

Alternative Reporting Standard: Disclosure Guidelines for the Pink[®] Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines (“Guidelines”)¹ that set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our “Alternative Reporting Standard.” We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.²

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service:** To submit an application, visit [Gateway](#) to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.

2. **Publish Initial Disclosure:** Upload the following documents through OTCIQ:

- Annual Report for the most recently completed fiscal year.
- All Quarterly Reports for the Current Fiscal Year.

Annual or Quarterly Reports are composed of:

- **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
- **Financial Statements:** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

Qualifying Financial Statements include:

- Audit Letter, if audited
- Balance Sheet
- Statement of Income
- Statement of Cash Flows
- Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
- Notes to Financial Statements

3. **Publish the annual Management Certification:** Companies must certify basic company information initially and annually within forty five (45) days of a company’s annual report due date.

¹ These Guidelines have been designed to encompass the “current information” requirements under state and 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. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

² OTC Markets Group may require companies with securities designated as “Caveat Emptor” or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Reports:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted.
6. **Ongoing Requirements:** To qualify for Current Information on an ongoing basis, companies must:
 - Publish reports through OTCIQ on the following schedule:
 - Quarterly Report within **45 days** of the quarter end
 - Annual Report within **90 days** of the fiscal year end
 - Complete an annual Management Certification within **45 days** of the annual report due date.
 - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.
 - Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.
2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
 - Publish reports on the following schedule:
 - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.
 - Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are 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 the material events occurs after the publication of such

disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.³

Material corporate events may include:

- Changes to the company's shell status. Please refer to our [FAQ on Shell Companies](#)
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- 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 or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered 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
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

³ "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcmarkets.com/corporate-services/ir-tools-services>

Sidney Resources Corporation

101 Mill Street, Warren, ID 83671

509-552-9858

<https://sidneyresources.com/>

Info@sdrccorp.com

Annual Report

For the period ending December 31, 2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

366,335,800 as of December 31, 2024 (Current Reporting Period Date or More Recent Date)

368,614,921 as of December 31, 2023 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

⁴ "Change in Control" shall mean any events resulting in:

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

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

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

NA

Current State and Date of Incorporation or Registration: Sidney Resources Corporation – August 25, 2009, Idaho.
Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

None

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

None

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

None

Address of the issuer's principal executive office:

101 Mill Street, Warren, Idaho 83671

Address of the issuer's principal place of business:

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

Mailing Address: PO Box 817, Lewiston, ID 83501

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

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

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer
Phone: 800-785-7782
Email: ipstc@pacificstocktransfer.com
Address: 6725 Via Austi Pkwy, Ste 300, Las Vegas, NV 89119

Publicly Quoted or Traded Securities:

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

Trading symbol:	<u>SDRC</u>
Exact title and class of securities outstanding:	<u>Common</u>
CUSIP:	<u>826151102</u>
Par or stated value:	<u>0.0001</u>
Total shares authorized:	<u>570,000,000</u> as of date: <u>December 31, 2024</u>
Total shares outstanding:	<u>366,335,800</u> as of date: <u>December 31, 2024</u>
Total number of shareholders of record:	<u>2064</u> as of date: <u>December 31, 2024</u>

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

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

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

Exact title and class of the security:	<u>Serial Preferred Class</u>
Par or stated value:	<u>0.0001</u>
Total shares authorized:	<u>60,000,000</u> as of date: <u>December 31, 2024</u>
Total shares outstanding:	<u>26,533,345</u> as of date: <u>December 31, 2024</u>
Total number of shareholders of record:	<u>59</u> as of date: <u>December 31, 2024</u>

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

Security Description:

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

- 1. For common equity, describe any dividend, voting and preemption rights.** The holders of Common Stock are entitled at all times to vote for each share and to such dividends as the Board of Directors may in its sole discretion, from time to time, legally declare, subject, however to the voting and dividend rights if any of the holders of the Serial Preferred Stock. In the event of any liquidation, dissolution or winding up of the Corporation, the remaining assets of the Corporation after the payment of all debts and necessary expenses, subject, however, to the rights of the holders of the Serial Preferred Stock then outstanding, if any, shall be distributed among the holders of the Common Stock pro rata in accordance with their respective holdings. The Common Stock is subject to all of the terms and provisions of the Serial Preferred Stock as fixed by the Board of Directors as hereinafter provided.
- 2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.** The Serial Preferred Stock may be issued, from time to time, in one or more series with such distinctive serial designations as the Board of Directors may establish and such Serial Preferred Stock: (a) may have such voting powers, full or limited, or may be without voting powers; (b)

may be subject to redemption at such time or times and at such prices; (c) may be entitled to receive dividends (which may be cumulative or non-cumulative) at such rate or rates, on such conditions, and at such times and payable in preference to, or in such relation to, the dividends payable on any other class or classes or series of stock; (d) may have such rights upon the dissolution of, or upon any distribution of the assets of, the Corporation; (e) may be made convertible into, or exchangeable for, shares of any other class or classes or of any other series of the same or any other class or classes of stock of the Corporation, at such price or prices or at such rates of exchange, and with such adjustments; and (f) shall have such other relative, participating, optional or special rights, qualifications, limitations or restrictions thereof, all as shall hereafter be stated and expressed in the resolution or resolutions providing for Directors pursuant to the authority to do so which is hereby vested in the Board.

3. **Describe any other material rights of common or preferred stockholders.** The shares of all classes of stock of this corporation are non-assessable.

4. **Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.** None.

3) Issuance History

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

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

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

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

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

Shares Outstanding <u>Opening Balance:</u> Date <u>01/01/2023</u> Common: <u>309,177,293</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation,	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per	Were the shares issued at a discount to market	Individual/ Entity Shares were issued to.	Reason for share issuance (e.g. for cash or debt conversion)	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

	shares returned to treasury)			share) at issuance	price at the time of issuance? (Yes/No)	***You must disclose the control person(s) for any entities listed.	OR-Nature of Services Provided		
<u>01/10/2023</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Timothy Powers</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>01/10/2023</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Lowell Jay and Donna Holmes</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>01/23/2023</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Guy Tiede</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/07/2023</u>	<u>NEW</u>	<u>21,786</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>*Robert Girardi & Mary Girardi</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/28/2023</u>	<u>NEW</u>	<u>62,500</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>*John Shortsleeve</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/23/2023</u>	<u>NEW</u>	<u>108,980</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>*Suzanne Konicke</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/03/2023</u>	<u>NEW</u>	<u>5,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Corey Schram</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/03/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Philip Foley & Gretchen Foley</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/06/2023</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Daniel Kavemeier</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/10/2023</u>	<u>NEW</u>	<u>10,000,000</u>	<u>Common</u>	<u>0.1355</u>	<u>NO</u>	<u>*Michael Irish & Rachel Irish</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/10/2023</u>	<u>NEW</u>	<u>12,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>F & H Mining LLC Roy Sterns</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/11/2023</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Robert & Ellen Borst</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2023</u>	<u>NEW</u>	<u>32,694</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>Barbara Hale Richlen & Matthew Richlen</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/01/2023</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>John Shortsleeve</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/29/2023</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Edward & Kristen Maas</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/06/2023</u>	<u>NEW</u>	<u>638,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>ROBERT BORST & ELLEN BORST</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/17/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Equity Trust Company FBO Amelia Rigel IRA Blake Rigel</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/17/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Equity Trust Company Cust FBO Eli Rigel IRA Blake Rigel</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/17/2023</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Equity Trust Company Cust FBO Eli Rigel IRA Blake Rigel</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>8/09/2023</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>JACOB SUTHERLUN</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>

<u>08/09/2023</u>	<u>NEW</u>	<u>5,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Scott Hall	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/05/2023</u>	<u>NEW</u>	<u>2,500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Natalia Myers	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/05/2000</u>	<u>NEW</u>	<u>25,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	DP ARTIST 401K PSP Todd Petty	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/14/2023</u>	<u>NEW</u>	<u>7,500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Corey Schram	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/14/2023</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	MERRY HARDY & STEVE AMBROSE	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/21/2023</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Sean Rae Zalewski	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/05/2023</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Blake & Sarah Rigel	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/06/2023</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Michael Reisel	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/13/2023</u>	<u>NEW</u>	<u>800,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Roy & Stephanie Sternes	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>68,750</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Bryce Petty	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>68,750</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Connor Fuchs	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Brent Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Edward & Kristin Maas	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>11/21/2023</u>	<u>NEW</u>	<u>1,666,667</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Robert Rynders	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/01/2023</u>	<u>NEW</u>	<u>225,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	DP Artist 401K PSP Todd Petty	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/01/2023</u>	<u>NEW</u>	<u>666,667</u>	<u>Common</u>	<u>0.1500</u>	<u>YES</u>	Victor Ratiu	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>1,333,334</u>	<u>Common</u>	<u>0.1500</u>	<u>YES</u>	James M Boland Revocable Trust James Boland	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>900,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Brent Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>1,350,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Mary Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>450,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Michael Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>750,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Joseph Haak*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/13/2023</u>	<u>NEW</u>	<u>1,850,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Wesley Cathcart*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>

12/28/2023	<u>NEW</u>	4,500	<u>Common</u>	\$0.30	<u>YES</u>	Blake Rigel Cust Amelia UWI* Blake Rigel	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
12/28/2023	<u>NEW</u>	15,000	<u>Common</u>	\$0.30	<u>YES</u>	Blake Rigel Cust Eli * UWI* Blake Rigel	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
12/28/2023	<u>NEW</u>	250,000	<u>Common</u>	\$0.30	<u>YES</u>	Blake & Sarah Rigel*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/18/2024	<u>NEW</u>	1,000,000	<u>Common</u>	\$0.10	<u>YES</u>	Red Beryl Mining Company Alex Sunderland	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	10,500	<u>Common</u>	\$0.30	<u>YES</u>	Blake Rigel Cust Amelia	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Kim Thomas*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	James & Lori Heinen*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
02/05/2024	<u>NEW</u>	300,000	<u>Common</u>	0.10	<u>YES</u>	Merry Hardy & Steve Ambrose*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
03/07/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Tom & Jeanne Binder*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
03/07/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Robert & Lorraine Schaff*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
04/05/2024	<u>NEW</u>	1,087,430	<u>Common</u>	\$0.2299	<u>YES</u>	Amy Guerra	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
04/08/2024	<u>NEW</u>	650,000	<u>Common</u>	\$0.10	<u>YES</u>	William Thomas Baker*	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
04/26/2024	<u>NEW</u>	650,000	<u>Common</u>	\$0.10	<u>YES</u>	William Thomas Baker*	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
05/01/2024	<u>NEW</u>	1,000,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Corey Schram	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
05/03/2024	<u>NEW</u>	800,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Boland Charitable Trust of 2018 James Boland	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
07/15/2024	<u>NEW</u>	1,000,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Scott Hall	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
09/05/2024	<u>NEW</u>	400,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	National Bureau of Mines Inc Steven Cryos	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
10/05/2024	<u>Cancelled</u>	650,000	<u>Common</u>	NA	<u>NA</u>	*William Thomas Baker	<u>NA</u>	<u>NA</u>	<u>NA</u>
10/18/2024	<u>New</u>	46,862	<u>Common</u>	\$0.0001	<u>Yes</u>	*Robert Borst & Ellen Borst	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
10/18/2024	<u>New</u>	1,000,000	<u>Common</u>	\$0.0001	<u>Yes</u>	*Michael J Reisel	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
10/18/2024	<u>Cancelled</u>	10,000,000	<u>Common</u>	NA	<u>NA</u>	Michael G Irish & Rachel L. Irish JT TEN	<u>NA</u>	<u>NA</u>	<u>NA</u>
10/23/2024	<u>New</u>	500,000	<u>Common</u>	<u>\$0.2500</u>	<u>No</u>	Don Jones Associates LLC	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>

