

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.otcm Markets.com/corporate-services/ir-tools-services>

Sidney Resources Corporation

101 Mill Street, Warren, ID 83671

509-552-9858

<https://sidneyresources.com/>

Info@sdrccorp.com

Quarterly Report

For the period ending March 31, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

368,919,134 as of March 31, 2025 (*Current Reporting Period Date or More Recent Date*)

366,335,800 as of December 31, 2024 (*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>March 31, 2025</u>
Total shares outstanding:	<u>368,919,134</u> as of date: <u>March 31, 2025</u>
Total number of shareholders of record:	<u>2076</u> as of date: <u>March 31, 2025</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>March 31, 2025</u>
Total shares outstanding:	<u>58,533,361</u> as of date: <u>March 31, 2025</u>
Total number of shareholders of record:	<u>84</u> as of date: <u>March 31, 2025</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	<u>New</u>	266,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Joseph A Rhodes Jr Joseph A Rhodes Jr	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	400,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph A Rhodes Jr	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	200,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust Katherine L Durand Roth IRA Katherine Durand	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Katherine L. Durand	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Kevin Doherty Kevin Doherty	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Lee C Stock Lee C Stock	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Michael J Stawicki	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Lynn & Tina Corazzi Joint Ten	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scott G Jankowski	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	133,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Roy A Chmiel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	533,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Susan J Chmiel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Lynn M Corazzi	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Bryan Neilsen	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	33,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Bryan Neilsen*	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Rebecca A Stawicki	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	700,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Michael J Kusch	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	1,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph O Neil	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	366,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Rebecca A Stawicki	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	833,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Douglas Niemuth	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	2,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James E Scherrer*	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/03/2025	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jason P van der kooy	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/08/2025	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Steven J Abrahamson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Luke EJ Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	3,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Trae W Hoeponer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Todd Blazei	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

01/08/2025	<u>New</u>	400,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scott W Heindel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	1,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scherrer Construction Co Inc Jim Scherrer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/15/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Lawrence Kress	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Richard D Knabe	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	3,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kristopher Kiefer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James Noltner	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/23/2025	<u>New</u>	166,667	<u>Common</u>	<u>\$0.1500</u>	<u>Yes</u>	Roy Sterns	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Luke El Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kurt W Zipp	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph H Dittmann	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Laurie A Sullivan	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Laurie A Sullivan	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	John C Winkelman	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	1,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kevin Kiefer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/14/2025	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kevin A Kavemeier	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/14/2025	<u>New</u>	73,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph H Dittmann	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	260,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Corinne R Dittmann	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	3,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	LouAnn Davis	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/08/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Shane Devine	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/08/2025	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Steven Richard	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/23/2025	<u>New</u>	600,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Douglas Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
02/26/2025	<u>New</u>	2,400,000	<u>Preferred</u>	<u>\$0.0001</u>	<u>Yes</u>	Michael Reisel	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
01/23/2025	<u>New</u>	166,666	<u>Common</u>	<u>\$0.1500</u>	<u>Yes</u>	Connor Fuchs	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
02/12/2025	<u>New</u>	2,250,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	The Alfred & Jody Eckhart Revocable Trust. Jody Eckhart*	<u>NA</u>	<u>Restricted</u>	<u>Exempt</u>

Shares Outstanding on Date of This Report:

Ending Balance:

Date 03/31/2025 Common: 368,919,134

Preferred: 58,533,361

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. The 33,334 shares issued on 01/13/2025 were issued in error. The shares were previously issued in the 4th QTR of 2025. A request to cancel said shares and return them to the corporate treasury has been submitted and will be updated in the 2nd quarter of 2025. The 2,000,000 shares of preferred class shares issued on 01/07/2025 to James E Scherrer were a duplicate issuance in error and a request to cancel the shares and have them returned to the corporate treasury has been issued. This item will be updated in the 2nd Quarter report. The 2,250,000 common restricted shares issued on 02/12/2025 by Pacific Stock Transfer were issued in error. The shareholder had initiated a transfer of shares to a trust account and instead of coding them as a transfer they were coded as a new issuance. The error will be corrected in the 2nd QTR and the shares will be returned to the corporate treasury.

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:

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,

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.

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

The first quarter of FY2025 marked a pivotal advancement for Sidney Resources Corporation, as the company made measurable progress in transforming its Warren District Project from an exploration-stage operation into a vertically integrated producer of strategic and precious metals. The Warren District has emerged not only as a resource-rich target but also as a nationally significant deposit of high-grade gold, platinum group metals (PGMs), and rare earth elements (REEs). With global pressures on mineral supply chains, and the United States pushing for domestic sourcing of critical elements essential for defense, aerospace, and renewable technologies, Sidney's operations in central Idaho represent a timely and strategically vital solution. This quarter's achievements include continued development of proprietary metallurgical protocols, the expansion of site access infrastructure, advancement of collaborative scientific research, the installation of new lab equipment, strategic acquisitions, and a deepened commitment to environmental restoration.

