company increased the size of the Board to three persons and appointed Mr. Tracy Fortner to fill the created vacancy. Directors serve for a period of one year until the next stockholders’ meeting and until their respective successor is elected and qualifies.

On September 17, 2015, Dong Gu Kang and Min Jung Kang resigned from the board of directors and as executive officers of the Company, effective immediately. Dong Gu Kang had been serving as the President, Chief Executive Officer, Secretary of the Company. Min Jung Kang had been serving as the Treasurer of the Company. Their respective departures were not related to any issues regarding financial disclosures or accounting or legal matters.

On September 17, 2015, the Board appointed Tracy Fortner as the President, Chief Executive Officer, Secretary and Treasurer of the Company.

On November 7, 2017 Tracy Fortner resigned all of his positions as an officer and director of the Company and Sadiq Shaikh was appointed as the President, Chief Executive Officer and as a member of the Board of Directors of the Company and Deborah Engles was appointed as the Secretary and Treasurer of the Company.

On December 21, 2018, Sadiq Shaikh resigned as the President and Chief Executive Officer and from the Board of Directors of the Company; Deborah Engles resigned as the Secretary and Treasurer of the Company; and Everett M. Dickson was appointed as the President, Chief Executive Officer, Treasurer, Secretary and as a director to the Board of directors of the Company.

On October 28, 2021, Everett M. Dickson, elected to step down as President and Chief Executive Officer, and retain, his current position, as sole director and chairman of the board. Robert C. Bohorad was appointed as the new President and Chief Executive Officer.

ITEM 9B. OTHER INFORMATION.

None.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.

Directors and Executive Officers

Below are the names of and certain information regarding the Company’s current executive officers and directors who were appointed.

Name:	Age:	Person:	Director Since:
Tracy Fortner	51	Former President, Chief Executive Officer, Chairman, Secretary and Treasurer (Principal Executive Officer) (Principal Financial and Accounting Officer)	September 17, 2015
Everett Dickson	58	President, Chief Executive Officer, Chairman, Secretary and Treasurer (Principal Executive Officer) (Principal Financial and Accounting Officer)	December 21, 2018
Robert Bohorad	49	President, Chief Executive Officer, Secretary and Treasurer (Principal Executive Officer) (Principal Financial and Accounting Officer)	

Tracy Fortner was appointed as the Chief Executive Officer, President, Secretary and Treasurer of the Company on September 17, 2015.

On November 7, 2017 Tracy Fortner resigned all of his positions as an officer and director of the Company.

On November 7, 2017 Sadiq Shaikh was appointed as the President and Chief Executive Officer and a director of the Company;

On November 7, 2017 Deborah Engles was appointed as the Secretary and Treasurer of the Company.

On December 21, 2018 Everett Dickson was appointed the President and Chief Executive Officer and a director of the Company.

On October 28, 2021, Everett M. Dickson, elected to step down as President and Chief Executive Officer, and retain, his current position, as sole director and chairman of the board. Robert C. Bohorad was appointed as the new President and Chief Executive Officer.

Directors are elected to serve until the next annual meeting of stockholders and until their successors are elected and qualified. Directors are elected by a plurality of the votes cast at the annual meeting of stockholders and hold office until the expiration of the term for which he or she was elected and until a successor has been elected and qualified.

A majority of the authorized number of directors constitutes a quorum of the Board of Directors for the transaction of business. The directors must be present at the meeting to constitute a quorum. However, any action required or permitted to be taken by the Board of Directors may be taken without a meeting if all members of the Board of Directors individually or collectively consent in writing to the action.

Executive officers are appointed by, and serve at the pleasure of, the Board of Directors of the Company, subject to any contractual arrangements.

Business Experience

Everett M. Dickson- Chairman
On December 21, 2018, our Board of Directors appointed Everett M. Dickson as President, Chief Executive Officer, Treasurer, and Secretary. Since 2017, Mr. Dickson has served as CEO and Chief Financial Officer (CFO) at Cruzani, Inc., a publicly-traded food service Company (OTC Pink: CZNI). From 2012 until joining the Company in June 2017, Mr. Dickson worked in the moist tobacco and alternative fuels industry. From 2005 through 2011, Mr. Dickson worked in the alternative fuels industry. Mr. Dickson has extensive Board, Corporate Finance, Restructuring, and Capital Markets experience, having worked, most recently, in the food service and moist tobacco industries. From 2005 through 2011, Mr. Dickson's work was focused on MBO / LBO opportunities in the restaurant sector and on assisting startup companies in the alternative fuels industry.

