

## **Alternative Reporting Standard: Disclosure Guidelines for the Pink<sup>®</sup> 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”)<sup>1</sup> 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.<sup>2</sup>

### **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.

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<sup>1</sup> 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.

<sup>2</sup> 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.<sup>3</sup>

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

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

## Sidney Resources Corporation

101 Mill Street, Warren, ID 83671

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509-552-9858

<https://sidneyresources.com/>

Info@sdrccorp.com

# Quarterly Report

For the period ending June 30, 2025 (the "Reporting Period")

### Outstanding Shares

The number of shares outstanding of our Common Stock was:

375,619,134 as of June 30, 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 Control<sup>4</sup> of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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

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

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

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

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>June 30, 2025</u>
Total shares outstanding:	<u>375,619,134</u> as of date: <u>June 30, 2025</u>
Total number of shareholders of record:	<u>2079</u> as of date: <u>June 30, 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>June 30, 2025</u>
Total shares outstanding:	<u>58,666,695</u> as of date: <u>June 30, 2025</u>
Total number of shareholders of record:	<u>85</u> as of date: <u>June 30, 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 of 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 EJ 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>
04/08/2025	<u>New</u>	8,000,000	<u>Common</u>	<u>\$0.2500</u>	<u>Yes</u>	Unity GoldSilver Mines Inc No Control Person	<u>Asset Purchase</u>	<u>Restricted</u>	<u>Exempt</u>
04/08/2025	<u>New</u>	200,000	<u>Common</u>	<u>\$0.2600</u>	<u>No</u>	CEDRIC J CLARK	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
04/01/2025	<u>Cancelled</u>	500,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	*Don Jones Associates	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>

						Don Jones			
04/01/2025	<u>Cancelled</u>	1,000,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	*Firnal Inc Adam Syed	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
05/02/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James Bolland	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>06/30/2025</u>	Common: <u>375,619,134</u>								
	Preferred: <u>58,666,695</u>								

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

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

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 4<sup>th</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> QTR and the shares will be returned to the corporate

treasury. The 500,000 shares of common stock that was cancelled after having been issued to Don Jones Associates was cancelled and returned to the corporate treasury due to failure to perform. The 1,000,000 shares of common stock that was cancelled after having been issued to Firnal Inc was cancelled and returned to the corporate treasury for failure to perform.

## 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 <sup>5</sup>	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
<b>Total Outstanding Balance:</b>		<b>\$835,000.00</b>	<b>Total Shares:</b>		<b>0</b>	<b>6,514,617</b>		

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.

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



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

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

#### **4) Issuer's Business, Products and Services**

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

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

##### **Executive Summary**

In the second quarter of FY2025, Sidney Resources Corporation made significant strides in advancing the Warren District Project, a promising Tier-1 multi-metal system in Idaho's Atlanta Lobe of the Idaho Batholith. Under the leadership of Chief Geologist Steve Dobson, exploration efforts refined dual geologic models—an alkalic porphyry Cu-Au-PGE system and an impact-related metallogenic province—supported by high-grade assays confirming exceptional concentrations of platinum group elements (PGEs), precious metals (Au up to 503 g/t, Ag up to 819 g/t), and rare earth elements (REEs) like Nd, Dy, and Pr. Milling operations focused on rerunning historical concentrates, resulting in upgraded inventories (62 tons of #3 concentrate, 1,450 lbs of high-grade #2, and 458 lbs of high-grade #1), with in-house XRF technology enabling rapid process control and bench-scale separations of Au, Ag, Pt, and Pd. Permitting progressed for key infrastructure, including an upland access road realignment, relocation of Knott Mine ore stockpiles to private land with subsequent reclamation, and a new production well for water supply, all emphasizing environmental stewardship and minimal surface disturbance on public lands.