Annual Shareholder Meeting – March 14, 2025

On March 14, 2025, Sidney Resources Corporation held its annual shareholder meeting virtually, allowing for transparent communication with its growing base of investors. The meeting focused on the company's strategic progress over the past fiscal year and outlined key priorities for FY2025. Presentations from executive leadership covered recent acquisitions, including Unity GoldSilver Mines and the Silver Monarch property, the buildout of processing and metallurgical lab infrastructure, results from assay testing, and the company's forward-looking exploration and environmental restoration plans.

To ensure accessibility and clarity, shareholders were invited to submit questions in advance of the meeting. All questions received were compiled and addressed in a detailed pre-meeting document that had been previously made public. This allowed the meeting to focus on strategic updates while ensuring that investor inquiries were acknowledged and answered comprehensively. The process reflects Sidney's ongoing commitment to shareholder engagement, transparency, and responsible corporate governance.

The Strategic Significance of the Warren District Deposit

Sidney Resources' Warren Project is underpinned by a geologically exceptional and strategically vital deposit. Located in Idaho County, the Warren District contains a rich and complex combination of high-grade gold, PGMs—including iridium, osmium, platinum, and palladium—and rare earth elements such as neodymium, praseodymium, and dysprosium. These metals are indispensable for national security applications, including missile guidance systems, aircraft components, and armored systems. They are also foundational to emerging technologies such as electric vehicles, solar panels, and wind turbines. In response to rising geopolitical tensions and increasing concern over U.S. dependence on foreign supply—especially from China—Sidney's U.S.-based, privately held, and environmentally conscious project addresses a pressing national need.

Sidney's strategic advantage lies not only in the quality and diversity of its resource base, but also in its readiness. The company has immediate access to over 300,000 tons of historical mine spoils, which are already above ground and have been confirmed through modern assay methods to contain economically viable quantities of precious metals and REEs. This allows Sidney to initiate recovery without the delays associated with traditional mining permitting. The company also controls the mineral rights to 23 documented high-grade production vein systems, enabling a long-term production plan with an estimated mine life exceeding 50 years.

In addition to its expansive unpatented claim portfolio, Sidney completed two critical acquisitions in the first quarter of FY2025. In January, the company finalized the purchase of 40 acres of private patented property at Pony Meadows, home to the historic Silver Monarch Mine. This acquisition ensures full operational control over a high-grade vein system validated through modern testing, which confirmed significant concentrations of gold, silver, platinum, iridium, and palladium. Shortly thereafter, in February, Sidney closed on the acquisition of Unity GoldSilver Mines Inc., adding 168 acres of patented claims and 1,477 acres of unpatented claims to its holdings. This transaction not only consolidated control over the core vein structures in the Warren Valley but also brought with it critical infrastructure and access to an estimated 175,000 to 200,000 tons of historical mine spoil piles, significantly increasing Sidney's near-term recovery opportunities.

Historical and Scientific Validation of the District

The importance of the Warren District has been understood for decades. In 1937, the U.S. Geological Survey and the Idaho Bureau of Mines and Geology published "Geology and Ore Deposits of the Warren Mining District," authored by John C. Reed. The report documented auriferous gravels rich in monazite, a key rare earth mineral, and confirmed the district as a rare earth placer deposit. According to Reed's data, some concentrates contained over 50% monazite. These findings lend historical credibility to the district's modern value and align with Sidney's assay-confirmed data, reinforcing its significance in the national resource landscape.

Today, the Warren District is gaining renewed scientific interest thanks to a groundbreaking geological theory developed by Sidney's Chief Geologist, Steve Dobson. After years of fieldwork, Dobson proposed that the

district's unusual rock formations and mineral assemblages may be the result of a prehistoric meteorite impact. This theory is supported by multiple geologic indicators: laminated crystalline basement rocks tipped on end, a large circular structural depression, and the widespread presence of dense, metallic spherules with a distinct two-shell composition—an iron-rich exterior and a silicate-based interior. These features are consistent with known meteorite impact signatures.

This theory gained formal academic support during Q1, when the University of Alaska Fairbanks (UAF) reviewed Sidney's data and concluded there is a high probability that the Warren District is the site of a past impact event. UAF's Department of Geosciences has committed to visiting the site in June 2025 to begin geological mapping and sample collection, with the goal of securing federal funding for a long-term research program. If confirmed, the meteoritic origin of the deposit could explain its uniquely high concentrations of PGMs and REEs, elevating the scientific and strategic importance of the Warren District even further.