Robert C. Bohorad-President and CEO
Mr. Bohorad was appointed as our Chief Operating Officer of YIC Acquisitions Corp. on June 18, 2019, and is the co-founder of Yuengling's Ice Cream. Mr. Bohorad has 20+ years of experience working for companies in various stages of their life cycles. Mr. Bohorad previously ran his own logistics, tracking, and security solutions consulting practice aside from mentoring several startups and early-stage companies. Throughout his career, Mr. Bohorad has worked in numerous capacities, including business + strategic development, marketing, finance, accounting, operations, and human resources (HR). Mr. Bohorad brings broad industry experience, with a particular focus on medical devices and software. Mr. Bohorad is a graduate of the University of Pennsylvania Wharton School and received his Masters in Business Administration (MBA) from Fordham University.

Indemnification of Directors and Officers

Our Articles of Incorporation and Bylaws both provide for the indemnification of our officers and directors, to the fullest extent, permitted by Nevada law.

Compliance with Section 16(a) of the Exchange Act

Section 16(a) of the Securities Exchange Act of 1934 requires our directors, executive officers and persons who own more than ten percent of our common stock, to file with the SEC initial reports of ownership and reports of changes in ownership of common stock. Officers, directors and ten-percent or greater beneficial owners are required by SEC regulations to furnish us with copies of all Section 16(a) reports they file. Based upon a review of those forms and representations regarding the need for filing for the year ended October 31, 2021, we believe all necessary forms have been filed.

Involvement in Certain Legal Proceedings

Our directors and executive officers have not been personally involved in any of the following events during the past ten years:

- any bankruptcy petition filed by or against such person or any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time;

- any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses);

- being subject to any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining him from or otherwise limiting his involvement in any type of business, securities or banking activities or to be associated with any person practicing in banking or securities activities;

- being found by a court of competent jurisdiction in a civil action, the SEC or the Commodity Futures Trading Commission to have violated a Federal or state securities or commodities law, and the judgment has not been reversed, suspended, or vacated;

- being subject of, or a party to, any Federal or state judicial or administrative order, judgment decree, or finding, not subsequently reversed, suspended or vacated, relating to an alleged violation of any Federal or state securities or commodities law or regulation, any law or regulation respecting financial institutions or insurance companies, or any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or

Director Independence

We are not currently subject to listing requirements of any national securities exchange or inter-dealer quotation system which has requirements that a majority of the Board of Directors be "independent" and, as a result, we are not at this time required to have our Board of Directors comprised of a majority of "independent directors.

Family Relationships

None.

Audit Committee

We currently do not have a separately standing Audit Committee due to our limited size and our Board performs the functions that would otherwise be performed by an Audit Committee.

Compensation Committee

The Company does not have a Compensation Committee due to our limited size and our Board performs the functions that would otherwise be performed by a Compensation Committee. Our Board intends to form a Compensation Committee when needed.

Other Committees

We do not currently have a separately-designated standing nominating committee. Further, we do not have a policy with regard to the consideration of any director candidates recommended by security holders. To date, no security holders have made any such recommendations. The entire Board of Directors performs all functions that would otherwise be performed by committees. Given the present size of our Board, it is not practical for us to have committees other than those described above, or to have more than two directors on such committees. If we are able to grow our business and increase our operations, we intend to expand the size of our board and our committees and allocate responsibilities accordingly.

Significant Employees

We do not have any significant employees other than our current executive officers and directors named in this Report.

Code of Ethics

Due to our small size, we have not adopted a Code of Ethics and Code of Business Conduct that applies to our officers and directors, and critical employees.

Compliance with Section 16(a) of the Securities Exchange Act of 1934

Section 16(a) of the Exchange Act requires our executive officers and directors and persons who own more than 10% of a registered class of our equity securities to file with the SEC initial statements of beneficial ownership, reports of changes in ownership and annual reports concerning their ownership of our common stock and other equity securities, on Forms 3, 4 and 5 respectively. Executive officers, directors and greater than 10% shareholders are required by the SEC regulations to furnish us with copies of all Section 16(a) reports that they file.

Based solely on our review of the copies of such forms received by us, or written representations from certain reporting persons, we believe that all filing requirements applicable to our officers, directors and greater than 10% beneficial owners were complied with under Section 16 of the Exchange Act during the fiscal year ended October 31, 2016.

ITEM 11. EXECUTIVE COMPENSATION

The following table sets forth information concerning the total compensation paid or accrued by the Company during the last two fiscal years indicated to (i) all individuals that served as the Company's principal executive officer or acted in a similar capacity for the Company at any time during the fiscal year ended October 31, 2016; (ii) the two most highly compensated executive officers who were serving as executive officers of the Company at the end of the fiscal year ended October 31, 2016 whose total compensation exceeded $100,000; and (iii) up to two additional individuals for whom disclosure would have been provided pursuant to clause (ii) above but for the fact that the individual was not serving as an executive officer of the Company at the end of the fiscal year ended October 31, 2016.