Policy engagements in Washington, D.C., aligned the project with U.S. critical minerals priorities through meetings with Senator Jim Risch, Representative Russ Fulcher's staff, and the House Committee on Natural Resources, while Tribal consultations advanced best practices. Near-term revenue generation is set to commence in August 2025 with underground mining targeting coarse gold pockets ~258 ft below historic stopes, where a pilot test yielded ~302 g/t Au recovery via conventional gravity and leach methods, providing a low-complexity path to cash flow. This metallurgy-first strategy prioritizes recoverability, derisks development, and positions the project for bulk-tonnage potential while unlocking PGEs and REEs for strategic applications in energy security and advanced manufacturing. With airborne geophysics, deep drilling, and expanded metallurgical tests on the horizon, the Warren District continues to demonstrate strong potential for domestic critical minerals production.

## 1. Warren District Project Overview and PGM Source Investigation

**Project Location & Significance:** The Warren District Project is situated within the Atlanta Lobe of the Idaho Batholith, a granitic complex notable for compositional zoning and association with mineralized systems. Sidney Resources controls ~208 acres of private land and over 4,700 acres of unpatented lode claims spanning the mineralized corridor, providing a development pathway that minimizes surface disturbance on public lands while supporting efficient underground access and plant siting on private ground.

**Geologic Context:** Multiple lines of evidence indicate that the Warren District hosts a large, multi-metal system with unusually high concentrations of platinum group elements (PGEs), precious metals, and rare earth elements (REEs). Regionally, the host sequence includes upper amphibolite-grade Precambrian gneisses and Belt Supergroup metasediments intruded by granodiorite, porphyritic phases, and leucogranite. District-scale structural controls—shear zones, brecciation, and intrusive dike swarms, combine with competent granitic host rocks to support large-scale subsurface mining concepts.

**Dual Working Hypotheses:** Current exploration advances two complementary geologic models:

- **Alkalic porphyry Cu-Au-PGE system:** Documented alteration zoning (potassic → phyllic → argillic), over 40 lenticular fissure veins in quartz monzonite, and Co-Ni-Te-Se associations are consistent with a deeply zoned porphyry system. The identification of pendalite (Ni-Pd-Fe sulfide) by independent laboratory analysis further supports magmatic sulfide development within this model.
- **Impact-related metallogenic province:** A >30-square-mile semi-circular structural depression with stratified mafic-ultramafic layering, elevated elemental Fe, and anomalous Os-Ir signatures suggests an evolved melt-sheet or impact overprint. Ongoing work includes targeted searches for diagnostic impact textures (e.g., shatter cones, pseudotachylite, shocked quartz).

**Assay & Metallurgical Highlights.** Independent laboratories (including PTOE and Auris Noble) have confirmed exceptionally high-grade precious metals and PGEs across raw ore, concentrates, and processed fractions, with REE enrichments (e.g., Nd, Dy, Pr) spatially associated with alteration halos. Cyanide leach tests indicate partial recovery (20–50%), pointing to encapsulation and supporting evaluation of POX, chlorination, or bio-leaching pathways.

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**Steve Dobson's Work Program and Key Findings Leadership and Scope:** Chief Geologist **Steve Dobson** leads field investigations to identify the sources and controls of PGEs and to refine the district's geologic model. His program integrates structural geology, geochemistry, mineralogy, and targeted metallurgy to converge the dual hypotheses.

### Core Workstreams.

1. **District-Scale Mapping & Structural Synthesis.** Systematic mapping of shear corridors, breccias, and intrusive dike swarms; delineation of the semi-circular structural depression; documentation of laminated, stratified mafic-ultramafic layering and tipped crystalline basement panels that indicate high-energy deformation and/or melt-sheet architecture.

2. **Vein-Hosted Porphyry Indicators.** Re-examination of historic underground mapping (e.g., Anaconda's Upper Lucky Ben) and surface exposures to document alteration zonation, banded quartz veins, K-feldspar selvages, and Fe-oxide after sulfides; compilation of vein orientations and offsets to inform 3-D structural models.
3. **Sampling & Assay Integration.** Channel, bulk, and process-stream sampling across magnetically enriched and sulfide-bearing fractions; independent assays confirming multi-element enrichment (PGEs + Au/Ag) and REEs; confirmation of pendalite (Ni-Pd-Fe) as evidence of magmatic sulfide processes.
4. **Targeting & Test-Work.** Definition of priority targets for deep-source testing (planned >4,000-ft core hole) and airborne geophysics/radiometrics; metallurgical test design focused on liberation/encapsulation questions and reagent-recovery strategies as part of a low-waste flowsheet.
- 5.