Metallurgical Breakthroughs and Laboratory Development

During Q1 FY2025, Sidney Resources made significant progress in advancing its proprietary metallurgical processes designed specifically for the complex ore profile of the Warren District. Laboratory work has continued at the company's dedicated Emmett facility, where a comprehensive protocol for recovering precious and strategic metals from both concentrates and raw ore is being refined. Due to the proprietary and highly technical nature of this process, Sidney does not publicly disclose specific reagents, procedural sequencing, or operating conditions.

What can be shared is that the process employs a multi-stage approach involving physical concentration, selective dissolution, and high-temperature conversion of metal-bearing material into a marketable product. The system has already demonstrated the ability to recover gold, platinum group metals, and rare earth elements with promising efficiency and scalability. These results support the unique metallurgical character of the deposit and validate the early testing data from Sidney's previously completed assay and smelter trials.

To enhance gravity separation efficiency, the company completed the installation of a full-size Diester concentration table at the Emmett laboratory during Q1. This upgraded unit significantly increases capacity and precision over the smaller shaker table used in field operations, allowing Sidney to run larger sample batches and refine recovery metrics ahead of scale-up. The Diester table is widely recognized in the mining industry for its superior performance in separating fine gold and PGM particles and is now integrated into Sidney's ongoing processing workflow.

A key milestone this quarter was the commissioning of a high-temperature furnace and a Shimadzu EDX spectrometer. However, due to the high concentrations of strategic metals in Sidney's ore, calibration using standard laboratory references was unsuccessful. To address this, Sidney has partnered with Dr. Jerry DeMenna of Chem Chek to produce custom calibration standards. Upon delivery and installation, these will enable precise

elemental analysis and support stoichiometric calculations required for transitioning to commercial-scale recovery. This effort is essential not only for internal process control but also for achieving consistency in refining, offtake quality, and regulatory compliance.

Ongoing Test Milling and Concentrate Inventory

Test milling operations continued at the Warren District throughout the first quarter despite challenging winter conditions. Ice-laden material and reduced water flow slowed throughput, and the company was unable to accurately weigh newly generated concentrates. However, daily production rates remained consistent with past winters, and equipment performance remained reliable. The total volume of stockpiled materials has not changed since the end of FY2024. As of that point, Sidney had over 40 tons of #3 concentrate, more than 500 pounds of high-grade gravity concentrate, and 500+ tons of tailings set aside for future reprocessing. Updated totals will be reported in Q2 once site access improves and thaw conditions allow for precise measurements.

Infrastructure Development and Access Engineering

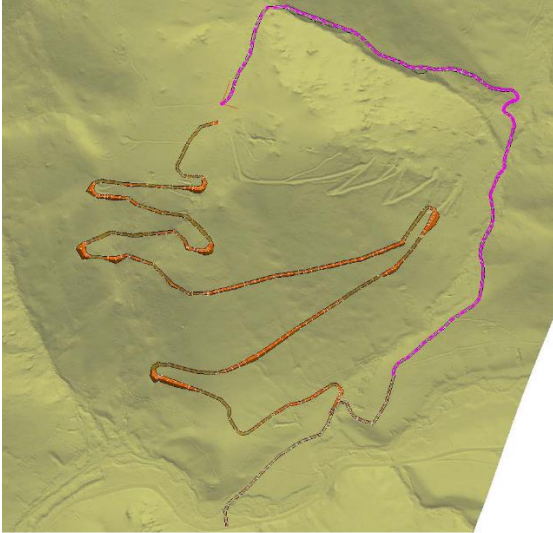
Sidney continues to invest in modern, environmentally conscious infrastructure to support operational expansion. Two access roads are under development. The first leads to the Lucky Ben site, where Sidney is preparing to install a 50-ton-per-day pilot milling facility. The second road connects to the Unity and Little Giant properties, where a large-scale 15,000-square-foot processing facility is being planned with a minimum capacity of 400–450 tons per day. These roads are designed to avoid sensitive riparian zones, eliminate all stream crossings, and incorporate LiDAR-guided alignment, rolling dips, and out-sloped drainage to reduce environmental impact and comply with state and federal restoration goals.

In tandem with these road systems, Sidney is also developing durable, all-season crew housing and modular support facilities that will allow the company to operate year-round. These facilities are essential not only for labor continuity but also for maintaining a safe and efficient work environment in a remote and historically challenging setting.

Lucky Ben Access Road

We have proposed a new access road to the Lucky Ben Operations site that replaces the erosion-prone Arlise Gulch Road. Designed by Forest Engineer Sid Clark, the new route follows a ridge alignment to eliminate stream crossings and avoid riparian zones, ensuring year-round access while dramatically reducing sediment runoff into Arlise Creek, Warren Creek, and the Salmon River. The road incorporates modern Best Management Practices (BMPs) including LiDAR-guided alignment, rolling dips, out-sloped drainage, and a

balanced cut-and-fill approach to optimize hydrologic stability and minimize environmental impact. Keri Hill of Panorama Environmental will oversee regulatory compliance. We are working with the U.S. Forest Service, Payette National Forest, McCall Ranger District Office.



