



## OTC Pink® Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws, require issuers to provide *adequate current information* to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current, Limited or No Information. OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for OTC Pink Current Information tier.

### **Qualifications for the OTC Pink - Current Information Tier**

Companies that make the information described below publicly available on a timely basis (90 days after fiscal year end for Annual Reports; 45 days after each fiscal quarter end for Quarterly Reports) qualify for the Current Information Tier. Financial reports must be prepared according to U.S. GAAP or IFRS, but are *not required to be audited* to qualify for the OTC Pink Current Information tier.

#### **Initial Qualification:**

- Subscribe to the [OTC Disclosure & News Service](http://www.OTCIQ.com) on [www.OTCIQ.com](http://www.OTCIQ.com) to publish your financial reports and material news.
- Create the following documents, save them in PDF format and upload them via [www.OTCIQ.com](http://www.OTCIQ.com):
  - Annual Financial statements (Document must Include: Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements) for the previous two fiscal years. If these reports are audited, please attach the audit letter from the [PCAOB](http://www.pcaob.org) registered audit firm. Each year's Annual Financial statements should be posted separately under the report type "Annual Report" in OTCIQ.
  - Any subsequent Quarterly Reports since the most recent Annual Report.
  - The most recent fiscal period end report should also include information in accordance with these OTC Pink Basic Disclosure Guidelines; use the fillable form beginning on page 3.
- If financial reports are not audited by a [PCAOB](http://www.pcaob.org) registered audit firm:
  - Submit a signed Attorney Letter Agreement (first two pages of the [Attorney Letter Guidelines](http://www.OTCIQ.com)).
  - After following the appropriate procedures with a qualified attorney, upload an Attorney Letter complying with [Attorney Letter Guidelines](http://www.OTCIQ.com) through your otcq.com account.

#### **Ongoing Qualification:**

- **For each Fiscal Quarter End**, upload a Quarterly Report via [www.OTCIQ.com](http://www.OTCIQ.com) within **45** days of the quarter end. (A separate quarterly report is not required for the 4<sup>th</sup> quarter.) The Quarterly Report should include:
  - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
  - Quarterly financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements).
  - No Audit Letter or Attorney Letter is required.
- **For each Fiscal Year End**, upload an Annual Report within **90 days** of the fiscal year end. The Annual Report should include:
  - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.

- Annual financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements, and Audit Letter, if the financial statements are audited).
- If financial reports are not audited by a PCAOB registered audit firm, upload an Attorney Letter via [www.OTCIQ.com](http://www.OTCIQ.com) complying with the [Attorney Letter Guidelines](#) within **120 days** of the fiscal year end.

### **Qualifications for the OTC Pink - Limited Information Tier**

Companies that make the information described below publicly available within the prior 6 months qualify for the Limited Information Tier.

- Subscribe to the [OTC Disclosure & News Service](#) on [www.OTCIQ.com](http://www.OTCIQ.com) to publish your financial reports and material news.
- Create a Quarterly Report or Annual Report for a fiscal period ended within the previous 6 months, save it in PDF format and upload it via [www.OTCIQ.com](http://www.OTCIQ.com). The Quarterly Report or Annual Report includes:
  - Balance Sheet, Income Statement, and Total Number of Issued and Outstanding Shares. Financial statements must be prepared in accordance with US GAAP, but are not required to be audited. (Please note that Cash Flow Statements are not required to qualify for the Limited Information tier; however, unless the financial statements include a Cash Flow Statement, no financial data will be included in the OTC Financials Data Service, which distributes company financial data to online investor portals and makes the data available on your company's Financials tab on [www.otcmarkets.com](http://www.otcmarkets.com))
  - A company in the Limited Information tier, may, but is not required to, include information in accordance with these OTC Pink Basic Disclosure Guidelines using the fillable form beginning on page 3.

### **Current Reporting of Material Corporate Events**

OTC Markets Group encourages companies to make public disclosure available regarding corporate events that may be material to the issuer and its securities. Persons with knowledge of such events would be considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release within 4 business days following their occurrence, and posting such news release through the OTC Disclosure & News Service.