**Implications:** Dobson's integrated dataset supports a vertically and laterally zoned system with potential for bulk-tonnage extraction (e.g., block cave) in competent granitic hosts, while keeping surface impacts confined to private land. The concurrent presence of PGEs, precious metals, and REEs within coherent structural and alteration frameworks elevates the district's Tier-1 discovery potential and strategic relevance for future-facing metals.

#### **Next Steps:**

- Execute airborne geophysics and radiometrics to resolve deep architecture and alteration footprints.
- Drill a >4,000-ft core test to discriminate between porphyry center(s) and impact-melt pathways and to obtain representative metallurgical core.
- Expand multi-element metallurgical test program (including POX/chlorination/bioleach options) to address encapsulation and reagent re-use.
- Conduct isotopic/age-dating and systematic search for diagnostic impact textures to further refine the dual-model framework.

*This section will be updated as additional assay batches, geophysical datasets, and downhole geology are integrated into the district model.*

## **2. Milling Operations (April–June 2025): Concentrate Reruns & Upgrading**

Operational focus. During April–June, We prioritized re-running historical concentrates to upgrade grade, reduce mass for handling/shipment, and build a consistent, high-quality feedstock for downstream metallurgy.

#### **Inventory from reprocessing (current position).**

- **#3 Concentrate: 62 tons** (bulk stockpile for continued upgrading and batching).
- **High-grade #2 Concentrate: 1,450 lbs.**
- **High-grade #1 Concentrate: 458 lbs.**
- 

Why the amounts decreased but grades improved. Reprocessing (additional gravimetric/magnetic passes and tighter table cuts) removed gangue and low-grade fractions, lowering total volume while increasing metal tenor in the retained #1/#2 streams. This improves logistics, assay consistency, and metallurgical efficiency in subsequent separation steps.

**Bench-scale separations at Emmett Mill:** Using 300-gram bench tests, we successfully separated gold (Au), silver (Ag), platinum (Pt), and palladium (Pd) from upgraded concentrates. These tests validate the flowsheet concept and support scale-up planning.

XRF calibration & process control. Field technicians from Shimadzu attempted to calibrate the plant XRF; however, sample grades exceeded typical mining calibration ranges, necessitating custom reference standards now on order. The XRF is mission-critical for stoichiometry calculations (oxidant/reductant balance, reagent dosing, and phase partitioning) that govern upscale precious-metal separation.

**Turnaround & decision speed with in-house XRF:** Owning the Shimadzu XRF eliminates external lab bottlenecks that can run up to ~60 days for results. We can now perform same-shift screening (minutes to hours), enabling: (1) rapid confirmation of upgrade effectiveness during re-runs; (2) real-time adjustments to table/magnetic cuts; (3) immediate batch disposition (hold/re-run/advance); and (4) tighter QA/QC and mass-balance tracking across #1/#2/#3 streams. While external labs remain essential for definitive assays and method validation, the in-house XRF compresses the feedback loop, lowers shipping/queue costs, and provides the process-control data required to scale separation chemistry with confidence.

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**Analytical Testing of #3 Concentrates (PTOE Services):** Sample set & preparation. Four #3 concentrate samples (#005–#008-2025) were prepared and analyzed by PTOE/Chem-Chek. Materials were crushed & milled, screened to ~180–240 mesh, and riffle-split; all samples were analyzed in duplicate to ensure data quality. Matrix elements (gangue) were characterized by energy-dispersive XRF (Shimadzu Model-900HS), and precious metals were quantified by Direct-Current Plasma (DCP) Emission Spectroscopy.