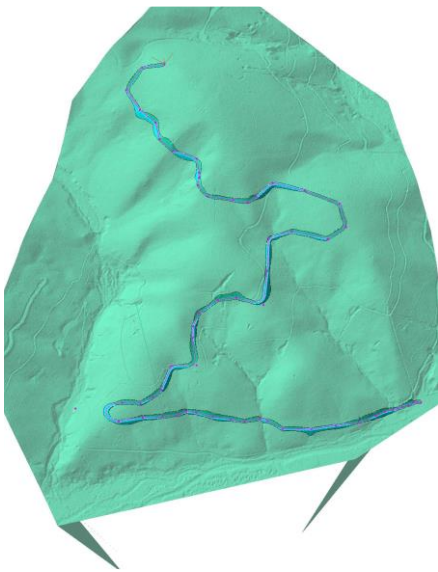
New proposed Road to Lucky Ben Site

Red = New Road

Purple = Existing Road

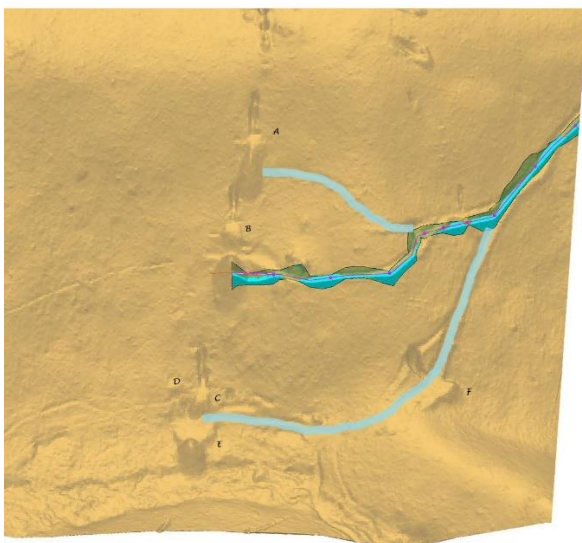
Unity Mill Location – Main Operations Facility

Sid Clark has completed the design for the new road access to site that has been selected for the main operations location for the Warren District. This location will house the large capacity milling facility, tailing ponds, storage of materials for processing, equipment storage and offices.



Stockpile access and transport proposal

We are finalizing the proposed access routes to the historic ore stockpiles from the Knott mine. These stockpiles contain an estimated 25,000 tons of high grade ore and are located on our SRC 1 placer claims. Piles A thru E are known. Stockpile F showed up on Lidar and on the ground is hidden by dense brush and trees. Based upon known mine location the cutout that is displayed just to the left of stockpile F is believed to be the portal to the Dewy Mine and stockpile F is likely to be the mine spoils from the Dewy Mine. This proposal uses historical road access.



Water Use Permitting

As part of our long-term infrastructure development for the Warren District Project, Sidney Resources Corporation is advancing a comprehensive water resource strategy to support future ore processing operations at scale. This includes industrial water well permitting, system capacity planning, and zero-contamination recycling solutions to ensure operational sustainability and environmental compliance.

Sidney Resources is currently working with the Idaho Department of Water Resources (IDWR) to obtain industrial-use water well permits for both the Lucky Ben and Unity sites. These locations are critical to our expansion strategy and will serve as the foundation for a 400-450 ton per day (TPD) ore processing facility.

To ensure long-term viability, we are applying for well capacities that exceed our projected water needs by a factor of three. This proactive approach is designed to:

- Future-proof our operations as throughput scales over time
- Account for seasonal variability in groundwater availability
- Support on-site ancillary needs, including dust suppression, equipment cooling, and environmental controls

Estimated Water Capacity Planning

For a 400 TPD operation, estimated water usage typically ranges from 20,000 to 30,000 gallons per day (GPD) depending on the recovery method and processing circuit. Accordingly, we are applying for water well permits that will allow for up to:

- 90,000 GPD per site
- Equivalent to ~62.5 gallons per minute (GPM) continuous draw

This volume ensures maximum flexibility in circuit design, operational uptime, and environmental safety margins.

Water Management and Recycling Strategy

In parallel with the well permitting process, we are actively developing closed-loop water management systems. A key innovation includes the design and implementation of evaporation-based treatment systems for tailings ponds.