Material corporate events include:

- Entry or Termination of a Material Definitive Agreement
- Completion of Acquisition or Disposition of Assets, Including but not Limited to mergers
- Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of an Issuer
- Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement
- Costs Associated with Exit or Disposal Activities
- Material Impairments
- Sales of Equity Securities

- Material Modification to Rights of Security Holders
- Changes in Issuer's Certifying Accountant
- Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review
- Changes in Control of Issuer
- Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers
- Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year
- Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics
- Other events the issuer considers to be of importance
- 

### **OTC Pink Basic Disclosure Guidelines**

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

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

Sidney Resources Corporation - August 25, 2009 Idaho  
Sidney Resources Corporation - January 3, 2002 Nevada

#### **2) Address of the issuer's principal executive offices**

Company Headquarters  
 Address 1: PO Box 817  
 Address 2: Lewiston, ID 83501  
 Address 3:  
 Phone: 414.379.7210  
 Email: Gregg@lindnerlogistics.com  
 Website(s): <http://sidneyresourcescorporation.com>

IR Contact  
 Address 1:  
 Address 2:  
 Address 3:  
 Phone:  
 Email:  
 Website(s):

#### **3) Security Information**

Trading Symbol: SDRC  
 Exact title and class of securities outstanding: common shares  
 CUSIP: 826151102  
 Par or Stated Value: 0.0001  
 Total shares authorized: 500,000,000 as of: December 31, 2015  
 Total shares outstanding: 106,116,830 as of: December 31, 2015

Total restricted: <u>39,153,474</u>	as of: <u>December 31, 2015</u>
Total free trading: <u>66,963,356</u>	as of: <u>December 31, 2015</u>
Total shareholders: <u>1673</u>	as of: <u>December 31, 2015</u>
Total certificates: <u>2986</u>	as of: <u>December 31, 2015</u>

#### Transfer Agent

Name: OTC Stock Transfer, Inc.

Address 1: 6364 South Highland Drive, Suite 201

Address 2: Salt Lake City, Utah 84121

Address 3:

Phone: 801.272.7272

Is the Transfer Agent registered under the Exchange Act?\*      Yes: X No:

\*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security:

None

Describe any trading suspension orders issued by the SEC in the past 12 months.

None

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

None

#### **4) Issuance History**

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

- The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);

Stock Issued for Services During January 1, 2011 – December 31, 2015.

IRC of Wisconsin 600,000 restricted common shares for consulting services rendered  
Liss Family Partnership 1,400,000 restricted common shares for consulting services rendered  
Ian Scott 250,000 restricted common shares for consulting services rendered  
Shawn Preisler 250,000 restricted common shares for consulting services rendered  
Roger Kimmel 3,000,000 restricted common shares for consulting services rendered  
Morgan Petitti 3,000,000 restricted common shares for legal services rendered  
Roger Kimmel 500,000 restricted common shares for consulting services rendered  
Gregg Lindner 2,500,000 restricted common shares for consulting services rendered  
Daniel Hally 3,000,000 restricted common shares for consulting services rendered  
Michael Drew 1,000,000 restricted common shares for consulting services rendered  
Morgan Petitti 1,000,000 restricted common shares for legal services rendered

Jonathan Hally 500,000 restricted common shares for legal services rendered  
Mitch Mortensen 2,000,000 restricted common shares for consulting services rendered  
William Baker 2,000,000 restricted common shares for consulting services rendered  
Jerry Liss 1,000,000 restricted common shares for consulting services rendered  
Matthew Hally 500,000 restricted common shares for consulting services rendered

Stock Privately Purchased During January 1, 2011 - December 31, 2015.

Each Purchase was Private with no Registration.