						Don Jones			
10/23/2024	<u>New</u>	1,000,000	<u>Common</u>	<u>\$0.2500</u>	<u>No</u>	Firnal Inc Adam Syed	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
10/23/2024	<u>New</u>	326,087	<u>Common</u>	<u>\$0.2300</u>	<u>No</u>	*National Bureau of Mines Inc Steven Cryos	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
10/28/2024	<u>New</u>	1,666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	The Maas Revocable Trust of October 2023 Steve & Sue Maas	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	280,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Blake Alan Rigel & Sarah Lynn Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	26,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Blake Rigel Cust Eli C Rigel Blake Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	26,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Blake Rigel Cust Amelia M Rigel Blake Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Equity Trust Company Cust FBO Blake Rigel IRA Blake Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	466,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Aaron Dentz	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	33,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Bryan R Neilsen	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Brett A. Estes & Deborah L. Estes Jt Ten	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scherrer Const Co 401K PSP Benjamin S Templin	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Andrew T. Novotny	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	606,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Dion Kampa	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	1,666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	David V Durand	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Christopher T Draeger	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jeffrey J Wojtkiewicz & Gabrielle C Wojtkiewicz	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Brian Wroblewski	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	460,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Dion Kampa IRA Dion Kampa	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

12/17/2024	<u>New</u>	200,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Douglas Will IRA Douglas Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	200,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Carrie Will IRA Carrie Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Daniel J Losby Trust UA DTD 02-03-2006 Daniel J Losby	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO David Larson IRA David Larson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO James Deckert IRA James Deckert	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Mary Deckert & James Deckert Trustees Deckert Living Trust Mary Deckert	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	J Paul Perri & Amy E Perri Trust	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	2,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scherrer Const Co 401K PSP James E Scherrer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James V Scherrer & Holly S Scherrer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Amy B Gunderson IRA Amy B Gunderson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jeffrey T Gunderson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Living Assistance Waukesha LLC Jeremy Chapman	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Top Tech Temporaries Incorporated Jeremy Chapman	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jacob & Maureen A Van Der Kooy RVT Jacob Van Der Kooy	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	John R Ireland 2018 Trust John R Ireland	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab CUST FBO Jon Teraoka Jon Teraoka	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	2,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Toni Garsombke	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph & Erin Van Der Kooy RLT Joseph Van Der Kooy	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

12/19/2024	New	266,667	Preferred	\$0.1500	Yes	Charles Schwab Cust FBO Joseph A Rhodes Jr Joseph A Rhodes Jr	Cash	Restricted	Exempt
12/23/2024	New	400,000	Preferred	\$0.1500	Yes	Joseph A Rhodes Jr	Cash	Restricted	Exempt
12/23/2024	New	200,000	Preferred	\$0.1500	Yes	Charles Schwab Cust Katherine L Durand Roth IRA Katherine Durand	Cash	Restricted	Exempt
12/23/2024	New	500,000	Preferred	\$0.1500	Yes	Katherine L. Durand	Cash	Restricted	Exempt
12/23/2024	New	333,334	Preferred	\$0.1500	Yes	Charles Schwab Cust FBO Kevin Doherty Kevin Doherty	Cash	Restricted	Exempt
12/23/2024	New	333,334	Preferred	\$0.1500	Yes	Charles Schwab Cust FBO Lee C Stock Lee C Stock	Cash	Restricted	Exempt
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date 12/31/2024	Common: 366,335,800								
	Preferred: 26,533,345								

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

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

The 21,786 shares issued to Robert Girardi & Mary Girardi were discounted to the price of \$0.0001 as warrant shares that were included in a previous private offering with the overall share price for the total investment was \$0.15000. The 62,500 shares issued to John Shortsleeve were discounted to the price of \$0.0001 as warrant shares that were included in a previous private offering with the overall share price for the total investment was \$0.15000. The 108,980 shares issued to Suzanne Konicke were discounted to the price of \$0.0001 as warrant shares that were included in a previous private offering with the overall share price for the total investment was \$0.15000. The 10,000,000 shares of restricted common stock issued to Michael and Rachel Irish were issued in exchange for 100 percent ownership for the company Irish Metals LLC. The 50,000 shares of restricted common stock issued to Brent Wyland on 10/20/2023 were shares issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The shares issued on 12/12/2023 to Brent Wyland, Mary Wyland, Michael Wyland, and Joseph Haak were shares issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The shares issued on 12/13/2023 to Joseph Cathcart were shares issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 450,000 shares of restricted common stock issued on 01/29/2024 to Kim Thomas were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 450,000 shares of restricted common stock issued on 01/29/2024 to James & Lori Heinen were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 300,000 shares issued to Merry Hardy & Steve Ambrose on 2/5/2024 were purchased in October of 2023, but due to a communication error the issuance of the shares was delayed. The 450,000 shares of restricted common stock issued on 03/07/2024 to Tom & Jeanne Binder were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 450,000 shares of restricted common stock issued on 03/07/2024 to Robert & Lorraine Schaff were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 650,000 shares of common stock issued on 4/8/2024 to William Thomas Baker were from William Thomas Baker exercising his warrant options for accounting services valued at \$65,000 over a period of 8 years under

the previous President and CEO Bill Brown. The 650,000 shares of common stock issued on 4/26/2024 to William Thomas Baker were issued in error by Pacific Stock Transfer when initiating the cancellation of warrant shares in the same amount requested by Sidney Resources Corporation after the original warrants were exercised by William Thomas Baker. A request has been submitted for the 650,000 shares issued in error to be cancelled. The adjustment will be made in the third quarter reporting. The shares issued on 10/18/2024 were issued to Robert & Ellen Borst upon the exercise of their warrant shares made available through a previous investment. The 650,000 common shares cancelled on 10/5/2025 were issued as duplicate shares by PST in error and were returned to Sidney Resources Corporation. Common shares issued on 10/18/2024 to Michael J Reisel were issued upon the execution of warrant shares issued for prior services. Date of acquisition for Reisel's shares was 10/06/2023. Shares issued on 10/23/2024 to National Bureau of Mines share price was determined by the date of the stock market price on the date of invoicing for services was received which was \$0.23 on 09/03/2024.

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
07/13/2023	\$35,000.00	\$35,000.00	07/13/2026	The share price was set as the market price on date of issuance. Price per share \$0.1265	0	276,679	Daniel S. Hally	Loan
07/17/2023	\$150,000.00	\$150,000.00	07/17/2026	The share price was set as the market price on date of issuance. Price per share \$0.1289.	0	1,163,693	Gregg R. Lindner	Loan
07/13/2023	\$200,000.00	\$200,000.00	07/13/2026	The share price was set as the market price on date of issuance. Price per share \$0.1265	0	1,581,028	James M. Boland Revocable Trust	Loan
07/13/2023	\$100,000.00	\$100,000.00	07/13/2026	The share price was set as the market price on date of issuance. Price per share \$0.1265.	0	790,514	Sean Rae Zalewski	Loan
07/14/2023	\$350,000.00	\$350,000.00	07/14/2026	The share price was set as the market price on date of issuance. Price per share \$0.1295	0	2,702,703	Sue & Stephen Maas	Loan
Total Outstanding Balance:		\$835,000.00		Total Shares:	0	6,514,617		

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

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

1. Interest Payment. Interest payments shall be paid within thirty (30) days following the conclusion of each quarter, commencing from the end of the fourth quarter for fiscal year 2023.

2. Interest Rate. The Company promises to pay simple interest on the outstanding principal amount hereof from the date hereof until payment in full, which interest shall be payable at the rate of 12% per annum or the maximum rate permissible by law, whichever is less. Interest shall be due and payable on the Maturity Date and shall be calculated on the basis of a 365-day year for the actual number of days elapsed.

3. Repayment: The Company hereby agrees to repay the holder of the convertible note in accordance with the following terms: On each anniversary date of this Note, the Company shall make a payment to the holder equal to 8% of the interest accrued during the preceding twelve (12) months. Additionally, a payment in kind of 4% shall be made. All payments, including interest and principal, shall be made in lawful money of the United States of America, and distributed pro rata among all Holders. Payments shall be applied firstly towards accrued interest, and thereafter towards principal.

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Executive Summary – Sidney Resources Corporation Annual Report FY2024

Overview

Fiscal Year 2024 marked a transformative period for Sidney Resources Corporation, defined by major advancements in resource development, metallurgical research, and strategic expansion. The company achieved key milestones in ore processing, assay validation, and land acquisitions while securing critical funding to support future growth. This report highlights operational, financial, and technological achievements as the company transitions from exploration to production.

Key Highlights & Major Takeaways

Operational Advancements

Warren District Expansion – Increased claim portfolio by nearly 2,000 acres, securing key mineral-rich properties.

Test Milling & Processing – Upgraded milling operations with improved equipment and methodologies, enhancing recovery rates.

Road Infrastructure & Environmental Compliance – Designed a new 1.75-mile access road to improve logistics and reduce environmental impact.

New Water Well Permit – Secured permitting for a stable water source at the Warren District project site.

Resource Valuation & Assay Results

Inferred Resource Estimate – 3.04M tons of ore with an estimated \$8.71B value in gold and silver. (Inferred Resource Estimate was performed by 3rd party QP - Steve Dobson of Western Frontier at the time of the study)

Platinum Group Metals (PGMs) & Rare Earth Elements (REEs) – Confirmed presence of high-value metals such as platinum, palladium, and iridium through third-party assays.

Historical Mining Validation – Modern techniques show potential to recover previously unrecognized economic minerals from historic mine waste.

Financial & Strategic Growth

\$8.5M Capital Raise – Strengthened financial position to fund milling expansions, research, and acquisitions.

SEC Reporting & Uplisting Plans – Initiating steps toward becoming a fully SEC reporting company with potential uplisting for increased investor liquidity and corporate visibility.

Offtake Agreements in Progress – Engaging with partners for concentrate sales to secure early revenue streams.

Technological Innovation

Laser Mining Technology – Continued development of cutting-edge rock spalling technology to improve mining efficiency and environmental sustainability.

Gem County Laboratory Facility – Established a dedicated metallurgical research facility with high-temperature smelting capabilities to refine recovery techniques.

Sidney Resources Corporation has established a dedicated metallurgical research facility equipped with high-temperature smelting capabilities to refine and enhance our recovery techniques.

This facility is a critical step in our mission to unlock the full potential of the complex materials we are testing and processing. By conducting controlled smelting and metallurgical research in-house, we can systematically analyze metal behavior, optimize extraction efficiencies, and develop proprietary methodologies tailored to the unique composition of our ore.

Understanding the metallurgy at this level is essential not only for maximizing recovery rates of precious and critical metals but also for improving cost-effectiveness and environmental sustainability in our operations. This investment in advanced metallurgical research positions Sidney Resources at the forefront of innovation in mineral processing and resource recovery.

Scaling Up Production – Preparing for the construction of a new milling facility with 400 tons/day capacity.

Strategic Acquisitions – Finalizing purchases of the Unity GoldSilver Mine and Silver Monarch Mine to expand resource base.

Sustainability Commitments – Advancing environmental restoration and exploring alternative energy sources for operations. Sidney Resources Corporation is demonstrating strategic intelligence by proactively advancing environmental restoration while exploring alternative energy sources for its operations.

This approach not only mitigates ecological impact but also strengthens long-term sustainability and regulatory compliance. By integrating innovative restoration techniques and renewable energy solutions, we are reducing operational costs and enhancing efficiency. This dual-focus strategy ensures that our projects contribute to environmental stewardship while maintaining a competitive edge in an evolving industry landscape

Conclusion

Sidney Resources Corporation is well-positioned for growth, with technical validation, financial backing, and a clear roadmap for expansion. With a focus on responsible resource development, cutting-edge processing technologies, and strategic acquisitions, the company is set to become a leading player in critical minerals and precious metal recovery.

Introduction

Fiscal year 2024 has been a year of substantial progress for Sidney Resources Corporation. We have achieved key milestones that have significantly advanced our operations and positioned us for long-term success. Highlights of the year include the completion of an inferred reserve estimate by a qualified third party, significant operational expansion, and the construction and operation of our test mill. Successful separation of gold, silver, platinum, and palladium led to lab-confirmed identification of platinum group metals (PGMs) by multiple third parties. Additionally, the discovery of rare earth elements (REEs) within our deposit and region prompted substantial upgrades to our milling and extraction processes. In November, we expanded our claim portfolio by nearly 2,000 acres and achieved critical advancements in our metallurgical research.