These systems will:

- Evaporate excess process water, reducing discharge volumes
- Facilitate solids settling and separation, enhancing water clarity
- Enable high-efficiency recycling of clean water back into the processing circuit

Our ultimate goal is to create a zero-liquid-discharge (ZLD) system, where:

- No contaminated water leaves the site
- All water is reused, treated, or safely evaporated
- Environmental integrity is preserved, especially near sensitive ecosystems such as the nearby Salmon River watershed

Environmental Restoration and Bioremediation Strategy

A cornerstone of Sidney's development plan is environmental responsibility. The company is integrating bioremediation directly into its operational framework. Mycoremediation technologies—utilizing fungi to detoxify soil and water—are being deployed to improve watershed health. As part of its infrastructure upgrades, Sidney is actively decommissioning old access roads that contributed to sedimentation and waterway degradation, and replacing them with ecologically sensitive alternatives. The company's permitting process is tied to the cleanup and restoration of historical ore piles, which is a key component in rebuilding soil stability, reducing legacy pollution, and meeting the objectives of conservation groups and regional Tribal governments.

In addition to broader environmental commitments, Sidney is currently working with state regulators and permitting agencies to authorize the planned relocation of five historic stockpiles from the Knott Mine area. These stockpiles—estimated to contain over 25,000 tons of ore—represent both an environmental legacy and a valuable near-term processing opportunity. Relocation will allow for proper bioremediation of the original site and improved containment and processing at a centralized facility. Permitting is underway and scheduled for completion in time for seasonal access and operations in summer 2025.

Exploration and Resource Definition Strategy

Sidney has long emphasized a data-first approach to resource development. For nearly two decades, the company has studied historical production records, mine maps, and surface geology across the district, using this information as a surrogate for conventional exploratory drilling. This approach has proven cost-effective and reliable, significantly reducing early-stage capital expenditure while building a solid model of deposit continuity.

Management understands the importance of formally proving out the full scale of the resource base for institutional, regulatory, and operational purposes. To that end, future project phases are being designed to incorporate airborne geophysical surveys, magnetic imaging, and strategically targeted core drilling. This approach will be implemented in a way that maximizes confidence in the geological model while minimizing capital intensity. Because Sidney has access to more than a century of historical mining and milling records—including mapped vein systems, assay logs, and production volumes—this data will allow the company to achieve a resource classification using only an estimated 10% of the drilling typically required under standard methodologies. The result will be a highly efficient pathway to completing a NI 43-101 compliant technical report and establishing the long-term resource base that supports mine planning, investment structuring, and scalable production.

Underground Drift Access Planning

As part of its broader strategy to expand access to high-value mineral zones, Sidney Resources is actively engaged in planning and evaluation discussions surrounding potential underground drift work at the Lucky Ben Project. The company is reviewing historical maps and structural data for both the upper and lower tunnel systems to determine the most efficient and safe method of accessing high-grade coarse gold pockets that were historically noted but not fully extracted. The development of these drifts is being considered as a means to directly access known ore bodies for further sampling, test mining, and ultimately future production. This work, if initiated, would complement surface stockpile recovery efforts and support both resource definition and cash flow planning objectives.

Commercial Readiness and Offtake Negotiations

With confirmed multi-ounce-per-ton assay results and robust lab-scale recovery, Sidney Resources has entered advanced conversations with potential offtake partners. The company is evaluating agreements with U.S. and international refiners capable of handling concentrates containing gold, silver, PGMs, and rare earths. These discussions are essential to securing early cash flow and aligning with strategic buyers in sectors such as aerospace, clean energy, and defense. Sidney anticipates executing preliminary offtake agreements in the coming quarters, with long-term sales contracts expected as processing volumes increase.

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 in Q4 of 2024 and have no current need for additional financing, 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.

Conclusion

The first quarter of FY2025 affirmed Sidney Resources Corporation's emergence as a leader in sustainable, U.S.-based mining of critical and precious metals. With scientifically validated geology, a fully operational lab, strong partnerships, and a commitment to environmental stewardship, Sidney is positioned to deliver strategic mineral resources in a manner that aligns with national priorities, investor expectations, and the values of the communities it serves. As the company prepares for summer fieldwork, metallurgical scaling, and production expansion, it does so with discipline, innovation, and a long-term vision of resilience and impact.

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 40 acres of land previously known as the Silver Monarch mines. We also acquired 168 acres of private land known as the Charity Claim and the Unity Claims. As part of the acquisition of the Unity GoldSilver Mining Company assets we acquired an additional 1256 acres of mining claims. We not have mineral rights to over 23 know production ore veins.

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

The company has stored at the Warren District Project site over 4000 pounds of concentrates at that are available for leaching and the recovery precious metals once the metallurgy testing is complete and the leach process has been identified. In excess of 14 tons #3 concentrate and over 500 tons of tailings are prepared for sale in offtake agreements. We are awaiting chemical analysis testing to confirm the estimated values of the concentrates.