68,636 restricted common shares purchased for \$0.02 per share = \$1,372.72  
1,722,222 restricted common shares purchased for \$0.004 per share = \$7,250.00  
500,000 restricted common shares purchased for \$0.01 per share = \$5,000.00  
2,000,000 restricted common shares purchased for \$0.0035 per share = \$7,000.00  
10,000,000 restricted common shares purchased for \$0.0044 per share = \$10,000.00  
2,500,000 restricted common shares purchased for \$0.0058 per share = \$14,500.00  
2,970,297 restricted common shares purchased for \$0.0048 per share = \$14,500.00  
3,000,000 restricted common shares purchased for \$0.0048 per share = \$14,500.00  
300,000 restricted common shares purchased for \$0.01 per share = \$3,000.00  
300,000 restricted common shares purchased for \$0.01 per share = \$3,000.00  
200,000 restricted common shares purchased for \$0.01 per share = \$2,000.00  
100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00  
200,000 restricted common shares purchased for \$0.01 per share = \$2,000.00  
100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00  
100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00

- Any jurisdictions where the offering was registered or qualified;

N/A

- The number of shares offered;

N/A

- The number of shares sold;

See above

- The price at which the shares were offered, and the amount actually paid to the issuer;

See above

- The trading status of the shares; and

Restricted, with legend

- Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

All stock was issued with the appropriate Rule 144 legend

## **5) Financial Statements**

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

- Balance sheet;
- Statement of income;
- Statement of cash flows;
- Financial notes; and
- Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otcq.com in the field below.

**The December 31, 2015 Financial Statements are incorporated by reference and are being filed separately.**

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

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

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

- a description of the issuer's business operations;

Sidney Resources Corporation has been preparing for work to begin on July 25, 2015 at the Lucky Ben Mine Group properties located in the Warren Mining District in Central Idaho. The Lucky Ben Mine Group properties consists of three patented, deeded claims totaling 53 acres+/- and 2 unpatented claims totaling 80 acres +/- . Dan Hally of Sidney Resources Corporation will be accompanied by Project Geologist, Richard Morris, along with a field assistant, a Mining Engineer, and a Project Engineer.

Our Team is planning to examine the Adit for necessary improvements as well as the area around the Adit that will be necessary to provide safe access to remove the cave in which currently blocks full tunnel access approximately 75 feet into the tunnel. It was common practice in mines such as the Lucky Ben for miners to close a tunnel by causing a cave in just inside the tunnel entrance. The purpose of these closures was to protect the valuable ore from unauthorized mining activities. Our Project Engineer is preparing an operation plan and cost estimate for removing the blockage and open the remaining tunnel for further sampling and inspection.

On June 2, 2015, Sidney Resources personnel met with staff members of the Payette National Forest McCall Ranger District on site to complete a review of the permit application for use of the Arlise Gulch Road and to complete an assessment of the current road conditions and outline necessary improvements and hazard mitigation work to be completed upon approval and issuing of the road use permit requested by Sidney Resources.

A notice was received from the McCall Ranger District that the permit application for use of the Arlise Gulch Road was approved and permission was granted for work to begin clearing downed trees and debris from the road.

On July 3rd work began to clear downed trees, rocks and brush from the road and the work was completed on July 5th. The Lucky Ben Mine Property and main Adit are now accessible and additional work has begun to protect the creek crossing and manage water runoff as outlined in the permit.

It is our goal to complete the removal of the tunnel blockage and inspect and sample the existing underground structures to include the tunnel, shafts and stopes. In addition to this work, it is our plan to complete sampling of the main historical dump as well as multiple other smaller dumps we located during our assessment of the claims. We will do an extensive trenching program to allow sampling along the primary vein structure and in areas we located that upon initial assessment indicate the likelihood of additional structures located on the claims.

The following is an anticipated plan for future development activities:

1. Receive and review operational plan & estimates by Ground Hog Mining for opening the tunnel and cleaning out the cave-in.
2. Open tunnel and trench NE from the "Open Cut".
3. Complete inspection, mapping, and sampling of all safely accessible areas.
4. Improve Adit area
5. Submit all samples for assay. Continue work with the U.S. Forest Service to improve access to the properties and minimize environmental impact.
6. Review assay data.
7. Develop continued exploration/development work based on data & funding.