We have made advancements in our operations at the Warren District, further refined our ore processing techniques, expanded our claim portfolio, and invested in new technologies that have the potential to revolutionize the mining industry. Despite the challenges that come with working in remote and historically rich mining districts, we have successfully navigated these obstacles and positioned ourselves for continued growth and success.

Our dedication to technological innovation, environmental stewardship, and strong corporate governance continues to drive our mission. The past year has seen major improvements in our milling and extraction processes, with a focus on optimizing efficiency and maximizing recovery rates. Additionally, we have furthered our research into laser mining technology, expanded our footprint through strategic acquisitions, and strengthened our commitment to sustainability through partnerships aimed at addressing historic environmental impacts in the Warren District.

This report details the progress we have made over the last year, including our operational achievements, research initiatives, corporate developments, and ongoing plans for growth.

Warren District Project Update

We have successfully completed the design for a new access road spanning approximately 1.75 miles, incorporating environmental improvements over the existing route. This newly designed road aligns with tribal, federal, and state agency goals, as well as conservation group initiatives, by directly reducing sediment runoff into local waterways.

The current access road, which runs entirely through the Arlise Gulch Riparian zone, includes three culverts and a water crossing, making it a primary contributor to erosion and sedimentation in the watershed. Additionally, the road's steep, winding path with grades reaching up to 30% poses environmental and operational challenges.

In contrast, our newly designed route features a maximum grade of 8%, improving safety, accessibility, and usability for semi-trucks and lowboy trailers transporting equipment to the project site. Most importantly, this road has been engineered to eliminate all water crossings and culverts, ensuring minimal disruption to natural hydrology and aquatic ecosystems.

By adopting innovative and forward-thinking design principles, Sidney Resources Corporation's proactive commitment to environmental stewardship, sustainable land use, and responsible resource development. This project reflects a collaborative approach with regulatory agencies and conservation partners, ensuring that mining operations in the Warren District can advance while simultaneously enhancing ecological resilience and watershed protection.

Additionally, we are preparing to submit the full SF-299 permit application in the first quarter of FY2025, further solidifying our commitment to regulatory compliance and responsible infrastructure development.

In the 4th Quarter we submitted a water well permit application to the Idaho Department of Water Resources for a stable and sustained water source at the project location.

Historical Mining and Milling in the Warren District

The Warren District has a long and rich history of mining, dating back to the early 1860s when placer gold was first discovered. Over the years, miners developed extensive underground workings and stamp mills to process ore, primarily focusing on gold and silver extraction. However, historical processing methods were not equipped to recover the full spectrum of valuable metals present in the ore.

An important insight regarding historical ore processing data is that early analyses categorized 37.6% of the material as "insoluble," meaning it did not dissolve using the chemical methods available at the time.

We now know that this ore contains mineable levels of platinum group metals (PGMs) and rare earth elements (REEs) many of which are refractory and resistant to traditional extraction techniques.

Research and collaboration with several third-party laboratories suggests that a portion of these valuable elements, including platinum, palladium, osmium, iridium, ruthenium, rhodium, and rare earth oxides, ended up in the insoluble fraction because historical processing methods were not designed to recover them. As a result, much of this material was discarded into mine spoil piles, where it remained unrecognized for its economic potential.

With current advancements in metallurgical processing, we now have the ability to reprocess these materials and recover high-value metals that were previously overlooked. Modern extraction technologies, including specialized leaching, flotation, and refining techniques, can efficiently separate and concentrate these elements, presenting an opportunity to unlock additional revenue streams from existing materials.

These insights reshape our understanding of the district's mineral wealth and validate Sidney Resources' approach to systematically evaluating historic mine sites, spoil piles, and tailings for untapped economic value. Through the utilization of these technological advancements, we are positioned to recover valuable elements that were historically lost, further enhancing the Warren District's role as a premier mining area.

Sidney Resources Corporation, in partnership with Western Frontier Exploration and Mining Company, has made measurable progress in advancing our Warren District Project in Idaho. Despite various challenges, our dedicated efforts have yielded valuable insights and improvements that have strengthened our operational capabilities.

Over the past year, we encountered and addressed unexpected delays in equipment delivery and initial crusher setup issues. Our response included the installation of a new well pump to support the water flow requirements of our updated equipment and making critical adjustments to prevent gold losses in tailings. These proactive measures underscore our commitment to operational excellence and environmental responsibility.

We continued the testing and enhancement of our test mill, crucial for assessing the efficiency of our processing equipment. Several key components in our milling circuit were upgraded, including replacing the primary and secondary crushers with a jaw crusher and a ball mill, respectively. The trommel was substituted with a shaker table to improve processing capacity and recovery rates, allowing us to refine our ore handling approach and increase concentrate recovery.

Updated Resource Valuation and Economic Potential

The resource estimates for the Warren District Project were originally compiled in 2018 by Richard Morris, a Professional Registered Geologist in Idaho, and have been updated to reflect current market prices for gold and silver. Morris, who holds a B.S. and M.S. in Geology from the University of Texas El Paso, has over 40 years of experience in the mining industry. His expertise includes production, exploration, core-logging, mapping, sampling, drill program management, and ore control work at both surface and underground mining operations.

Based on Morris's 2018 geological assessment, the inferred resource estimate for the Little Giant Vein for the portion this vein on one of Sidney's original claims within the Warren District indicates: 3,040,000 tons of ore with an average grade of:

- 0.94 oz/ton gold → 2,857,600 ounces of gold
- 3.79 oz/ton silver → 11,521,000 ounces of silver

With current market valuations applied to these figures, the estimated economic potential of the deposit stands at:

- Gold: 2,857,600 oz × \$2,913.79/oz = \$8,333,276,304
- Silver: 11,521,600 oz × \$32.36/oz = \$372,734,976
- Total Estimated Value of inferred reserve of the 9000 ft of trenched and tested Little Giant Vein: \$8,333,276,304 (gold) + \$372,734,976 (silver) = \$8,706,011,280

**This vein is contiguous with the recently adjacent property of the Unity Claim Group*

**values have been updated to reflect market prices at time of finalizing this release (3.5.2025)*

These updated valuations highlight the enormous economic opportunity within the Warren District, reinforcing its historical reputation as a high-grade gold and silver-producing region. The presence of platinum group metals (PGMs) and rare earth elements (REEs), confirmed through recent assay testing, further enhances the district's long-term viability and strategic importance.

As Sidney Resources Corporation advances its milling, processing, and metallurgical recovery efforts, these updated estimates provide a strong foundation for continued exploration, development, and resource optimization within the Warren District Project.

Confirmation of Deep, High-Grade Veins

- The report by Richard Morris confirms extensive continuity of the vein systems:
 - Little Giant Vein mapped over 10,000 feet
 - Sidney Resources controls 8,000+ feet of these high-grade structures (at time of the study, Sidney now controls the entire vein and 22 others)
 - Veins show deep mineralization, indicating longevity of production potential

Rare & Valuable Mineral Composition

- The report identifies high concentrations of Silver, Sphalerite, Galena, Tetrahedrite, and Argentite, adding economic diversification beyond gold.
- Florin Analytical Services' ICP analysis confirms additional elements:
 - Rare Earth Elements (REEs) present, which align with previous findings.

Strong Geological & Economic Validation

- Richard Morris, a professional geologist with 40+ years of experience, validated the inferred reserve using:
 - Trenching & vein mapping
 - Drill hole data
 - Historical sampling
 - Surface vein outcrop sampling

Assay Results and Metallurgical Developments

Sidney Resources Corporation is pleased to report the results of recent assay analyses conducted by PTOE Labs and Auris Noble, confirming exceptional grades of gold, silver, platinum group metals (PGMs), and rare earth elements (REEs). These assays, derived from a 25,000-ton ore stockpile at the Warren District Project, further underscore the significant economic potential of our deposit. Reinforcing these findings, Dr. Jerry DeMenna, Chief Technical Officer at PTOE Labs, stated, "Based on my analytical research report of the Warren District ore material provided by Sidney Resources to PTOE Services, I can attest to the confirmed presence of precious metals, including PGMs, silver, and gold, at multi-ounce per ton levels. These independent findings strongly support the exceptional assay results and emphasize the substantial value within Sidney Resources' Warren District Head Ore and its various concentrates."

Additionally, these ore materials contain several rare earth elements, including cerium (Ce), neodymium (Nd), praseodymium (Pr), dysprosium (Dy), and yttrium (Y), along with refractory metals such as titanium (Ti), tungsten (W), molybdenum (Mo), and zirconium (Zr). The complex nature of this ore body requires customized processing methods to optimize metal recovery."

High-Grade Gold Results from Historical & Recent Sampling

- Gold grades in the Warren District's vein systems have been exceptionally high:
 - **Historical reports:** 1 to 175 oz/ton Au, typical 2-7 oz/ton
- Sampling work done by Goldstone Corporation during the period 1982 to 1989 reported averages for fire assay results from trench work done reported:
 - Average grades of 65.96 g/t Au at vein width of 18 inches
 - Average grades of 18.35 g/t Au at when sampled diluted 3 feet center of the vein.
 - Dump assays ranged from from 6.22 g/t Au to 323.47 g/t Au
- Thirty fire assay samples collected in 2004 from areas previously mined reported:
 - Average grade of 36.01 g/t Au
- Fire assay samples from AQ4 size drill holes to prove structure reported:
 - Average grade of 8.47 g/t Au

Assay results after switching to chemical analysis instead of standard fire assay at the recommendation of Liberty Refiners upon their examination of the vein in the Lucky Ben

- Liberty Refiners (2022 sampling):
 - Lucky Ben Tunnel: 139.3 g/t (4.48 oz/ton)
 - Surface construction samples: 65.8 g/t (2.12 oz/ton)
 - Daylight stope samples: 128.8 g/t (4.14 oz/ton)
 - Dump samples: 106.4 g/t (3.42 oz/ton)
- Lucky Ben Vein: 156.8 g/t Au
- Little Giant Vein 65.96 g/t Au
- May 2024 Samples, PTOE Lab from Knott Stockpiles: 326.59 g/t Au
- October 2024 Samples, Auris Nobel from Knott Stockpiles: 431.50 g/t Au

Chemical Analysis identifies high levels of platinum group metals including platinum, palladium, osmium, iridium, rhodium, and ruthenium. Knott Stockpile assay test results from May 2024 sampling program conducted by PTOE Labs

- Platinum - 329.17 g/t
- Osmium - 133.74 g/t
- Iridium - 186.62 g/t
- Palladium - 35.45 g/t
- Rhodium - 34.21 g/t
- Ruthenium - 65.31 g/t

Additional testing on multiple ore samples and concentrates with XRF equipment supported the findings of PTOE labs. Additional samples were submitted to Glorfeld Labs for the confirmation of the PGMs and the presence of the PGMs was confirmed.

Challenges in Assay Testing

Dr. DeMenna further emphasized the difficulties encountered by third-party assay labs in analyzing Sidney Resources' ore due to its refractory nature. Many labs have been unable to fully dissolve and quantify all value metals within these samples, leading to inconsistent or incomplete results. PTOE Labs' unique analytical techniques have provided a more accurate and comprehensive assessment of the ore's composition, reinforcing confidence in the economic significance of the Warren District Project.

Strategic Implications

The confirmation of these grades, particularly the presence of PGMs and REEs, positions Sidney Resources as a critical player in securing strategic minerals essential for modern technologies, renewable energy solutions, and national defense applications. Our next steps involve continued metallurgical testing, refinement of recovery processes, and securing offtake agreements to advance toward full-scale production. Sidney Resources Corporation's ongoing assay and metallurgical studies have continued to validate the potential of the Warren District deposit. Recent testing has confirmed substantial grades of gold, silver, platinum group metals (PGMs), and rare earth elements (REEs), reinforcing the economic significance of the project.

These elements are essential for a wide range of high-tech applications, including renewable energy, electric vehicles, and national defense technologies.

Through extensive analysis conducted by PTOE Labs, Auris Noble, Florin Analytical Services, and Liberty Refiners we have gained deeper insights into the composition of our ore and refined our metallurgical strategies to optimize recovery.

Sidney has since partnered with PTOE Labs to continue to advance our understanding of REE and PGM distribution within the deposit and refine recovery methodologies to ensure efficient extraction.