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 6.818

Joseph Maier	Director	Hartland, WI	0	NA	NA
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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 03/31/2025 is Open.

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;

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.

- 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.



Sidney Resources Corporation (An Exploration Stage Company)

Compiled Financial Statements

For the Periods Ended March 31, 2025 and December 31, 2024

Table of Contents

Independent Accountants' Compilation Report	1
Balance Sheets	2-3
Statements of Income	4
Statements Cash Flows	5
Statement of Shareholders' Equity	6-8
Notes to Financial Statements	9-20



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 March 31, 2025 and December 31, 2024 and the related statements of income for the three months and the three months ended March 31, 2025 and March 31, 2024 and for the period beginning March 4, 2003 (inception) through March 31, 2025, 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

May 9, 2025

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
MARCH 31, 2025 AND DECEMBER 31 2024		
	03/31/25	12/31/24
Assets		
Current Assets:		
Cash	\$ 6,008,539	\$ 7,131,999
Total Current Assets	6,008,539	7,131,999
Property and equipment, at cost:		
Equipment	136,405	47,660
Vehicles	229,230	212,682
Land	209,428	-
	575,063	260,342
Less accumulated depreciation	(77,060)	(51,635)
Net property and equipment	498,003	208,707
Other Assets:		
Prepaid mine lease - net of amortization	1,320,000	1,390,000
Intangible assets - net of amortization	1,215,000	1,215,000
Security deposit	22,695	22,695
Construction in progress	335,163	335,163
Lease acquisition costs	281,050	281,050
	3,173,908	3,243,908
Total Assets	\$ 9,680,450	\$ 10,584,614

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

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
MARCH 31, 2025 AND DECEMBER 31 2024		
	03/31/25	12/31/24
Liabilities and stockholders' equity		
Current liabilities:		
Credit cards due	\$ 14,113	\$ 36,951
Stock subscription deposits	165,522	4,855,522
Accrued interest	66,220	59,161
Total current liabilities	245,855	4,951,634
Longterm liabilities:		
Convertible promissory notes	1,450,000	750,000
Total liabilities	1,695,855	5,701,634
Stockholders' equity:		
Revenue sharing agreement	-	-
Warrants - 2,013,012 .0001 per warrant	56,551	56,551
Preferred stock - .0001 par value, 60,000,000 shares authorized, 56,300,026 and 26,533,345 shares issued and outstanding, respectively	8,405,240	4,300,000
Common stock - .0001 par value, 570,000,000 shares authorized, 366,669,134 and 366,335,800 shares issued and outstanding, respectively	5,603,215	5,553,215
Paid in capital	9,388,207	9,388,207
Deficit adccumulated during the exploration period	(15,468,618)	(14,414,993)
Total stockholders' equity	7,984,595	4,882,980
Total liabilities and stockholders' equity	<u>\$ 9,680,450</u>	<u>\$ 10,584,614</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 THREE MONTHS ENDED MARCH 31, 2025 AND 2024					
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH MARCH 31, 2025					
	Three Months Ended		Three Months Ended		Since
	3/31/2025	3/31/2024	3/31/2025	3/31/2024	Inception
GROSS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES					
Advertising	\$ 39,747	\$ 109,850	\$ 39,747	\$ 109,850	\$ -
Bank charges	681	550	681	550	-
Computer and internet	1,289	1,611	1,289	1,611	-
Exploration costs	391,735	61,210	391,735	61,210	4,772,107
Amortization land lease	70,000	70,000	70,000	70,000	1,390,000
Fuel and equipment rent	100,117	118,677	100,117	118,677	-
Depreciation	17,466	5,977	17,466	5,977	113,979
Licenses and fees	95	70	95	70	-
Interest and finance charges	22,566	22,438	22,566	22,438	-
Insurance	152	106	152	106	-
Janitorial	14,500	6,000	14,500	6,000	-
Legal and accounting	366	2,030	366	2,030	-
Dues and subscriptions	6,282	1,210	6,282	1,210	-
Printing and postage	227	459	227	459	-
Office expenses	58	-	58	-	-
Officer wages	333,000	139,000	333,000	139,000	1,325,144
Rent	28,721	30,745	28,721	30,745	-
Professional fees	43,666	17,507	43,666	17,507	-
Repairs	2,000	21,122	2,000	21,122	-
Research and development	-	-	-	-	154,649
Supplies	560	4,456	560	4,456	-
Meals and entertainment	777	-	777	-	-
Taxes - payroll	7,649	3,843	7,649	3,843	-
Telephone	366	339	366	339	-
Travel	11,788	5,993	11,788	5,993	-
Wages	311	177	311	177	-
Administrative costs	-	-	-	-	9,996,330
Consulting	1,500	-	1,500	-	-
Miscellaneous	7,722	28,552	7,722	28,552	-
Total expenses	1,103,341	651,922	1,103,341	651,922	17,752,209
Net loss before other income (expenses)	(1,103,341)	(651,922)	(1,103,341)	(651,922)	(17,752,209)
OTHER INCOME (EXPENSES)					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	-	-	1,480,500
Interest income	49,716	-	49,716	-	69,746
Cancelled Conversion Agreement	-	(18,000)	-	(18,000)	(76,000)
NET (LOSS) INCOME	\$ (1,053,625)	\$ (669,922)	\$ (1,053,625)	\$ (669,922)	\$ (15,468,618)