#### **Assay methods used for #3 concentrates.**

- 5-Flux Fusion + Mixed-Acid Digestion to solubilize all precious metals prior to DCP quantitation (duplicate preps; typical DCP detection ~0.1 g/t, accuracy  $\pm$ ~2% rel.).
- Alkaline Cyanide Leach (Au/Ag only) to evaluate gravity/leachability of free precious metals; results indicate <~50% of Au/Ag is free, consistent with encapsulation and supporting advanced liberation methods in our metallurgy.

#### **Representative results across #005–#008-2025 (#3 cons) — all grades in g/t (grams per ton):**

- **Gold (Au):** ~188–503 g/t.
- **Silver (Ag):** ~326–819 g/t.
- **Platinum (Pt):** typically low to below detection in these #3 splits (with isolated values up to ~20–39 g/t).
- **Iridium (Ir):** up to ~49–109 g/t in select samples.
- **Dissolution yields:** ~70% digested with a ~30% light, fluffy white SiO<sub>2</sub> residue reported during fusion/digestion; all PMs were dissolved for assay.

**Interpretation for the flowsheet:** The data confirm that upgraded #3 material contains significant Au/Ag with variable PGE signatures and **non-trivial encapsulation**, aligning with the mill's strategy: (1) concentrate

upgrade to reduce mass; (2) targeted liberation (e.g., oxidative treatments) and selective separation; and (3) XRF-guided stoichiometry to refine reagent balances and partitioning in scale-up.

#### **Next steps (July–September).**

1. Commission custom **XRF** standards and lock calibration for plant-level control charts.
2. Continue #3 re-runs to feed #2/#1 production while building statistically robust composite samples for metallurgy.
3. Expand bench tests ( $\geq 300$  g) to **pilot batches** with stoichiometry windows defined from XRF, validating Au/Ag/Pt/Pd separation at higher throughputs.
4. Integrate PTOE assay feedback into liberation/reagent selection and mass-balance tracking for the scale-up package.

**Rare Earth Concentrates Program (Processors):** Objective. Establish a saleable Rare Earth Concentrate (REC) product for shipment to national REE processors.

Status & sampling. Initial sampling and process-stream checks indicate a strong presence of Rare Earth Elements (REEs) in specific upgraded fractions, including enrichments associated with Nd, Dy, and Pr.

**Process development:** We are refining gravity-forward separations (multi-stage tabling, high-G centrifugal concentration) with selective magnetic steps to reach the concentration thresholds requested by the processor. XRF provides rapid feedback on splitter settings and cut points; acceptance testing will be coordinated with the processor's inbound QA.

**Technical leadership:** We have engaged Dr. Jerry DeMenna (PTOE) to assist on metallurgical and REE recovery processes, including product specification alignment, diagnostic testing, and scale-up planning for REC production.

**Next actions:** Build a composite REC shipment for processor QA; lock control charts (XRF) for REC cuts; and document mass-balance/recoveries for inclusion in the scale-up package.

### **3. Proposed Access Road & Permitting Update**

**Purpose and alignment.** To replace the deteriorated Arlise Gulch Road and provide safe, lawful, year-round access to the two private inholdings, we have proposed an upland realignment: approximately 2 miles in length and 16 feet wide, out-sloped on a north-facing slope above Arlise Gulch. The alignment avoids surface waters, targets gentler terrain with grades  $\leq 10\%$ , and incorporates rolling dips and dispersion features to reduce erosion. Upon completion, the creek-adjacent legacy route would be fully decommissioned and restored, including removal of the road prism and relocation of the access gate to the base of the new alignment.

Why relocation is necessary. The existing Arlise Gulch route parallels/crosses Arlise Creek, includes sustained 6–10% grades with localized segments  $> 18\%$ , and concentrates water on the roadway, causing chronic erosion, sediment delivery to Arlise/Warren Creeks, and intermittent loss of safe access. Relocating out of the riparian corridor is the most effective way to reduce sedimentation, improve watershed health, and meet access needs while protecting sensitive habitats.