Offsite Milling

While the grades of our ore are impressive, its highly complex nature presents challenges that standard milling facilities are not equipped to handle. In addition to gold and silver, our ore contains platinum group metals (PGMs) such as osmium, iridium, and rhodium, which are alloyed within the material. Traditional gravity-based milling systems do not effectively recover these metals, requiring specialized processing techniques.

To address this, we are tackling our milling challenges in phases:

1. **On-Site Test Milling & Laboratory Refinement** – We continue to run test milling operations at our Warren District facility while working with our laboratory in Gem County, Idaho, to refine extraction techniques. These tests are crucial in determining the most effective methods for recovering PGMs alongside gold and silver.
2. **Infrastructure Development for Bulk Processing** – The current access route to our milling site is not viable for large-scale hauling of ore. We are in the process of permitting a new access road to support transportation and future production scalability. The goal is to optimize recovery techniques before expanding to full-scale operations.

Laboratory Facility – Gem County, Idaho

As part of our continued expansion and optimization efforts, Sidney Resources Corporation has successfully transitioned its laboratory facility from the Warren District Project site to Gem County, Idaho. This new location provides a more stable environment for conducting metallurgical testing, refining processes, and advanced material separation techniques.

One of the key developments at the Gem County facility has been the identification and acquisition of a high-temperature smelting furnace capable of melting all platinum group metals (PGMs) present in our ore. Additionally, we have sourced and ordered a specialized air filtration system designed to support safe and efficient smelting operations. Both the furnace and the filtration system are scheduled for delivery and installation in the first quarter of 2025.

Further advancing our refining capabilities, Guy Saco (**SDRC Mining Engineer**) visited the manufacturer of an advanced separation table, where we shipped material for testing. The table demonstrated excellent performance in efficiently separating valuable metals from gangue material. As a result, we have placed an order for the table, with anticipated delivery and installation at the Emmett facility in late Q1 or early Q2 of 2025.

This strategic laboratory upgrade enhances our ability to process, refine, and optimize recovery rates for gold, silver, PGMs, and rare earth elements, further positioning Sidney Resources Corporation as a leader in innovative and sustainable mineral extraction.

Concentrate Production and Stockpiling

Stockpile Estimates & Immediate Processing Opportunity

- During the summer of 2023 we identified five ore stockpiles from historical mining on the Knott Vein, estimated at:
 - 25,000 tons of high-grade ore
 - Average gold grade: 56.29 g/t Au (Florin Lab Fire Assays 10/2023)
 - Estimated recoverable gold: 45,250 oz (~\$91.7 million at the time at time of sample) (\$131,760,750 as of Mar 5, 2025)
 - Bulk grade results suggest a potential of 73,125 oz (~\$148.2 million at time of sample) (\$212,867,875 as of Mar 5, 2025)
 - These estimates were made prior to receiving the PTOE and Auris Noble Results - as such recoverable precious metals, gold, and silver may be higher - Sidney is testing, retesting, and utilizing state of the art extraction techniques to verify the incredible results that we have seen in successive redundant assays.

Sidney Resources Corporation has made progress in processing and stockpiling high-grade concentrates as part of its ongoing operations at the Warren District Project. These concentrates are a critical component of our testing, refining, and revenue generation strategy, serving as a key resource for evaluating recovery techniques and optimizing our metallurgical processes.

On-Site Stockpiling and Processing

Throughout FY2024, we have processed ore at increasing daily throughput rates, resulting in the accumulation of substantial concentrate volumes at our project site. Our focus has been on optimizing milling techniques to increase recovery rates while minimizing losses of valuable metals in tailings.

- 500+ pounds of high-grade concentrates are currently stored on-site, awaiting advanced metallurgical testing and refining.
- 40+ tons of #3 concentrates have been prepared for potential sale through offtake agreements, pending final chemical analysis.
- 500+ tons of tailings have been set aside for future reprocessing as improvements in separation and refining techniques continue.
- Daily processing improvements have resulted in an increased recovery of 6.4 to 8 kg of high-grade concentrate per day, enhancing operational efficiency.

Winter Processing Challenges

Operating in harsh winter conditions presents unique challenges, particularly in maintaining milling efficiency. Cold temperatures and ice-laden material have impacted the ball mill's performance, often creating a slush-like effect that reduces throughput. Despite these obstacles, our team continues to adapt processing techniques and implement equipment modifications to mitigate seasonal disruptions.

Gem County Refinement and Future Processing

All concentrates are securely stored on-site, ready for advanced refining at our Gem County laboratory facility. The relocation of our high-temperature smelting furnace and the acquisition of an advanced separation table will further enhance our ability to extract maximum value from these concentrates. These developments represent a major step in optimizing recovery rates and preparing for full-scale production in the coming years.

This strategic approach to concentrate management allows Sidney Resources to build a controlled inventory, ensuring that metallurgical advancements directly translate to improved recovery, higher efficiencies, and increased economic value.

Path to Revenue

To overcome the challenges of complex metallurgy and refinery specifications, we have been working closely with industry experts, including Andrew Prelea, Guy Saco, Dr. Jerry DeMenna, and other specialists in the field. Their expertise has been instrumental in refining our own metal recovery processes, allowing us to optimize extraction techniques and maximize the recovery of valuable metals from our ore.

Our deposit presents a unique and highly complex metallurgical challenge, as the precious metals—including osmium, iridium, platinum, palladium, ruthenium, rhodium, gold, and silver—are naturally alloyed together alongside iron oxides and elemental iron. This intricate composition requires specialized processing techniques to effectively separate and refine the metals.

In December 2023, as we began setting up the test mill, our equipment selections, gold and silver recovery expectations, and revenue projections were based on fire assays indicating high-grade levels of gold and silver. However, initial smelter tests yielded unexpected results. The recovered materials were magnetic, insoluble in aqua regia, hydrochloric acid, and sulfuric acid, and could not be drilled or cut. Early testing with an XRF at Liberty Refiners suggested the presence of platinum group metals (PGMs), including significant levels of iridium. To verify these findings, we sent samples of the table feed, concentrates, and recovered metals to PTOE Labs, which confirmed high levels of PGMs along with gold and silver, fundamentally shifting our understanding of the deposit's metallurgy.

Due to the complexity of these materials, the path to revenue has been delayed as we work to unlock the metallurgical processes necessary for effective metal separation. Before these metals can be refined and sold, we must first develop and optimize extraction techniques that can isolate not only the PGMs but also the gold and silver from the alloyed matrix. Through ongoing research and development, we are pioneering proprietary methods to fully unlock the metallurgical potential of these materials, ensuring the highest recovery rates while enhancing efficiency and sustainability in our operations.

Data-Driven Exploration Strategy

Sidney Resources Corporation employs a strategic, cost-effective approach to exploration that leverages historical mining records, production data, and extensive research to guide our resource development. Rather than investing millions—or even hundreds of millions—of dollars in extensive drilling programs, we rely on a combination of bulk sampling, drift work, and geological discovery to define the magnitude of our deposit before committing to large-scale exploration expenses.

Our strategy includes:

- **Utilizing Historical Data** – We conduct in-depth reviews of past production records, old geological surveys, and mining reports to identify high-potential zones before initiating costly exploration programs.
- **Mine Spoil Pile Scanning & Testing** – Analyzing materials left behind by historical mining operations to determine if overlooked resources can be efficiently recovered using modern techniques.
- **Targeted Bulk Sampling & Milling** – Processing known stockpiles and newly identified ore to validate grades, recovery rates, and economic viability before engaging in large-scale extraction.
- **Underground Drift Expansion & Exploration** – Advancing underground access points and extending historical workings to expose additional ore zones for evaluation.

By following this structured approach, Sidney Resources mitigates financial risk, minimizes environmental impacts associated with excessive drilling, and contributes to measurable results. This method enables us to confirm the presence of valuable minerals through direct testing and processing while maintaining flexibility in adapting to new discoveries.

Capital Raise and Strategic Financial Growth

Sidney Resources Corporation has successfully secured over \$8.5 million in funding to support the expansion of our operations, technological advancements, and strategic acquisitions. This capital raise reflects the confidence of our investors in our long-term vision and provides the financial flexibility necessary to accelerate key initiatives across our Warren District Project, Gem County laboratory facility, and broader exploration efforts.

Allocation of Capital

The newly raised funds are being strategically allocated to ensure the greatest impact on our growth trajectory and operational success. Key areas of investment include:

- **Expansion of Milling and Refining Capabilities** – Upgrading existing milling circuits, integrating advanced separation technologies, and expanding processing capacity to handle increased ore volumes.
- **Gem County Laboratory Facility Enhancements** – Finalizing the installation of a high-temperature smelting furnace and specialized air filtration system, enabling the processing of platinum group metals (PGMs) and rare earth elements (REEs).
- **Infrastructure Development** – Permitting and constructing a new access road to support year-round ore hauling and production expansion.
- **Strategic Equipment Acquisition** – Investing in an advanced separation table and other specialized processing equipment to optimize recovery rates and improve refining efficiency.
- **Research and Development** – Advancing our laser mining technology, developing environmentally sustainable extraction methods, and refining metallurgical processes for complex ores.

Strengthening Investor Confidence

The success of this capital raise underscores strong investor confidence in Sidney Resources Corporation and our strategic approach to mining and mineral recovery. With our expanded focus on gold, silver, high-value precious metals, PGMs, and REEs, this infusion of capital accelerates our path to revenue, ensures long-term financial sustainability, and supports operational scalability and future acquisitions, positioning Sidney Resources to drive shareholder value and industry leadership.

Laser Mining Technology

Sidney Resources Corporation has continued to refine its cutting-edge laser rock spalling technology, which has the potential to revolutionize mineral extraction by improving efficiency, reducing environmental impact, and enhancing safety in mining operations. This technology, developed in collaboration with leading experts, aims to replace traditional blasting methods with a precise, controlled process that minimizes waste and maximizes recovery.

One of the key focus areas in FY2024 has been optimizing the spauling speed—a critical performance metric that determines how effectively the laser fractures rock. Initial trials have provided valuable data, allowing for adjustments to operational parameters to improve efficiency.

Additionally, managing heat generation has been a primary challenge, as excessive heat can impact the mirror array system and overall effectiveness of the unit. Our team is actively working on solutions to mitigate this issue, including modifications to the mirror motion control system and the integration of advanced moisture filters to prevent system failures due to environmental conditions.

Sidney Resources is dedicated to pushing the boundaries of sustainable mining technologies. The continued development of laser mining technology represents a major step toward achieving cleaner, more efficient mineral extraction while aligning with our broader commitment to innovation and environmental responsibility.

Risk Management & Strategic Mitigation

At Sidney Resources Corporation, we recognize that with great opportunity comes inherent risk. As we continue our transformation into a leader in critical mineral production, we remain vigilant in identifying, assessing, and mitigating the key risks that could impact our success.

1. Exploration & Geological Uncertainty

While early assay results have confirmed the presence of high-value metals, the full extent and economic viability of these resources remain subject to further exploration and metallurgical testing. We mitigate this risk by employing experienced geologists, integrating historical data to refine exploration strategies, and continuously refining our extraction processes.

2. Market & Commodity Price Volatility

Precious metals and PGMs are subject to fluctuations in global market prices, which can impact project economics. To navigate this, Sidney Resources is focused on vertical integration, reducing reliance on third-party refiners and capturing more value per ton processed. Additionally, we actively monitor market trends to position ourselves strategically for long-term profitability.

3. Regulatory & Permitting Challenges

Operating in the resource sector requires compliance with environmental, safety, and mining regulations. Our team proactively works with regulatory agencies to ensure smooth permitting processes, strategic acquisition of private patented claims streamlines operational flexibility, enabling rapid advancement with reduced external constraints.

4. Capital & Financial Sustainability

Exploration and project development require ongoing investment. While we have successfully secured \$8.5M in new funding, we continue to evaluate strategic financing options, institutional partnerships, and non-dilutive funding opportunities to ensure long-term financial strength while maximizing shareholder value.

5. Metallurgical Complexity & Processing Risks

Our ore body contains a diverse mix of precious metals, PGMs, and REEs, requiring specialized extraction methods. To address this, we have expanded our clean laboratory facility and are collaborating with industry experts and academic institutions to optimize recovery processes and maximize efficiency.