SUMMARY COMPENSATION TABLE

Name & Principal Position	Fiscal Year ended October 31,	Salary ($)	Bonus ($)	Stock Awards ($)	Option Awards ($)	Non-Equity Incentive Plan Compensation ($)	Non-Qualified Deferred Compensation Earnings ($)	All Other Compensation ($)	Total ($)
Dong Gu Kang-Chief Executive Officer, President, Secretary and Treasurer (1)	2015	-	-	-	-	-	-	-	-
Tracy Fortner-Chief Executive Officer, President, Secretary and Treasurer (1), (2)	2015 2016	10,000	-	-	-	-	-	-	$107,000

(1) Tracy Fortner was appointed as the Chief Executive Officer, President, Secretary and Treasurer of the Company on September 17, 2015.
(2) On November 7, 2017 Tracy Fortner resigned all of his positions as an officer and director of the Company.

We have no plans in place and have never maintained any plans that provide for the payment of retirement benefits or benefits that will be paid primarily following retirement including, but not limited to, tax qualified deferred benefit plans, supplemental executive retirement plans, tax-qualified deferred contribution plans and nonqualified deferred contribution plans.

We have no contracts, agreements, plans or arrangements, whether written or unwritten, that provide for payments to the named executive officers listed above.

Outstanding Equity Awards at Fiscal Year-End

There were no outstanding equity awards as of October 31, 2016. The Company does not currently have an equity incentive plan but intends to adopt one in the future.

Employment Agreements

None.

Retirement or Similar Benefit Plans

There are no arrangements or plans in which we provide retirement or similar benefits for our directors or executive officers.

Resignation, Retirement, Other Termination, or Change in Control Arrangements

We have no contract, agreement, plan or arrangement, whether written or unwritten, that provides for payments to our directors or executive officers at, following, or in connection with the resignation, retirement or other termination of our directors or executive officers, or a change in control of our company or a change in our directors' or executive officers' responsibilities following a change in control.

Director Compensation

No director received or accrued any compensation for his or her services as a director during the fiscal year ended October 31, 2016 and 2015.

We have no formal plan for compensating our directors for their services in their capacity as directors. Our directors are entitled to reimbursement for reasonable travel and other out-of-pocket expenses incurred in connection with attendance at meetings of our Board of Directors. Our Board of Directors may award special remuneration to any director undertaking any special services on our behalf other than services ordinarily required of a director.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.

Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. In accordance with Securities and Exchange Commission rules, shares of our Common Stock which may be acquired upon exercise of stock options or warrants which are currently exercisable or which become exercisable within 60 days of the date of the applicable table below are deemed beneficially owned by the holders of such options and warrants and are deemed outstanding for the purpose of computing the percentage of ownership of such person, but are not treated as outstanding for the purpose of computing the percentage of ownership of any other person. Subject to community property laws, where applicable, the persons or entities named in the tables below have sole voting and investment power with respect to all shares of our Common Stock indicated as beneficially owned by them.

The following table sets forth information with respect to the beneficial ownership of our Common Stock as of the filing date of this Annual Report, by (i) each stockholder known by us to be the beneficial owner of more than 5% of our outstanding voting capital stock, (ii) each of our directors and executive officers, and (iii) all of our directors and executive officers as a group. To the best of our knowledge, except as otherwise indicated, each of the persons named in the table has sole voting and investment power with respect to the shares of our capital stock beneficially owned by such person, except to the extent such power may be shared with a spouse. To our knowledge, none of the shares listed below are held under a voting trust or similar agreement, except as noted. To our knowledge, there is no arrangement, including any pledge by any person of securities of the Company or any of its parents, the operation of which may at a subsequent date result in a change in control of the Company.

Unless otherwise indicated in the following table, the address for each person named in the table is c/o Yuengling's Ice cream Corporation (f/k/a Aureus Incorporated), One Glenlake Parkway, #650 Atlanta GA 30324.

	Common Stock	
Name and Address of Beneficial Owner	**Amount**	**Percent of Class (1)**
Everett Dickson (1) -CEO, Pres., Sec, Treas. & Chairman	90,000,000	71.17%
All Directors and Officers as a group (1 person)	90,000,000	71.17%

On December 21, 2018, pursuant to a Stock Purchase Agreement, dated December 20, 2018, by and among the Company Everett M. Dickson (the "Buyer") and Hohme Holdings International, Inc. (the "Seller"), the Buyer purchased 90,000,000 shares of common stock of the Company from the Seller for a total of $15,000. Sadiq Shaikh has voting and dispositive control over the Seller. Simultaneously with the consummation of the Stock Purchase Agreement on December 21, 2018, Sadiq Shaikh resigned as the President and Chief Executive Officer and from the Board of Directors of the Company; Deborah Engles resigned as the Secretary and Treasurer of the Company; and Everett M. Dickson was appointed as the President, Chief Executive Officer, Treasurer, Secretary and as a director to the Board of directors of the Company.