**Maintenance plan status:** A detailed operations & maintenance plan is pending agency concurrence. Preliminary planning assumes an annual O&M budget on the order of ~\$50,000, with final specifications

(inspection cadence, seasonal drainage maintenance, surface renewal cycles, and post-storm response) to be appended to the permit package following agency feedback.

**Environmental and cultural stewardship:** The road concept integrates modern BMPs (out-sloped drainage, rolling dips, balanced cut-and-fill, native reseeding) to minimize disturbance and promote long-term stability. Cultural resources work will proceed consistent with NHPA Section 106; crews will follow stop-work protocols, and any discoveries will be coordinated with the Forest Service. Decommissioning the creek-adjacent route is expected to reduce sediment loads and improve aquatic habitat conditions in the Upper Warren Creek sub watershed.

**Permitting & studies—Panorama Environmental Services:** We have engaged Panorama Environmental, Inc. to lead permitting and environmental reviews, including NEPA/CEQA compliance, regulatory permitting, baseline environmental assessments, and archaeological/cultural resources coordination. Panorama is a San Francisco-based, women-owned environmental consulting firm (founded 2011), with demonstrated experience delivering environmental documents and permits for public- and private-sector infrastructure, water resources, and energy projects. Panorama's role includes establishing permit schedules, preparing environmental documentation, coordinating with agencies and Tribes, and supporting technical studies needed to advance the road application.

**Team & next steps:** Panorama Senior Project Manager Keri Hill will manage the permitting and interagency process. Near-term tasks include: (1) finalize the maintenance plan with the Forest Service; (2) initiate cultural resource surveys and documentation; (3) complete any required biological/botanical surveys; and (4) compile the environmental analysis and permit applications to support construction sequencing and decommissioning of the legacy route.

#### **4. Knott Ore Stockpiles – Permitting & Relocation Plan**

**Purpose & scope.** This section summarizes the permitting pathway and implementation plan to excavate and relocate legacy Knott Mine ore stockpiles from National Forest System (NFS) lands to private property for processing, followed by site reclamation. The work is documented in the Lucky Ben Mine Plan of Operations and will be executed under Forest Service oversight.

##### **Regulatory path & roles:**

- Lead agency/land manager: U.S. Forest Service (Payette National Forest – McCall Ranger District).
- Operator: Sidney Resources Corporation (authorized agent: Dan Hally, COO).
- Claim ownership: Leland Minerals, LLC; Sidney holds a perpetual lease on the private parcel and adjoining unpatented claims.
- Environmental/permitting lead: Panorama Environmental, Inc. (NEPA coordination, agency interface, permit schedule, technical study management).
- Specialists & subcontractors: Western Frontier Mining & Exploration (field/haul operations and access maintenance); Redstone Innovations & Mycleanium (bioremediation/mycoremediation implementation).
- Cultural resources compliance: Consultation with Idaho SHPO; USFS Heritage Program oversight; mitigation and full archaeological documentation prior to any ground disturbance per NHPA §106.

##### **Project description:**

- Activity: Surface excavation and removal of three historic ore stockpiles on NFS land; transport along existing road segments to adjacent private land; no new processing on NFS land.
- Rationale: Remove legacy materials, support ongoing mineral evaluation on private land, and restore the NFS sites to approximate pre-disturbance topography.
- Materials context: Stockpiles were created from past excavation; no prior processing occurred at these NFS sites (reduced risk of legacy processing contaminants).

#### **Volumes & haul logistics:**

- Pile A: ~389 cubic yards (cy) → ~24 truck trips.
- Pile B: ~891 cy → ~56 truck trips.
- Pile C: ~624 cy → ~39 truck trips.
- Total: ~1,907 cy across ~119 trips.
- Equipment: One 12-ton (10–16 cy) articulated dump truck with bed cover; CAT 315 excavator (loading, limited grading); CAT D8 dozer (access clearing/contouring). Equipment staged/refueled on private land only.