By maintaining a proactive approach to risk management, Sidney Resources remains committed to building a sustainable, resilient, and high-value mining operation that delivers long-term shareholder returns.

Looking Ahead to FY2025

Sidney Resources Corporation has an ambitious roadmap for FY2025, focusing on key strategic initiatives that will enhance operational efficiency, expand our asset base, and strengthen corporate governance.

We will begin utilizing what will be a fully operational laboratory in Gem County, Idaho and it will become a cornerstone of our metallurgical testing and refining strategy. In FY2025, we will integrate a new high-temperature smelting furnace, capable of handling all platinum group metals (PGMs) encountered in our ore. Additionally, we have ordered a specialized air filtration system, ensuring compliance with environmental standards and improving processing efficiency.

To further optimize metal recovery, we successfully tested an advanced separation table, which demonstrated exceptional performance in processing our concentrates. We have placed an order for the unit, with installation scheduled for late Q1 or early Q2 of 2025 at the Gem County facility. This investment enhances our ability to process and refine concentrates in-house, reducing reliance on third-party facilities.

We are preparing for the construction of a new milling facility at our Warren District Project site in FY2025. This facility will be engineered to process up to 400 tons per day, incorporating the latest advancements in ore sorting, gravity separation, and flotation technology. The mill will be designed to process ore from underground sources, ore stockpiles, and historic mine spoil piles. By establishing a dedicated high-capacity milling facility, we are securing the infrastructure necessary to scale up production and drive revenue generation.

Sidney Resources Corporation is actively exploring new claim staking and land acquisitions to expand our resource base. Our exploration strategy is guided by structural continuity studies, mineralized fault zone analysis, and historic production data. By incorporating geophysical surveys, geochemical sampling, and historical mining records, we aim to identify and acquire high-value assets that align with our long-term growth strategy.

We are in the final stages of completing the acquisitions of the Unity GoldSilver Mine Inc., and the Silver Monarch Mine property and these will be completed in the first quarter of FY2025. These acquisitions will increase our asset portfolio, providing additional ore resources that align with our processing and refining capabilities.

A key administrative initiative in FY2025 is Sidney Resources' transition to becoming a fully SEC reporting company. This move is a significant step toward enhancing transparency, regulatory compliance, and shareholder confidence.

In tandem with this transition, we are actively exploring uplisting opportunities to a higher-tier exchange, which would improve market liquidity, attract institutional investors, and enhance our overall market presence. This strategic move will further establish Sidney Resources Corporation as a trusted and scalable mining operation.

We remain committed to sustainable mining practices, including bio-remediation for water and soil restoration, ensuring the long-term health of the Warren District's ecosystems. We are also exploring cleaner fuel sources, including renewable diesel and hydrogen integration, to reduce our environmental footprint.

Sidney Resources Corporation's strategic initiatives in FY2025 will lay the groundwork for scaling production, increasing revenue, and expanding our market influence. Through technological advancements, operational expansion, and responsible resource management, we are dedicated to delivering long-term value for shareholders while prioritizing environmental sustainability and community engagement.

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

None

C. Describe the issuers' principal products or services.

Exploration and development of mineral deposits. Research and development of mining equipment and technology. Development of partnerships for the advancement of clean energy projects and clean water projects focused on mine water discharges from operating and abandoned mines. Testing of ore and ore concentrates and the development of refining and precious metal recovery systems for gold, silver, platinum group metals, and rare earth elements.

5) Issuer's Facilities

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

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

Sidney Resources Corporation currently leases the patented mining claims known the Lucky Ben Claim, Lucky Ben Extension, Hornet Claim, and the unpatented mining claims known as the Lucky Ben Extension West Claim and the Lucky Ben Extension South Claim, the Lucky Leland Claim, the Royal Richard Claim and the Dandy Don Claim. All of these claims are located in the historical mining district of Idaho known as the Warren Mining District. The Lucky Ben Claim was in previous production that ended in 1921. Sidney Resources paid \$60,000.00 for a five-year lease with an option to renew the lease for 5 additional years. The Board of Directors has signed a lease amendment extending the lease for the Lucky Ben Properties an additional 5 years beyond when the lease that was scheduled to expire at the end of 2019 and with the option to renew the lease an additional 5 years as long as work on the properties remains active. Under the terms of the Lease Amendment, Lessor will be issued 20,000,000 shares of restricted common stock as payment for the lease amendment. Under the terms of the new lease amendment, Sidney Resources Corporation has the option to continue to lease the properties for an indefinite period of time with the condition that development work continues each year.

The company owns 47 unpatented mining claims known as the Walla Walla Claim group. The claims are located in the Marshal Lake Mining District of central Idaho. The claim group covers 980 +/- acres. the Walla Walla Mine is a high-grade gold vein located near the historic Kimberly and Warren Mining Districts. This acquisition adds 1.61 square miles to SDRC's holdings in Idaho. Sidney Resources Corporation has 3 portable storage buildings located on the property. We own 2 38' x 40' steel buildings that will be assembled on the Lucky Ben Property. We own a Caterpillar 470B Excavator. A Starlink Satellite Communication System. In addition, 3 above ground fuel storage tanks are located on the above properties. A large supply of mining timbers are now being stored on the Lucky Ben Claim. An ore pulverizer, sluice box, electrical generators, water tanks, water pumps and miscellaneous equipment and supplies are stored on site. A 12-foot heavy duty trailer. Sidney Resources Corporation issued 7 million shares of restricted common stock to Gary Mladjan for his designs of the Graduated Optical Collimator. Sidney Resources Corporation issued 750,000 shares of restricted common stock to Merger Mines Corporation for all patents and intellectual properties related to the Graduated Optical Collimator and all historic mine records and maps held which included over 200 maps and records of mines with a history of production of valuable minerals.

The Company owns 98 unpatented lode claims and 1 unpatented placer claim that are located adjacent to the Hornet Claim near Warren, Idaho.

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Sean Rae Zalewski	CEO	Hartland, WI	2,750,000	Common	.47
Gregg Lindner	Director	Minoqua, WI	19,950,000	Common	3.5
Daniel Hally	COO	Clarkston, WA	3,806,016	Common	.66
Sue Maas	Secretary	Delafield, WI	19,900,000 1,666,667	Common Preferred	5.4 3.5
Ryan Norman	Director	Cocoa Beach, FL	0	NA	NA
Chantel Greene	President	Lapwai, ID	0	NA	NA
Corey Schram	Director	Ripon, WI	14,185,920 1,000,000	Common Preferred	3.8 1.7
James E Scherrer	Director	Burlington, WI	1,060,920 4,000,000	Common Preferred	.7
Joseph Maier	Director	Hartland, WI	0	NA	NA

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

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

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

Gregg R. Lindner, Director, Dunn County Case Number 2024CM000218 State of Wisconsin vs. Gregg Richard Lindner. Count 1, Wisconsin 943.01(1) Criminal Damage to Property Misd. A. Count 2 Wisconsin 943.15(1) Entry into/onto Bldg/Constuct.Site/Room Misd. A Case status as of 12/31/2024 is Pending.

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or

otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

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

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name: Morgan E. Petitti, Esq
Address 1: 118 W Streetsboro Road #317
Address 2: Hudson, OH 44236
Phone: 330-697-8548
Email: PetittiLaw@gmail.com

Accountant or Auditor

Name: Chris Shipley
Firm: CDA/CPA Group

Address 1: 618 N 4th Street
Address 2: Coeur d' Alene, ID 83814
Phone: 208-765-1091
Email: admin@cdacpas.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: <https://twitter.com/SDRCMINING>
Discord: None
LinkedIn: <https://www.linkedin.com/company/sidney-resources-corp/>
Facebook: <https://www.facebook.com/sidneyresourcescorporation>
Instagram: https://www.instagram.com/sidney_resources_corp/
Website: <http://sidneyresources.com/>

Other Service Providers

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

Name: William A. Jeckle
Firm: Randall-Danskin
Nature of Services: Patent Counsel
Address 1: Bank of America Financial Center
Address 2: 601 West Riverside Avenue #1500 Spokane, WA 99201-0626
Phone: 509-747-2052
Email: waj@randalldanskin.com

Name: Matthew Dailey
Firm: Western Frontier Exploration & Mining
Nature of Services: Mining Engineering, Operational Planning, Construction, Safety Planning, Geological Services, Explosives & Blasting, and Milling Operations
Address 1: 640 Juniper Street Suite 4,
Address 2: Elko, NV 89801
Phone: (530) 574-4280
Email: matt@wfmining.com

Name: Gabriel Achenbach
Firm: Achenbach Designs, LLC
Nature of Services: Mechanical Engineering, Hardware Design, Prototyping in Plastics, Drafting, 3-D Cad, 3-D Printing, Molds, Castings, Extrusions, Machining, Project Setup, Manufacturability, Testing, And Ruggedization.
Address 1: 2408 E 60th
Address 2: Spokane, WA 99223
Phone: 509-993-3317
Email: gachenbach@comcast.net

9) Disclosure & Financial Information

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

Name: **Daniel S. Hally**
Title: **Chief Operations Officer & Treasurer**
Relationship to Issuer: **Officer & Director**

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

- IFRS
 U.S. GAAP

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

Name: **Chris Shipley, CDA/CPA Group**
Title: **Certified Public Accountant**
Relationship to Issuer: **Consultant**

Describe the qualifications of the person or persons who prepared the financial statements:⁶ Practice and Industry Specializations: Financial accounting and reporting, Income tax planning and preparation for business and individuals. Audit and attest (Governmental, nonprofit and private), Outsourced CFO, Accounting system design and internal controls. Professional Activities: An active member in American Institute of Public accountants (AICPA) and Idaho Society of Public Accountants (ISCPA), Past Board member of ISCPA, Past Treasurer, Coeur d'Alene Public Library Foundation, Past President of Leadership Coeur d'Alene class of 2011. Certifications: CPA – Idaho. Education: The University of Idaho - B.S., Finance, 1998, The University of Idaho - B.S., Economics, 1998

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

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



Sidney Resources Corporation
(An Exploration Stage Company)

Compiled Financial Statements

For the Periods Ended December 31, 2024 and December 31, 2023

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Independent Accountants' Compilation Report

To the Board of Directors
Sidney Resources Corporation
Lewiston, Idaho

Management is responsible for the accompanying financial statements of Sidney Resources Corporation (An Exploration Stage Company) which comprise the balance sheets as of December 31, 2024 and December 31, 2023 and the related statements of income for the three months and twelve months ended December 31, 2024 and December 31, 2023 and for the period beginning March 4, 2003 (inception) through December 31, 2024, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

CDA-CPA GROUP, PLLP

Coeur d'Alene, ID

January 31, 2025

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
DECEMBER 31, 2024 AND DECEMBER 31 2023		
	12/31/24	12/31/23
Assets		
Current Assets:		
Cash	\$ 7,131,999	607,683
Total Current Assets	7,131,999	607,683
Property and equipment, at cost:		
Fixed assets	47,660	25,273
Vehicles	212,682	92,636
	260,342	117,909
Less accumulated depreciation	(51,635)	(10,407)
Net property and equipment	208,707	107,502
Other Assets:		
Prepaid mine lease - net of amortization	1,390,000	1,643,970
Intangible assets - net of amortization	1,215,000	1,215,000
Security deposit	22,695	22,695
Construction in progress	335,163	332,223
Lease acquisition costs	281,050	281,050
Goodwill	-	1,385,000
	3,243,908	4,879,938
Total Assets	<u>\$ 10,584,614</u>	<u>\$ 5,595,123</u>

See independent accountants' compilation report and notes to the financial statements.