Securities Authorized for Issuance under Equity Compensation Plans

We have not adopted any equity compensation plans.

Changes in Control

We are not aware of any arrangements, including any pledge by any person of our securities, the operation of which may result in a change in control of the Company.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE.

Under Rule 404 of Regulation S-K, we are required to describe any transaction, since the beginning of October 31, 2015, or any currently proposed transaction, in which the Company was or is to be a participant and in which any related person has or will have a direct or indirect material interest involving the lesser of $120,000 or one percent (1%) of the average of the Company's total assets as of the end of last two completed fiscal years. A related person is any executive officer, director, nominee for director, or holder of 5% or more of the Company's Common Stock, or an immediate family member of any of those persons.

Director Independence

We are not currently subject to listing requirements of any national securities exchange or inter-dealer quotation system which has requirements that a majority of the Board of Directors be "independent" and, as a result, we are not at this time required to have our Board of Directors comprised of a majority of "independent directors."

ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES.

Audit Fees

As a result of the forward split of the Company's common stock, created a negative amount in the Additional Paid in Capital.

While there are no specific accounting guidelines to treat the negative Additional Paid in Capital (APIC), the Company has determined to account for the negative amount in the Company's Retained Earnings as opposed to a Discount on Common Stock. The rationale behind this this adjustment is that Additional Paid in Capital (APIC) is a capital account and cannot reflect a negative balance. Therefore, the negative balance created by stock split should be charged to Retained Earnings

Fiscal Year Ended October 31, 2016:	$	13,000
Fiscal year ended October 31, 2015:	$	-

Audit-Related Fees

The aggregate fees billed the Company for the fiscal years ended October 31, 2016 and 2015 for assurance and related services by the principal accountant that are reasonably related to the performance of the audit or review of the registrant's financial statements and are not reported under Item 9(e)(1) of Schedule 14A.

Fiscal Year Ended October 31, 2016:	$	0
Fiscal year ended October 31, 2015:	$	0

Tax Fees

The aggregate fees billed the Company for the fiscal years ended October 31, 2016 and 2015for professional services rendered by the principal accountant for tax compliance, tax advice, and tax planning.

Fiscal Year Ended October 31, 2016:	$	0
Fiscal year ended October 31, 2015:	$	0

All Other Fees

The aggregate fees billed the Company for the fiscal years ended October 31, 2016 and 2015 for products and services provided by the principal accountant, other than the services reported in Items 9(e)(1) through 9(e)(3) of Schedule 14A.

Fiscal Year Ended October 31, 2016:	$	0
Fiscal year ended October 31, 2015:	$	0

Pre-Approval Policies and Procedures

We have not used TAAD LLP or Fruci and Associates II, PLLC for financial information system design and implementation. These services, which include designing or implementing a system that aggregates source data underlying the financial statements or generates information that is significant to our financial statements, are provided internally or by other service providers. We have never engaged TAAD LLP or Fruci and Associates II, PLL to provide compliance outsourcing services.

Our board of directors pre-approves all services provided by our independent auditors. All of the above services and fees were reviewed and approved by the board of directors either before or after the respective services were rendered. The board of directors has considered the nature and amount of fees billed TAAD LLP and Fruci and Associates II, PLLC and believes that the provision of services for activities unrelated to the audit is compatible with maintaining our independence.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES.

Exhibit No:	Description:
3.1	Articles of Incorporation (Filed as an exhibit to Registration Statement on Form S-1 filed on November 12, 2014 (File No: 333-200114) and incorporated by reference herein)
3.2	Bylaws (Filed as an exhibit to Registration Statement on Form S-1 filed on November 12, 2014 (File No: 333-200114) and incorporated by reference herein)
31.1*	Rule 13(a)-14(a)/15(d)-14(a) Certification
32.1*	Section 1350 Certification

* Filed herewith.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

YUENGLING'S ICE CREAM CORPORATION (F/K/A AUREUS INCORPORATED)

By: */s/ ROBERT BOHORAD*
Robert Bohorad
President, Chief Executive Officer, Secretary and Treasurer
(Principal Executive Officer)
(Principal Financial and Accounting Officer)

Date: March 15, 2022

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated:

Signature	Title	Date
/s/ ROBERT BOHORAD Robert Bohorad	President, Chief Executive Officer, Secretary, Treasurer, (Principal Executive Officer) (Principal Financial and Accounting Officer)	March 15, 2022