#### **Access & traffic management:**

- Primary access: Halls Gulch Road from private land onto NFS, with two short existing spurs to Stockpiles B and C.
- Pile A handling: Accessed via the Stockpile B spur; material will be scraped downslope by excavator to the B pad for loading.
- Minor road work: Reconnect the B-spur to Halls Gulch Road (minor excavation/grading, brush and downed-tree clearing). No road widening; operational widths average ~10 ft. Blading only under optimum moisture conditions; avoid over-grading.
- Fire & safety: Operate under IFPL guidelines; no idling over dry fuels; on-board fire extinguishers/spark arrestors; designated idle/loading pads cleared of combustibles.

#### **Environmental protection measures (BMPs):**

- Water quality & sediment: Use straw wattles, silt fence, and sediment traps as needed; retain green buffers in roadside ditches; maintain rolling dips; avoid side-casting and “over-cleaning.”
- Spill prevention: All fueling/maintenance off NFS on private land; carry spill kits; daily pre-ops to check for leaks; clean wheels/tracks to prevent tracking material across NFS segments.
- Wildlife & visuals: Temporary work limited to existing disturbance; decommission/restore disturbed spur segments; reseed with native species to blend with setting.

**Cultural resources:** The three stockpiles were previously determined eligible for NRHP; therefore, mitigation and documentation will be completed by a qualified archaeologist and accepted by USFS before any excavation/haul. Stop-work and notification protocols apply to any inadvertent discoveries.

#### **Reclamation & bioremediation:**

- **Grading/stabilization:** Regrade each stockpile site to **pre-disturbance contours**; stabilize with erosion-control materials (straw mulch, wattles, native wood slash). Spur segments used for access to **B** and **C** will be **recontoured and stabilized**.
- Bioremediation: Apply tailored microbial and mycoremediation treatments per Appendix A approach (soil inoculation with fungal/microbial consortia) following site-specific soil testing.
- Vegetation: Install native seed mixes and shrubs/early successional trees appropriate to elevation/aspect; monitor over multiple growing seasons with adaptive management.

### **Schedule & seasonal constraints:**

- Start-up: Target May 2026 field start (contingent on permitting, snowmelt, road conditions).
- Sequence: May–June: site access and stockpile removal → July: grading, inoculation, erosion controls → Aug–Sep: revegetation/stabilization → Fall: initial post-treatment monitoring.
- Seasonal closures: Generally Nov 15–May 15 or when snow restricts access.
- Estimated durations: ~3 months for removal phase + ~2 months for reclamation/bioremediation; reclamation completion presently planned by Aug 1, 2026.

### **Status & next steps:**

1. Confirm NEPA coordination and cultural resource mitigation package with USFS/Idaho SHPO; obtain USFS acceptance prior to ground disturbance.
2. File the haul and traffic plan (routes, seasonal windows, trip caps, daily inspection logs) with the McCall Ranger District.
3. Finalize BMP deployment plan (erosion/sediment, spill prevention, fire safety) and daily pre-op checklists.
4. Prepare reclamation and monitoring workplan (seed mixes, inoculum specs, success criteria, reporting schedule).
5. Coordinate with Western Frontier on equipment mobilization, and with Redstone/Mycleanium on inoculum logistics and timing.

**5. Water Use Permitting & New Production Well: Objective.** Secure a reliable water supply for mill/process operations by permitting and constructing a new groundwater well, with startup targeted before winter. Current status. IDWR application submitted; awaiting well tag issuance to commence drilling. We are hosting prospective drillers on site to confirm access, rig setup, and well design parameters. Based on contractor availability and site conditions, we anticipate spudding in September or October, with installation, test-pumping, and tie-in completed ahead of winter conditions.