We are working with our Project Geologist and a group of Mining Engineers who have extensive experience in the development of properties similar to the Lucky Ben Mine Group. The team of experts we have assembled have an extensive level of experience in the Warren Mine District and they will play a key role in developing the plan for moving the property forward and have been invaluable this season as we continue to complete work on site.

Work continued in September on site at the Lucky Ben Mine Group properties and Dan Hally of Sidney Resources Corporation and Project Geologist, Richard Morris, along with a small crew continued work to clear the Adit of material and water in preparation for work to begin on clearing the cave in located approximately 50 feet inside the tunnel.

Our Team was successful in clearing the Adit of debris and completed the work on a temporary drainage system to keep water from building within the tunnel. Accessible areas of the tunnel and main stoop were mapped and measured.

Trenching was completed in the area of the landing in front of the Adit which is one of the locations of the historical main dump. Road work in this area that was completed under the previous administration buried the dump well under parts of the road. Trenching was completed in an attempt to sample the historical dump and determine the economic feasibility of processing the dump contents. The results of the trenching at this time indicate that it wouldn't be economically feasible to process the dump material because it is highly diluted with overburden and fill from the road construction and landing construction that was previously completed in this area.

The first stope was accessed and strongly iron-oxidized vein quartz material was removed from the stope where the early mining activity stopped. Samples contained visible gold.

This past year has been a good year for progress at the Lucky Ben Mine Property site. We have made significant progress in the planning and development phase of the project and we were putting ourselves in a position for an exciting 2016 season but we have not been able to negotiate terms of our lease that make it economically feasible to continue the development work on the Lucky Ben Property. The current lease structure requires funding to go to our Lessor instead of being put into the development of the property. We have made every effort to resolve this issue and will continue to do so over the next few weeks but because of the situation we have worked with our experts and have identified alternative properties for development. We are in the process of securing these properties and look forward to announcing full details once negotiations are complete.

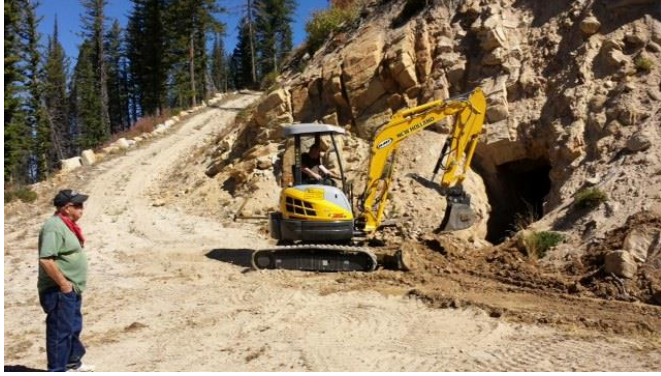
The following is a recap of what has been accomplished over the past year:

Work began on site at the Lucky Ben Mine Group properties located in the Warren Mining District in Central Idaho. The Lucky Ben Mine Group properties consists of three patented, deeded claims totaling 53 acres+/- and 2 unpatented claims totaling 80 acres +/- . Dan Hally of Sidney Resources Corporation and Project Geologist, Richard Morris, along with a small crew continued work to clear the Adit of material and water in preparation for work to begin on clearing the cave in located approximately 50 feet inside the tunnel.

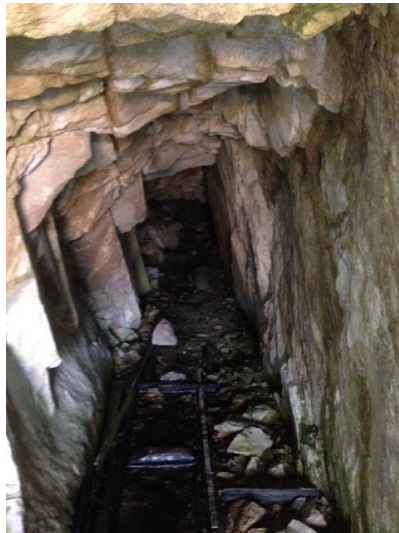
Our Team was successful in clearing the Adit of debris and completed the work on a temporary drainage system to keep water from building within the tunnel. Accessible areas of the tunnel and main stoop were mapped and measured. The following pictures include the Adit prior to work being completed and work being done to clear the debris.