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
DECEMBER 31, 2024 AND DECEMBER 31 2023		
	12/31/24	12/31/23
Liabilities and stockholders' equity		
Current liabilities:		
Accounts payable	\$ -	\$ 56,300
Credit cards due	36,951	(3,981)
Stock subscription deposits	4,855,522	110,249
Accrued interest	59,161	41,851
Deposits-in-transit	-	132,693
Total current liabilities	<u>4,951,634</u>	<u>337,112</u>
Longterm liabilities:		
Convertible promissory notes	750,000	750,000
Total long-term liabilities	<u>750,000</u>	<u>750,000</u>
Total liabilities	5,701,634	1,087,112
Stockholders' equity:		
Revenue sharing agreement	-	-
Warrants - 2,013,012 .0001 per warrant	56,551	251
Preferred stock - .0001 par value, 60,000,000 shares authorized, 26,533,345 shares issued and outstanding, respectively	4,300,000	-
Common stock - .0001 par value, 570,000,000 shares authorized, 366,335,800 and 368,614,921 shares issued and outstanding, respectively	5,553,215	6,087,065
Paid in capital	9,388,207	9,388,207
Deficit adccumulated during the exploration period	(14,414,993)	(10,967,512)
Total stockholders' equity	<u>4,882,980</u>	<u>4,508,011</u>
Total liabilities and stockholders' equity	<u>\$ 10,584,614</u>	<u>\$ 5,595,123</u>

See independent accountants' compilation report and notes to the financial statements.

SIDNEY RESOURCES CORPORATION					
(An Exploration Stage Company)					
STATEMENTS OF INCOME					
FOR THE THREE MONTHS AND TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023					
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2024					
	Three Months Ended		Twelve Months Ended		Since
	12/31/2024	12/31/2023	12/31/2024	12/31/2023	Inception
GROSS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES					
Advertising	\$ 376,979	\$ 2,383	\$ 489,702	\$ 23,955	\$ -
Bank charges	629	720	2,144	2,022	
Computer and internet	2,262	1,311	6,470	3,666	-
Exploration costs	678,372	805,626	1,081,845	2,338,097	4,380,372
Amortization land lease	70,000	70,000	280,000	280,000	1,320,000
Fuel and equipment rent	97,584	105,357	427,983	109,011	-
Depreciation	6,269	4,480	41,228	6,535	96,513
Licenses and fees	969	271	1,250	458	-
Interest and finance charges	6,475	15,023	91,248	37,778	-
Insurance	-	-	7,261	7,514	-
Janitorial	19,000	2,000	41,900	2,943	-
Legal and accounting	7,488	5,133	9,788	28,848	-
Dues and subscriptions	4,320	1,145	15,860	11,968	-
Printing and postage	403	1,351	1,838	2,676	-
Office expenses	39	135	1,210	1,239	-
Officer wages	167,393	99,000	584,060	253,084	992,144
Rent	37,072	16,194	125,720	52,509	-
Professional fees	61,133	18,723	140,089	94,645	-
Repairs	3,624	21,616	29,023	27,401	-
Research and development	-	-	-	418	154,649
Supplies	1,393	12,729	11,145	39,441	-
Meals and entertainment	998	263	1,892	334	-
Taxes	-	157	-	(7,343)	-
Taxes - payroll	(1,579)	(699)	11,701	10,868	-
Telephone	380	414	1,396	1,334	-
Travel	7,600	18,165	20,620	55,477	-
Utilities	-	646	-	2,907	-
Wages	125	4,411	551	50,328	-
Administrative costs	-	-	-	-	9,705,190
Consulting	-	19,420	13,000	99,991	-
Miscellaneous	3,431	23,316	10,010	46,252	-
Total expenses	1,552,359	1,249,290	3,448,934	3,584,356	16,648,868
Net loss before other income (expenses)	(1,552,359)	(1,249,290)	(3,448,934)	(3,584,356)	(16,648,868)
OTHER INCOME (EXPENSES)					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	(18,000)	-	1,480,500
Interest income	19,453	-	19,453	575	20,030
Cancelled Conversion Agreement	-	(58,000)	-	(58,000)	(76,000)
NET (LOSS) INCOME	\$ (1,532,906)	\$ (1,307,290)	\$ (3,447,481)	\$ (3,641,781)	\$ (14,414,993)

See independent accountants' compilation report and notes to the financial statements.

SIDNEY RESOURCES CORPORATION			
(An Exploration Stage Company)			
STATEMENTS OF CASH FLOWS			
FOR THE PERIODS ENDED DECEMBER 31, 2024 AND 2023			
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2024			
	Twelve Months	Twelve Months	Since
	12/31/2024	12/31/2023	Inception
Cash flows from operating activities			
Net Income (Loss)	\$ (3,447,481)	\$ (2,334,490)	\$ (14,414,997)
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	-	-	(77,000)
Stock for services	-	-	297,171
Stock for services cancelled	568,000	-	(912,500)
Stock errors in prior periods	-	-	(2,000)
Interest	17,308	19,167	59,160
Depreciation and amortization	321,228	212,055	1,326,438
(Increase) decrease in prepaid expenses	-	-	2,111
Increase (decrease) in accounts payable	-	-	3,336
Increase (decrease) in accrued liabilities	14,904	(31,421)	10,926
Increase (decrease) in deposits	4,612,580	(18,700)	4,892,073
Total Adjustments	5,534,020	181,101	5,599,715
Net cash provided (used) by operating activities	2,086,539	(2,153,389)	(8,815,282)
Cash flow from investing activities			
Purchase of Intangible Assets	-	-	(2,896,050)
Gross proceeds on sale of equipment	-	-	30,683
Cash payments for the purchase of property	(142,433)	(85,536)	(292,750)
Cash payments for building in progress	(2,940)	(209,407)	(325,353)
Net cash provided (used) by investing activities	(145,373)	(294,943)	(3,483,470)
Cash flow from financing activities			
Proceeds from issuance of common stock	283,150	2,620,399	14,255,500
Proceeds from issuance of preferred stock	4,300,000	-	4,300,000
Proceeds from issuance of warrants	-	115	251
Proceeds from revenue sharing agreement	-	-	125,000
Proceeds from convertible promissory notes	-	750,000	750,000
Net cash provided (used) by financing activities	4,583,150	3,370,514	19,430,751
Net increase (decrease) in cash and equivalents	6,524,316	922,182	7,131,999
Cash and equivalents, beginning of year	607,683	80,953	-
Cash and equivalents, end period	\$ 7,131,999	\$ 1,003,135	\$ 7,131,999

See independent accountants' compilation report and notes to the financial statements.

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY								
For the Period Beginning March 4, 2003 (Inception) through December 31, 2024								
						Additional	Accumulated	
	Revenue Sharing	Warrants	Preferred	Common Stock		Contributed	During	
	Agreement		Stock	Shares	Amount	Capital	Exploration	Total
							Period	
March 4, 2003 Initial								
Capitalization	\$-	\$-	\$-	8,000,000	\$8,000	\$2,292,322	\$ (2,353,286)	\$ (52,964)
Quasi reorganization	-	-	-	-	-	(2,292,322)	2,292,322	-
Stock sales	-	-	-	6,852,500	6,852	644,584	-	651,436
Stock for services	-	-	-	1,212,647	1,213	120,052	-	121,265
Stock for Lease acquisition	-	-	-	500,000	500	49,500	-	50,000
Net loss for the period	-	-	-	-	-	-	(396,261)	(396,261)
Balances at December 31, 2003	-	-	-	16,565,147	16,565	814,136	(457,225)	373,476
Stock sales	-	-	-	785,000	785	97,290	-	98,075
Stock for services	-	-	-	2,514,000	2,514	213,886	-	216,400
Stock for equipment	-	-	-	93,750	94	9,281	-	9,375
Stock warrants exercised	-	-	-	400,000	400	99,600	-	100,000
Net loss for the year ended	-	-	-	-	-	-	(558,876)	(558,876)
Balance at December 31, 2004	-	-	-	20,357,897	20,358	1,234,193	(1,016,101)	238,450
Stock sales	-	-	-	8,550,000	8,550	408,950	-	417,500
Stock for services	-	-	-	1,750,000	1,750	173,250	-	175,000
Net loss for the year ended	-	-	-	-	-	-	(516,401)	(516,401)
Balance at December 31, 2005	-	-	-	30,657,897	30,658	1,816,393	(1,532,502)	314,549
Stock sales	-	-	-	1,420,220	1,420	69,580	-	71,000
Stock for services	-	-	-	660,000	660	32,340	-	33,000
Net loss for the year ended	-	-	-	-	-	-	(250,394)	(250,394)
Balance at December 31, 2006	-	-	-	32,738,117	32,738	1,918,313	(1,782,896)	168,155
Stock sales	-	-	-	2,353,216	2,353	110,337	-	112,690
Stock for services	-	-	-	12,109,000	12,109	593,341	-	605,450
Net loss for the year ended	-	-	-	-	-	-	(764,334)	(764,334)
Balances at December 31, 2007	-	-	-	47,200,333	47,200	2,621,991	(2,547,230)	121,961
Stock sales	-	-	-	2,010,800	2,011	55,584	-	57,595
Stock for services	-	-	-	7,823,000	7,823	226,867	-	234,690
Stock for supplies	-	-	-	275,000	275	7,975	-	8,250
Net loss for the year ended	-	-	-	-	-	-	(425,014)	(425,014)
Balance at December 31, 2008	-	-	-	57,309,133	57,309	2,912,417	(2,972,244)	(2,518)
Stock sales	-	-	-	2,710,000	2,710	34,128	-	36,838
Stock for services	-	-	-	4,440,000	4,440	173,160	-	177,600
Change of Domicile/par value	-	-	-	-	(58,013)	58,013	-	-
Net loss for the year ended	-	-	-	-	-	-	(541,972)	(541,972)
Balance at December 31, 2009	-	-	-	64,459,133	6,446	3,177,718	(3,514,216)	(330,052)
Stock sales	-	-	-	2,862,500	286	52,014	-	52,300
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(161,122)	(161,122)
Balance at December 31, 2010	-	-	-	67,321,633	6,732	3,229,732	(3,675,338)	(438,874)
Stock sales	-	-	-	14,995,197	1,500	72,623	-	74,123
Stock for services	-	-	-	9,000,000	900	179,100	-	180,000
Net loss for the year ended	-	-	-	-	-	-	(335,842)	(335,842)
Balance at December 31, 2011	-	-	-	91,316,830	9,132	3,481,455	(4,011,180)	(520,593)
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(34,086)	(34,086)
Balance at December 31, 2012	-	-	-	91,316,830	9,132	3,481,455	(4,045,266)	(554,679)
Stock sales	-	-	-	600,000	60	5,940	-	6,000
Stock for services	-	-	-	-	-	-	-	-
Net gain for the year ended	-	-	-	-	-	-	780,507	780,507
Balance at December 31, 2013	-	-	-	91,916,830	9,192	3,487,395	(3,264,759)	231,828

See independent accountants' compilation report and notes to the financial statements.

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)								Deficit
For the Period Beginning March 4, 2003 (Inception) through December 31, 2024								Accumulated
	Revenue Sharing	Warrants	Preferred	Common Stock		Additional	During	
	Agreement	Shares	Stock	Shares	Amount	Contributed	Exploration	Total
						Capital	Period	
Balance at December 31, 2013	\$ -	-	-	91,916,830	\$ 9,192	\$ 3,487,395	\$ (3,264,759)	\$ 231,828
Revenue Sharing	105,000	-	-	-	-	-	-	105,000
Stock sales	-	-	-	700,000	70	6,930	-	7,000
Stock for services	-	-	-	13,500,000	1,350	113,400	-	114,750
Net Loss for the year ended	-	-	-	-	-	-	(134,759)	(134,759)
Balance at December 31, 2014	105,000	-	-	106,116,830	10,612	3,607,725	(3,399,518)	323,819
Revenue Sharing	20,000	-	-	-	-	-	-	20,000
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(75,588)	(75,588)
Balance at December 31, 2015	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,475,106)	\$ 268,231
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(15,848)	(15,848)
Balance at December 31, 2016	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,490,954)	\$ 252,383
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,000,000	2,400	57,600	-	60,000
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(42,654)	(42,654)
Balance at December 31, 2017	\$ 125,000	-	-	130,116,830	\$ 13,012	\$ 3,665,325	\$ (3,533,608)	\$ 269,729
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,570,000	2,457	58,968	-	61,425.00
Stock for services	-	-	-	76,000,000	7,600	459,200	-	466,800.00
Net loss for the year ended	-	-	-	-	-	-	(534,126)	(534,126)
Balance at December 31, 2018	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,067,737)	\$ 263,828
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(32,436)	(32,436)
Balance at December 31, 2019	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,100,173)	\$ 231,389
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	8,000,000	800	199,200	-	200,000
Error in 2017 Stock issue	-	-	-	(1,000,000)	100	100	-	-
Stock for services	-	-	-	30,600,000	3,060	1,951,940	-	1,955,000
Net loss for the year ended	-	-	-	-	-	-	(940,278)	(940,278)
Balance at December 31, 2020	\$ 125,000	-	-	268,286,830	\$ 26,829	\$ 6,334,733	\$ (5,040,451)	\$ 1,446,111
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(5,000)	-	-	20,632,858	2,063	713,286	-	710,350
Error in Prior Year Stock Issue	5,000	-	-	3,000,000	300	(300)	-	5,000
Stock for services	-	-	-	28,000,000	2,800	2,608,200	-	2,611,000
Net loss for the year ended	-	-	-	-	-	-	(2,113,977)	(2,113,978)
Balance at December 31, 2021	\$ 125,000	-	-	319,919,688	\$ 31,992	\$ 9,655,919	\$ (7,154,428)	\$ 2,658,483
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(135,000)	136	-	6,655,173	428	939,612	-	805,176
Error in Prior Year Stock Issue	-	-	-	(40,500)	(4)	4	-	-
Stock errors in prior periods	10,000	-	-	-	-	(12,000)	-	(2,000)
Stock for services	-	-	-	1,942,932	179	283,242	-	283,421
Stock for services cancelled	-	-	-	(19,300,000)	(1,930)	(1,478,570)	-	(1,480,500)
Net loss for the year ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
Balance at December 31, 2022	\$ -	\$ 136	-	309,177,293	\$ 30,665	\$ 9,388,207	\$ (10,796,209)	\$ (1,377,201)

See independent accountants' compilation report and notes to the financial statements.