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 MARCH 31, 2025 AND 2024			
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH MARCH 31, 2025			
	Three Months	Three Months	Since
	3/31/2025	3/31/2024	Inception
Cash flows from operating activities			
Net Income (Loss)	\$ (1,053,625)	\$ (669,922)	\$ (15,468,618)
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	-	18,000	(77,000)
Stock for services	25,240	100,000	322,411
Stock for services cancelled	-	-	(912,500)
Stock errors in prior periods	-	-	(2,000)
Interest	7,059	22,438	66,219
Depreciation and amortization	87,466	75,977	1,413,904
Deposits-in-transit	-	20,440	-
(Increase) decrease in prepaid expenses	-	-	2,111
Increase (decrease) in accounts payable	-	-	3,336
Increase (decrease) in accrued liabilities	(14,879)	10,659	(3,957)
Increase (decrease) in deposits	50,000	(132,693)	202,073
Total Adjustments	154,886	114,821	1,014,597
Net cash provided (used) by operating activities	(898,739)	(555,101)	(14,454,021)
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	(314,721)	(29,946)	(607,471)
Cash payments for building in progress	-	(2,940)	(325,353)
Net cash provided (used) by investing activities	(314,721)	(32,886)	(3,798,191)
Cash flow from financing activities			
Proceeds from issuance of common stock	-	250,000	14,280,500
Proceeds from issuance of preferred stock	90,000	-	8,405,000
Proceeds from issuance of warrants	-	-	251
Proceeds from revenue sharing agreement	-	-	125,000
Proceeds from convertible promissory notes	-	-	1,450,000
Net cash provided (used) by financing activities	90,000	250,000	24,260,751
Net increase (decrease) in cash and equivalents	(1,123,460)	(337,987)	6,008,539
Cash and equivalents, beginning of year	7,131,999	607,683	-
Cash and equivalents, end period	\$ 6,008,539	\$ 269,696	\$ 6,008,539

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY							Deficit	
For the Period Beginning March 4, 2003 (Inception) through March 31, 2025							Accumulated	
	Revenue Sharing	Warrants	Preferred	Common Stock		Additional	During	
	Agreement		Stock	Shares	Amount	Contributed	Exploration	Total
						Capital	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)								
For the Period Beginning March 4, 2003 (Inception) through March 31, 2025								
	Revenue Sharing	Warrants	Preferred	Common Stock		Additional	Deficit	
	Agreement	Shares	Stock	Shares	Amount	Contributed	Accumulated	
						Capital	During	
							Exploration	
							Period	Total
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)							Deficit	
For the Period Beginning March 4, 2003 (Inception) through March 31, 2025							Accumulated	
						Additional		
	Warrants	Preferred Stock		Common Stock		Contributed	During	
	Shares	Shares	Amount	Shares	Amount	Capital	Exploration	
							Period	Total
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
Stock sales	\$ -	27,366,681	\$ 4,105,000	166,667	\$ 25,000	\$ -	\$ -	\$ 4,130,000
Stock warrants for services	-	-	-	-	-	-	-	-
Stock for services	-	2,400,000	240	166,667	25,000	-	-	25,240
Stock for conversion	-	-	-	-	-	-	-	-
Return of stock (rescission)	-	-	-	-	-	-	-	-
Net loss for the 3 months ended	-	-	-	-	-	-	(1,053,625)	(1,053,625)
*	-	-	-	-	-	-	-	-
Balance at March 31, 2025	\$ 56,551	56,300,026	\$ 8,405,240	366,669,134	\$ 5,603,215	\$ 9,388,207	\$ (15,468,618)	\$ 7,984,595

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2025 and December 31, 2024

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
March 31, 2025 and December 31, 2024

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
March 31, 2025 and December 31, 2024

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.

For the 3 months ended March 31, 2025 the Company issued 166,667 shares of common stock valued at \$25,000; 166,667 shares of common stock issued for services valued at \$25,000 and issued 27,366,681 of preferred stock valued at \$4,105,000; 2,400,000 shares of preferred stock issued for services valued at par value of \$.0001 for \$240.