### **Permitting pathway (Idaho):**

- Well construction permit (IDWR): Application submitted; awaiting well tag issuance. Drilling will proceed with a licensed well driller and conform to Idaho Well Construction Standards (setbacks, surface seal, casing, screen, and annular seal requirements).
- Water right authorization: If this constitutes a new appropriation, file an Application for Permit to Appropriate Water (IDWR); if converting or changing an existing right, submit the appropriate Transfer with updated point of diversion, purpose, and volume. For short-term needs during commissioning, evaluate a Temporary Water Right if applicable.
- Measuring & reporting: Install a totalizing flow meter and sampling port; maintain diversion/production records to support Proof of Beneficial Use and water right licensing.
- Quality & discharge coordination: Complete baseline water quality sampling (general chemistry + metals) and verify any treatment/discharge interfaces (e.g., dust control, make-up water) with the process water plan. If any discharge to surface waters is contemplated, coordinate with IDEQ for applicable authorizations.
- Land status & NEPA check: If the well site or access is entirely on private land, NEPA does not apply; if any activity crosses USFS lands, coordinate with the District for any necessary permissions and cultural/bio clearances.



**Pre-drill design & siting:**

- Target depth & construction: Final design will be set after driller review; preliminary concept is a steel-cased production well with screened interval set in the target aquifer; conductor casing and surface seal  $\geq 20$  ft (or per IDWR standard) to protect shallow groundwater.
- Setbacks and protection: Site to maintain required setbacks from streams/wetlands, utilities, and potential contamination sources (e.g., septic/drain fields); establish a graded, bermed pad with spill prevention.
- Power & controls: Provide adequate 3-phase power (or generator backup) and VFD-controlled pump for flow modulation; integrate with plant PLC/SCADA for runtime/flow logging.

**Testing & commissioning:**

1. Air-lift development to clear fines; step-drawdown to determine specific capacity.
2. Constant-rate pump test (e.g., 24–72 hr) with observation of water-level recovery; collect water quality suite during mid/late test.
3. Finalize pump sizing and install meter, check valves, sample port, and backflow protection.
4. Beneficial use linkage: Tie into process water system; begin metered operation and data logging for Proof of Beneficial Use.

**Schedule (targeted):**

- August: Application submitted to IDWR; awaiting well tag issuance; driller site walks and final design; confirm water right pathway (permit vs. transfer vs. temporary).
- September–October: Mobilize rig; drill & construct well; development and step-tests; begin constant-rate test.
- Late October–November: Pump selection/installation; meter and controls; piping tie-in; submit interim records to IDWR as required.
- Before winter: Well operational for mill/process water; ongoing metering and QA/QC sampling.

**Risks & mitigations:**

- Rig availability/weather: Pre-commit schedule windows with primary and backup drillers; prepare pad in advance to avoid weather delays.
- Yield uncertainty: Maintain flexibility in target depth and screen length; have contingency for a secondary location if test-pump results are marginal.
- Regulatory timing: File early with IDWR and keep communication open to avoid processing delays; ensure meter procurement and electrical work are ordered in parallel.

**Next steps:**

- Lock in preferred driller and back-up contractor; complete final well design.
- Receive IDWR well tag and issue notice to proceed to driller.
- Prepare well pad and access; stage power and controls.
- Draft metering & reporting SOP and integrate with process water balance.
- Coordinate with Panorama/USFS as needed if any access or work crosses NFS lands.

**6. Congressional & Policy Engagement – DC Meetings and Strategic Alignment**

**Overview:** Our management team conducted targeted meetings in Washington, D.C. with U.S. Senator Jim Risch (Idaho), professional staff from U.S. Representative Russ Fulcher’s office, and staff from the House Committee on Natural Resources—including the Subcommittee on Energy and Mineral Resources. These engagements focused on how the Warren Mining District Project advances U.S. objectives for domestic energy security and critical minerals leadership, while modeling responsible development on and near federal lands.

**Why these meetings matter:**

- Policy alignment on critical minerals. The Senate and House forums we engaged oversee legislation and oversight for mining and energy on federal lands and supply chains. Our dialogue emphasized Idaho’s role in re-shoring critical minerals and reducing dependence on foreign adversaries—key themes in recent congressional activity on mining regulatory clarity and domestic production.
- Jurisdictional fit. The House Natural Resources Committee and its Energy & Mineral Resources Subcommittee exercise primary jurisdiction over mining policy and federal land energy development—directly relevant to our access, permitting, and reclamation plans.
- Idaho leadership. Senator Risch and Congressman Fulcher have publicly highlighted the national security, economic, and supply-chain case for responsible domestic mineral production. Our meetings reinforced how the Warren District can be a flagship Idaho project that aligns with these priorities.