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)								
For the Period Beginning March 4, 2003 (Inception) through December 31, 2024								
	Warrants	Preferred Stock		Common Stock		Additional	Deficit	
	Shares	Shares	Amount	Shares	Amount	Contributed	Accumulated	
						Capital	During	
							Exploration	Total
							Period	
Balance at December 31, 2022	\$ 136	-	\$ -	309,177,293	\$ 30,665	\$ 9,388,207	\$ (7,325,735)	\$ 2,093,273
Stock sales	115	-	-	31,950,128	3,399,650	-	-	3,399,765
Stock for acquisitions	-	-	-	22,000,000	2,585,000	-	-	2,585,000
Stock for services	-	-	-	137,500	13,750	-	-	13,750
Stock for conversion	-	-	-	5,350,000	58,000	-	-	58,000
Net loss for the 12 months ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
*	-	-	-	-	-	-	4	4
Balance at December 31, 2023	\$ 251	-	\$ -	368,614,921	\$ 6,087,065	\$ 9,388,207	\$ (10,967,512)	\$ 4,508,011
Stock sales	\$ -	26,533,345	\$ 4,300,000	1,397,930	\$ 283,150	\$ -	\$ -	\$ 4,583,150
Stock warrants for services	56,300	-	-	650,000	-	-	-	56,300
Stock for services	-	-	-	2,826,087	550,000	-	-	550,000
Stock for conversion	-	-	-	2,846,862	18,000	-	-	18,000
Return of stock (rescission)	-	-	-	(10,000,000)	(1,385,000)	-	-	(1,385,000)
Net loss for the 12 months ended	-	-	-	-	-	-	(3,447,481)	(3,447,481)
*	-	-	-	-	-	-	-	-
Balance at December 31, 2024	\$ 56,551	26,533,345	\$ 4,300,000	366,335,800	\$ 5,553,215	\$ 9,388,207	\$ (14,414,993)	\$ 4,882,980

[Remaining section intentionally blank]

See independent accountants' compilation report and notes to the financial statements.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History

The company was formed in 1896 and incorporated in Idaho on June 10, 1910 as Sidney Mining company. The purpose of the Company was to develop and mine mineral properties in Idaho State. In the past the Company mined and processed zinc ore and related minerals in the Yreka Mining District in Shoshone County, Idaho.

On March 4, 2003, the Company merged with its wholly-owned subsidiary Sidney Resources corporation. The Company then changed its name to Sidney Resources Corporation.

In 2003, the company sold 6,852,500 shares common stock at \$.095 per share. The Company also issued 1,212,647 shares of Common stock for services and 500,000 shares for Lease acquisition costs. These shares were valued at \$.10 per share, reflecting the share sales during the year.

In 2004, the Company sold 785,000 shares common stock at \$.125 per share. It issued 400,000 shares of common stock for the exercise of warrants that were issued during 2004. The warrants were exercised at \$.25 per share. It also issued 93,750 shares of common stock for the purchase of equipment and 2,514,000 shares of Common stock for services. These shares were valued at \$.10 per share, reflecting the share sales during the year.

In 2005, the Company sold 8,550,000 shares common stock at \$.05 per share. It also issued 1,750,000 shares of Common stock for services. These shares were valued at \$.05 per share, reflecting their issue early in the year and share sales during the previous year.

In 2006, the Company sold 1,420,220 shares common stock at \$.05 per share. It also issued 660,000 shares of Common stock for services. These shares were valued at \$.05 per share, reflecting the share sales during the year.

In 2007, the Company sold 2,353,216 shares common stock at \$.048 per share. It also issued 12,109,000 shares of Common stock for services. These shares were valued at \$.05 per share, reflecting the share sales during the year.

In 2008, the Company sold 2,010,800 shares common stock at \$.03 per share. It also issued 7,823,000 shares of Common stock for services and 275,000 shares for supplies. These shares were valued at \$.03 per share, reflecting the share sales during the year.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In 2009, the Company sold 2,710,000 shares common stock at \$.04 per share. It also issued 4,440,000 shares of Common stock for services. These shares were valued at \$.04 per share, reflecting the share sales during the year.

In 2010 as of December 31, the Company sold 2,862,500 shares common stock at \$.02 per share. It issued no shares of Common stock for services.

In 2011, the Company sold 14,995,197 shares common stock at Market value. It also issued 9,000,000 shares of Common stock for services. These shares were valued at \$.02 per share, reflecting the share sales during the period issued.

For the year ended December 31, 2012 there were no stock transactions for the Company.

In 2013, the Company sold 600,000 shares common stock at \$.01 per share. It issued no other stock.

For the year ended December 31, 2014, the Company sold 700,000 shares common stock at \$.01 per shares. It also issued 13,500,000 shares of Common stock for services valued at \$.0085 per share, reflecting the share price at the time of issue.

For the year ended December 31, 2015 the Company had no stock transactions.

For the year ended December 31, 2016 the Company had no stock transactions.

For the year ended December 31, 2017, the Company issued 24,000,000 shares of common stock at \$.0025.

For the year ended December 31, 2018 the Company issued 24,570,000 shares of common stock at \$.0025 and 76,000,000 shares of common stock for services valued at market.

For the year ended December 31, 2019 the Company had no stock transactions.

For the year ended December 31, 2020 the Company issued 8,000,000 shares of common stock and 30,600,000 shares of common stock for services and prepaid lease valued at market.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For the year ended December 31, 2021 the Company issued 23,632,858 shares of common stock and 28,000,000 shares of common stock for services, equipment and Mining Technology valued at market.

For the year ended December 31, 2022 the Company Issued 6,655,173 shares of common stock and 750,000 shares of common stock for Patents and mine records valued at market and 1,192,932 of common stock for services and cancelled 19,300,000 shares of common stock.

For the year ended December 31, 2023 the Company Issued 31,950,128 shares of common stock and 22,000,000 shares of common stock for acquisitions 137,500 of common stock for services, and 5,350,000 shares of common stock through conversion. In total the shares were valued at \$6,056,400.

For the year ended December 31, 2024 the Company issued 1,397,930 shares of common stock valued at \$283,150; 2,826,087 shares of common stock issued for services valued at \$550,000; 2,846,862 shares valued at \$18,000 through conversion and issued 26,533,345 of preferred stock valued at \$4,300,000.

In exchange for accrued accounting services totaling \$56,300, warrants were issued. Subsequently, these warrants were exchanged for 650,000 common stock shares.

Financial Statement Presentation

The acquisition was treated as a reverse merger whereby the acquired company is treated as the acquiring company for accounting purposes.

An Exploration Stage Company

The Company is an Exploration Stage Company since it is engaged in the search for mineral deposits, which are not in the development or productions stage. As an exploration stage company, the Company will present, since inception, results on its statements of operations, stockholders' equity and cash flows.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are carried at cost. Maintenance, repairs and renewals are expensed as incurred. Depreciation of property and equipment is provided for over their estimated useful lives, which range from five, seven and ten years, using the straight-line method.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Acquisition Costs

Lease acquisition cost of \$281,050 at December 31, 2024 and December 31, 2023, primarily includes costs incurred to build and improve the road on the leased land. Since mining has not commenced, no amortization expense has been recognized for the periods presented. Amortization will be recorded using the units-of-production method when mining begins.

Environmental Liabilities

The Company is subject to a variety of federal and state environmental regulations and agencies. The Company will only accrue liabilities for environmental claims and damages when it is probable, and the costs are estimable.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

In May 2014, the FASB issued ASU No. 2014-09, "Revenue from Contracts with Customers (Topic 606)" (ASU 2014-09) as modified by ASU No. 2015-14, "Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date," ASU2016-08, "Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net)," ASU No. 2016-10, "Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing," and ASU No. 2016-12, "Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients." The revenue recognition principle in ASU 2014-09 is that an entity should recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

In addition, new and enhanced disclosures will be required. Companies may adopt the new standard either using the full retrospective approach, a modified retrospective approach with practical expedients, or a cumulative effect upon adoption approach. The Company adopted ASU 2014-09 on January 1, 2018, using the modified retrospective approach. Because the Company doesn't have any customer contracts as of January 1, 2018, the adoption of ASU 2014-09 did not have a material impact on the Company's financial position, results of operations, equity or cash flows.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deposits for Common and Preferred Stock

Nature of Deposits

The Company records certain proceeds received for common and preferred stock as deposits prior to the issuance of stock certificates. This accounting treatment represents a timing difference between the receipt of funds and the formal issuance of shares.

Accounting Policy

Management's policy is to initially recognize proceeds received for common and preferred stock as deposits. These deposits are subsequently reclassified and recorded as common or preferred stock in the Company's equity accounts upon the issuance of the corresponding stock certificates.

Management believes this treatment provides users of the financial statements with transparent and relevant information regarding the Company's capital raising activities and equity structure.

NOTE 2 – INCOME TAXES

The Company Accounts for Income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases and operating losses, and tax credit 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 the results of the operations in the period that includes the enactment date. Deferred income tax expense (benefit) represents the change during the period in the deferred tax assets and deferred tax liabilities.

The components of the deferred tax assets and liabilities are individually classified as current and noncurrent based on their characteristics. Deferred tax assets are reduced by a valuation allowance when it is more likely than not that some portion of the deferred tax assets will not be realized.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 2 – INCOME TAXES (continued)

The Company evaluates and accounts for uncertain tax positions in accordance with Accounting Standards Codification (ASC) 740, Income Taxes. ASC 740 prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return as well as guidance on de-recognition, classification, interest and penalties and financial statement reporting disclosures. For these benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. The amount recognized is measured as the largest amount of benefit that is greater than fifty percent likely of being realized upon ultimate settlement.

The Company is subject to routine audits by taxing jurisdictions, however, there are currently no audits in progress. The Company remains subject to examinations by U.S. Federal and various state authorities for years ending after December 31, 2019.

The Company has no significant differences between book and tax accounting. At December 31, 2024 and December 30, 2023, the Company had an estimated tax loss carry-forward of approximately \$14,000,000 and \$11,000,000. Due to uncertainties as to future profitability, the value of the net operating loss carry forward is fully reserved and no valuation allowance has been booked.

NOTE 3 – MINERAL LEASE INTANGIBLE ASSETS

The Company has a 5-year lease with an option to renew for an unlimited term as long as the Company is conducting underground mining work producing ore. The lease will expire at the end of the five-year period starting the 3rd quarter of 2020, or if the Company fails to do major mining work by the end of December 31 in any year where mining work was not completed. The lease was paid with the issue of 20,000,000 shares of restricted stock. There will be a royalty payment that will be 6% of net smelter returns. The value of the stock is be reflected in prepaid expenses.