The following photos are of the crew working in the tunnel after debris and water was cleared. The photos with the ladder are of the raise which leads into the first stoop.





Trenching was completed in the area of the landing in front of the Adit which is one of the locations of the historical main dump. Road work in this area that was completed under the previous administration buried the dump well under parts of the road. Trenching was completed in an attempt to sample the historical dump and determine the economic feasibility of processing the dump contents. The results of the trenching at this time indicate that it wouldn't be economically feasible to process the dump material because it is highly diluted with overburden and fill from the road construction and landing construction that was previously completed in this area.



The first stope was accessed and strongly iron-oxidized vein quartz material was removed from the stope where the early mining activity stopped. The following are pictures of a few of the samples that were recovered. The first photo shows a sample removed from the vein structure near the surface and it contained visible free gold.



Visible Free Gold



Our Project Engineer and Mining Contractor have completed an operation plan and cost estimate for removing the blockage and open the remaining tunnel for further sampling and inspection. The following photos are of the tunnel blockage.



### Safe Harbor Forward-Looking Statements

To the extent that statements in the above information are not strictly historical, including statements as to revenue projections, business strategy, outlook, objectives, future milestones, plans, intentions, goals, future financial conditions, future collaboration agreements, the success of the Company's development, events conditioned on stockholder or other approval, or otherwise as to future events, such statements are forward-looking, and are made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. The forward-looking statements contained in this release are subject to certain risks and uncertainties that could cause actual results to differ materially from the statements made

- Date and State (or Jurisdiction) of Incorporation:

August 25, 2009 - Idaho

- the issuer's primary and secondary SIC Codes;

1040 Gold and Silver Ores

- the issuer's fiscal year end date;

December 31

- principal products or services, and their markets;

Gold and Silver

### 7) Describe the Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

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

None

## **8) Officers, Directors, and Control Persons**

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

- A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Gregg Lindner, Director and CEO, Daniel Hally, Director, Secretary, Treasurer and Vice-President of Finance.

- B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

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

None

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

None

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

None

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

None

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

provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

None

CEDE & Co Depository Trust Company

## **9) Third Party Providers**

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

### Legal Counsel

Name: Jonathan Hally

Firm: Blewett Mushlitz, LLP

Address 1: 301 D Street

Address 2: Lewiston, Idaho 83501

Phone: (208) 413-6678

Email: jonhally@idahoconstructionlawyers.com

### Accountant or Auditor

Name: Wm. Thomas Baker, P.A.

Firm:

Address 1: 8245 Cornerstone

Address 2: Hayden, ID 83835

Phone: 208-762-9737

Email: tom@tombakercpa.com

### Legal Counsel

Name: Morgan E. Petitti, Esq.

Firm: Petitti Law

Address 1: 114 Barrington Town Square, Suite 159

Address 2: Aurora, Ohio 44202

Phone: 330-697-8548

Email: PetittiLaw@gmail.com

Geologist: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.

Name: Richard Morris

Firm:

Address 1: 2320 Bolivar Rd

Address 2: Spokane Valley, WA

Phone:

Email: wrockhammer@gmail.com

## **10) Issuer Certification**

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

The certifications shall follow the format below:

I, Gregg Linder certify that:

1. I have reviewed this year end disclosure statement of Sidney Resources Corporation;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

February 05, 2016 [Date]

/s/[GREGG LINDNER] [CEO's Signature]

President [Title]

/s/[DANIEL S HALLY] [CFO's Signature]

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

Treasurer/Secretary/Vice President of Finance [Title]