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.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2025 and December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Lease Acquisition Costs

Lease acquisition cost of \$281,050 at March 31, 2025 and December 31, 2024, 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
March 31, 2025 and December 31, 2024

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
March 31, 2025 and December 31, 2024

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 March 31, 2025 and December 30, 2024, the Company had an estimated tax loss carry-forward of approximately \$14,000,000 and \$15,000,000. 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 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 three months ended March 31, 2025 was \$70,000 and for the three months ended March 31, 2024 was \$70,000 and accumulated amortization was \$1,330,000 at March 31, 2025 and \$1,260,000 at December 31, 2024.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2025 and December 31, 2024

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	12/31/2024	\$ 151,000	79,825,953	\$ 1,034,145
	Additions	-	-	-
	Cancelled	-	-	-
Balance	3/31/2025	\$ 151,000	79,825,953	\$ 1,034,145

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 March 31, 2025 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
March 31, 2025 and December 31, 2024

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 March 31, 2025 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 366,669,134 shares outstanding as of March 31, 2025 and 366,335,800 outstanding at December 31, 2024.

Preferred Stock

The Company is authorized at 60,000,000 shares of Preferred stock, with a par value of \$.0001 per share, authorized as of March 31, 2025 and December 31, 2024. 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 56,300,026 shares outstanding as of March 31, 2025 and 26,533,345 outstanding at December 31, 2024.

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
March 31, 2025 and December 31, 2024

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 146,081,833 shares valued at \$3,711,926 for services, 32,500,000 shares valued at \$2,650,000 for lease acquisition, 293,750 shares valued at \$21,375 for equipment which was capitalized, 275,000 shares 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, and 24,000,000 preferred shares valued at \$240 for services.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2025 and December 31, 2024

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
March 31, 2025 and December 31, 2024

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.

On November 15, 2024, Sidney Resources Corporation (the “Company”) issued a Convertible Promissory Note in the principal amount of \$700,000 to a Living Trust (the “Holder”). The note accrues simple interest at the applicable federal rate (AFR) per annum, or the minimum rate permissible by law, whichever is less. Interest payments are due annually, with payment in kind (corporate preferred stock) at the current AFR rate for the interest accrued during the preceding twelve months.

The note is convertible at the option of the Holder or automatically upon a Qualified Financing, as defined in the agreement, into shares of the Company’s Preferred Stock at a conversion price of \$0.15 per share or an alternative conversion price based on a valuation cap, whichever is more favorable to the Holder. The note also provides for conversion rights in the event of a Non-Qualified Financing or upon the maturity date, and includes provisions for repayment in the event of a sale of the Company.

The note is unsecured and subordinate to any senior indebtedness. In the event of default, the entire principal and accrued interest become immediately due and payable. The note may not be prepaid prior to maturity without the consent of the requisite holders.

As of the date of these financial statements, the note remains outstanding and has not been converted or repaid.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2025 and December 31, 2024

NOTE 13 – SUBSEQUENT EVENTS

FY2025 First QTR Activities Summary

In January, Sidney completed the acquisition of 40 acres of private patented property in Pony Meadows, home to the historic Silver Monarch mine. This strategic addition enhances operational flexibility by situating activities entirely on private land, which reduces regulatory complexity. Modern testing confirmed substantial concentrations of gold, silver, platinum, iridium, and palladium, reinforcing the mine's historical reputation for high-value ore and unlocking new exploration opportunities with its five-mapped vein structures. Shortly thereafter, in February, Sidney finalized its acquisition of Unity GoldSilver Mines Inc.'s assets, a transaction that added 168 acres of private patented claims and 1,477 acres of unpatented claims, alongside an estimated 175,000 to 200,000 tons of valuable mine spoils. This deal not only expanded Sidney's footprint to control approximately 95% of the Warren Valley but also integrated critical infrastructure and historic mines, including the Little Giant, Unity, and Charity mines, providing seamless operational synergy across the newly consolidated vein systems.

Complementing these operational advances, Sidney deepened its Environmental, Social, and Governance (ESG) initiatives through Letters of Intent (LOIs) with Mycleanium and Redstone Innovations. These partnerships are focused on deploying advanced bioremediation technologies, including fungal-based myco-remediation, bivalve filtration, aquatic plant remediation, and microbial restoration systems. Initial efforts target critical waterways such as Webfoot Creek and Smith Creek, aiming to preserve biodiversity and improve water quality across the watershed. Sidney also began evaluating restoration projects for additional tributaries like Arlise Creek and Hulls Creek, reflecting its commitment to a watershed-wide approach to environmental management.

In March, Sidney Resources Corporation successfully held its annual shareholder meeting virtually, providing updates on corporate strategy, project milestones, and financial performance. This meeting reinforced transparency and engagement with stakeholders, offering a detailed look at the company's progress and future outlook.

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.

May 14, 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.

May 14, 2025 [Date]

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

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