The lease guarantees Sidney Resources Corporation the exclusive rights and options to lease the Lucky Ben Mine Group Properties and mineral rights located within the Warren Mine District of Idaho. The lease will be amortized over 60 months. Amortization for the year ended December 31, 2024 was \$280,000 and for the three months ended December 31, 2024 was \$70,000 and accumulated amortization was \$1,260,000 at December 31, 2024 and \$980,000 at December 31, 2023.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 3 – MINERAL LEASE INTANGIBLE ASSETS (continued)

In the second quarter 2021 the Company acquired certain mining technology from Gary Mladjan for 7,000,000 shares of restricted stock valued at \$.15 per share. Amortization will begin when the technology is put into service.

In the first quarter 2022 the Company acquired patents and mine records from Merger Mines for 750,000 shares of stock valued at \$.22 per share. Amortization will begin when put into use.

During the first quarter of 2023, the Company successfully acquired the Walla Walla Project in the Marshall Lake Mining District of Idaho County. The purchase included 100% ownership of the property in exchange for 1,200,000 shares issued at a discounted price of \$0.1000 per share. In addition, \$500,000 in royalties will be paid, which represents 50% of the first \$1,000,000 net profit generated from the property.

NOTE 4 – RELATED PARTIES

The officers and members of the Board of Directors have received stock and cash as compensation, amounts paid to date was as follows, includes past Directors and Officers:

		Cash	Stock Shares	Stock Value
Balance	12/31/2023	\$ 151,000	79,825,953	\$ 1,034,145
	Additions	-	-	-
	Cancelled	-	-	-
Balance	12/31/2024	<u>\$ 151,000</u>	<u>79,825,953</u>	<u>\$ 1,034,145</u>

NOTE 5 – REVENUE SHARING AGREEMENT

During the 4th quarter of 2014 the Company entered into agreements with investors whereby the investor will receive a share of the Company's profit. The investors were limited to \$5,000 investment and a maximum of 140 investors. In exchange for the cash injection the investors will receive .143% of the profits annually that are specific to the Lucky Ben Mine Project. The Company collected no money for the year ended December 31, 2024 and none during the year ended December 31, 2022. In 2021 A deposit was moved to Revenue Sharing after determining the deposit was for the Revenue Sharing program, and a revenue sharing agreement for \$5,000 was converted into 50,000 shares of common stock. For the year ended December 31, 2022 revenue sharing amounts of \$115,000 was converted into 1,150,000 shares of common stock.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 6 – STOCKHOLDERS’ EQUITY

Revenue Sharing Agreement

See note 5 for information concerning this arrangement.

Common Stock

The Company is authorized at 500,000,000 shares of Common stock, with a par value of \$.0001 per share, authorized as of December 31, 2024 and as of December 31, 2022. An error was corrected decreasing the shares issued by 40,500 for the period ended March 31, 2022 and an error increasing the shares issued by 3,000,000 shares during the year ended December 31, 2021.

During the second period ended June 30, 2022 19,300,000 shares of stock for services was cancelled valued at \$1,480,500 and recorded as an increase in other income along with decreases in capital stock and paid in capital of \$1,930 and \$1,478,570 respectively.

There were 366,335,800 shares outstanding as of December 31, 2024 and 368,614,921 outstanding at December 31, 2023.

Preferred Stock

The Company is authorized at 10,000,000 shares of Preferred stock, with a par value of \$.0001 per share, authorized as of December 31, 2024 and December 31, 2023. The unissued shares of Preferred stock may be divided into and issued in designated series from time to time by one or more resolutions adopted by the Board of Directors. There were 23,333,345 shares outstanding as of December 31, 2024 and zero outstanding at December 31, 2023.

Warrants and Options

In 2004, the Company as part of a Private Placement Offer issued 400,000 warrants with an exercisable price of \$0.25 per share. The warrants were exercised in 2004 for \$100,000. All other warrants issued in connection with this offering have expired. In September 2006, the Board of Directors eliminated the issuance of warrants and options by the Company. In the six months 2022 the Board of Directors issued warrants as part of stock purchases in the amount of 1,363,012 for a value of .0001 per warrant. The warrants were issued one for every two shares purchased in the first quarter. In the second quarter of 2024 in exchange for accrued accounting services totaling \$56,300, warrants were issued. Subsequently, these warrants were exchanged for 650,000 common stock shares.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 7 – COMMITMENTS

Effective October 1, 2021 the company had entered into a yearly lease for company offices in Coeur d'Alene, Idaho. The lease is for \$4,035 per month.

NOTE 8 – COMPENSATED ABSENCES AND PROPERTY TAX ACCRUALS

The Company does not compensate for absences and does not have significant personal or real estate property taxes to accrue.

NOTE 9 - GOING CONCERN

The Company has not generated significant revenues or profits to date. This factor among others may indicate the Company will be unable to continue as a going concern. The Company's continuation as a going concern depends upon its ability to generate sufficient cash flow to conduct its operations and its ability to obtain additional sources of capital and financing. Management continues to look for additional capital through stock sales and/or minimum royalty payments on production, minimizing debt load to meet its working capital obligations in 2024 and beyond. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 10 – STOCK-BASED COMPENSATION

At various times during the life of the company it has issued stock for services, supplies and other costs. The company recorded an expense as of average trading value of the stock at the time of issue and an increase in the value of stock. The stock is restricted for one year but has no vesting requirements.

During the second quarter of 2022 19,300,000 shares issued to officers & directors was cancelled.

Since inception the Company has issued 145,915,166 shares valued at \$3,686,926 for services, 32,500,000 shares valued at \$2,650,000 for lease acquisition, 293,750 valued at \$21,375 for equipment which was capitalized, 275,000 valued at \$8,250 for supplies, 7,000,000 shares valued at \$1,050,000 for mining technology, and 750,000 shares valued at \$165,000 for patents and mining records.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 11 – RESCISSION

On October 11, 2024, Sidney Resources Corporation entered into a Mutual Rescission Agreement with Irish Metals, LLC to terminate a previous agreement dated February 22, 2023.

The rescission resulted in the return of 10,000,000 shares of Sidney Resources common stock previously issued to Mike Irish. Both parties mutually released each other from any claims, liabilities, or obligations related to the original agreement. Mike Irish will retain compensation for one year of service as a board member but will receive no further compensation or benefits related to board service.

The financial impact of this rescission includes: a decrease in goodwill and common stock of \$1,385,000, no effect on the statement of income or cash flow.

NOTE 12 – CONVERTIBLE PROMISSORY NOTES

The Company has sold convertible promissory notes (the “Note”) for value received at \$750,000 (the principal amount). Interest accrues at 12% and is paid quarterly to the holders of the Note.

Conversion - repayment premium upon sale of the company.

If a Qualified Financing occurs, the outstanding principal balance of this Note will be automatically converted into Subsequent Financing Securities. The conversion price will be determined by either the market price of SDRC shares on the date of this agreement's signing or the Alternate Conversion Price. The conversion will occur on the same terms and conditions as those granted to the Investors in the Qualified Financing.

If the Company intends to issue and sell Subsequent Financing Securities in a Non-Qualified Financing, the Holder shall have the right to convert the outstanding principal balance and any unpaid accrued interest under this Note into shares of Subsequent Financing Securities.

If a Qualified Financing is not concluded prior to the Maturity Date and this Note remains outstanding, the Holder may elect to convert the outstanding principal balance and any unpaid accrued interest under this Note into Common Stock of the Company.

If the conversion of this Note would result in the issuance of a fractional share, the Company shall pay the Holder the fair market value of one share of capital stock.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
December 31, 2024 and December 31, 2023

NOTE 12 – CONVERTIBLE PROMISSORY NOTES (continued)

The Holder shall be required to execute and deliver such agreements, certificates, or other documents as are required of the Investors in the event of a Qualified Financing or a Non-Qualified Financing in which the Holder has elected to convert this Note.

If the Company sells before the Note is repaid, the Holder will get notice of the sale at least 5 days before the closing date. The Holder can choose to convert the Note to Common Stock or receive the principal and interest due on the Note. The choice must be made before the sale closing date.

NOTE 13 – SUBSEQUENT EVENTS

Sidney Resources Corporation

Activities Statement for Q4 FY2024 (October 1 – December 31, 2024)

During the fourth quarter of fiscal year 2024, Sidney Resources Corporation achieved significant milestones in its strategic initiatives, particularly in enhancing operational capabilities, expanding its asset portfolio, and strengthening its leadership team.

Relocation of Laboratory Facilities

To optimize operations and better meet equipment requirements for precious metal extraction, we have transitioned our laboratory setup from the Warren District test mill facility to a new facility in Gem County, Idaho. This move ensures a more stable environment for essential resources such as electricity and heat, thereby facilitating the commencement of extraction activities.

We also received a new high-temperature furnace, which is currently being installed along with necessary support equipment at the Gem County location. Additional support equipment has been ordered and is expected to be delivered and installed early in the first quarter of 2025.

Test Mill Operations and Expansion

Throughout the quarter, we continued processing material at the test mill, producing high-grade concentrates that are being stored for future processing at the Gem County facility. In addition, number 3 concentrates and tailings are being stored for future processing or potential offtake agreements. We have upgraded the heat source at the test mill facility to improve operational efficiency during colder months. Our transportation and hauling capabilities have been significantly enhanced with the purchase of a snow cat and snowmobile equipment, ensuring year-round accessibility to our operations.

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NOTE 13 – SUBSEQUENT EVENTS (continued)

To support our expanding operations, we have increased storage capacity at the test mill facility by adding 20-ft storage containers and expanding the operational space by completing the new enclosure. Office workspace has been relocated to Connex office units, improving overall efficiency. Additionally, we made significant improvements to the water supply system to prevent freezing, ensuring consistent operations during winter months.

We are continuing to evaluate the Hydromaxx water system and have made improvements by adding a submersible unit to increase the contact time with the water. Enhancements were also made to improve our ability to capture and recycle water during the test mill process.

Strategic Collaboration on Renewable Energy Technology

In our commitment to advancing green technologies, we have entered into a strategic collaboration with Airborne Motorworks to develop renewable energy solutions. This partnership aims to revolutionize mining, clean water, and refining processes, aligning with our dedication to sustainable practices.

Capital Infusion for Expansion

We are pleased to announce the successful raising of over \$8.0 million in funding. This capital will be instrumental in expanding our operations and holdings, enabling us to pursue new opportunities and enhance our existing projects.

Community Engagement and Training Initiatives

Sidney Resources Corporation remains committed to corporate social responsibility. The nonprofit organization, Order of the Guardians, provided several training sessions at no cost to community groups in Idaho and Washington. These sessions focused on combating human trafficking and violence, furthering our mission to support and engage with the communities where we operate.

These developments underscore our commitment to operational excellence, strategic growth, and sustainable practices as we continue to advance our projects and deliver value to our stakeholders

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Issuance of Preferred Stock

Subsequent to the balance sheet date, on December 31, 2024 in the first quarter of 2025, the Company issued preferred stock related to the stock subscription deposits recorded as of December 31, 2024. The details of this transaction are as follows:

Amount of preferred stock issued: \$4.74 million

This issuance represents the conversion of the \$4.74 million recorded in "Stock subscription deposits" on the balance sheet as of December 31, 2024. As a result of this transaction, in Q1 2025, the Company will:

1. Decrease the "Stock subscription deposits" liability by \$4.74 million
2. Increase the "Preferred stock" account in the equity section by \$4.74 million

This event does not require adjustment to the financial statements for the year ended December 31, 2024, but is disclosed here due to its significance and direct relation to the year-end balance sheet presentation.

The issuance of these preferred shares aligns with the Company's capital strategy and fulfills its obligation to the subscribers who provided funds in advance of the formal stock issuance.

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, Sean-Rae Zalewski, certify that:

1. I have reviewed this Disclosure Statement for 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.

March 9, 2025 [Date]

/s/ Sean-Rae Zalewski [CEO's Signature]

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

Principal Financial Officer:

I, Daniel S. Hally, certify that:

1. I have reviewed this Disclosure Statement for 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.

March 9, 2025 [Date]

/s/ Daniel S Hally [CFO's Signature]

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