**Project contributions to U.S. energy & critical-minerals goals:**

- Platinum Group Metals (PGMs). The district contains anomalous Pt-Pd-Ir-Rh-Ru-Os signatures in upgraded concentrates—strategic for catalysts, hydrogen technologies, and advanced manufacturing.
- Precious metals & REEs. Documented Au/Ag with rare earth enrichments (notably Nd, Dy, Pr) support applications in permanent magnets, motors, and defense systems.
- Private-land advantage & low-impact access. A significant portion of our infrastructure sits on private land, enabling mill siting and underground access while minimizing new disturbance on NFS lands.
- Process innovation. In-house XRF process control and bench-scale separation of Au, Ag, Pt, Pd shorten iteration cycles and de-risk scale-up, supporting a faster path from resource to refined products.

**Colorado Tribal mining engagement:** Team members attended the Tribal mining/energy symposium in Colorado, building relationships with Tribal leaders, federal partners, and industry to advance best practices in Tribal consultation, cultural resource protection, and benefit-sharing across the project lifecycle.

**Government & Tribal affairs capacity – Carlyle Begay (Consultant):**

- We have engaged Carlyle W. Begay as a senior consultant for government and Tribal affairs. Begay is Diné (Navajo) and a former Arizona State Senator, with experience in federal–state government relations, Tribal engagement, and infrastructure/energy policy. His background includes advisory roles to Tribal leadership and participation in national forums on Indian Country development.
- Strategic significance. Begay’s experience navigating congressional offices, federal agencies, and Tribal governments strengthens our capacity to: (1) coordinate effectively with the Idaho delegation and relevant committees; (2) structure Tribal engagement that respects NHPA §106 and consultation protocols; and (3) communicate the Warren District’s national-interest benefits (energy security, supply-chain resilience, and rural economic development) in language aligned with current policy priorities.

### Next steps:

1. Provide congressional staff with a short issue brief summarizing our critical-minerals profile (PGEs, REEs) and near-term milestones (access road, ore-pile relocation, water-supply well).
2. Coordinate with committee staff on policy touchpoints (permitting efficiency, pilot-scale processing, responsible access on/near federal lands).
3. Expand Tribal engagement informed by Colorado symposium takeaways—focus on benefit-sharing, cultural resources, and workforce pathways.
4. Schedule follow-up briefings with Senator Risch's and Rep. Fulcher's staff as we hit permitting and construction milestones.
- 5.

**7. Underground Transition & Near-Term Production (August 2025 Start): Plan summary.** We will transition underground and begin mining an area located ~258 ft below the first large historic 1863 stope. These stopes are characterized by coarse gold pockets; both historic records and our recent testing indicate that this horizon does not host the complex, alloyed multi-metal signature seen in Knott ore. As a result, gold and silver are recoverable with conventional methods (gravity + leach + smelt), providing a faster, lower-complexity path to revenue while advanced metallurgy for the Knott concentrates continues in parallel.

Validation test – grade & recovery (initial lot). A pilot run of ~100 lb of underground ore produced 13.7 g Au, including ~1 g of coarse, free gold; the balance was recovered via chemical leach and smelting. On a recovered basis, this equates to an indicative ~302 g/t Au for the test lot (13.7 g from ~45.36 kg). *Note: single-lot result; additional sampling and underground channel assays will establish representative head grades and variability.*

### Why this is the best near-term revenue path:

- Metallurgical simplicity: Target zone lacks the 8-metal alloy complexity of Knott ore, enabling conventional crushing, gravity concentration, and leach/smelt without extended reagent development or encapsulation treatments.
- Short cycle time: Faster sampling → processing → sales cycle compared with the R&D-heavy flowsheet required for Knott PGEs.
- Capital efficiency: Utilizes existing mill assets and recently validated bench procedures; avoids immediate scale-up of specialty oxidation or chlorination circuits.

### Execution timeline:

- August 2025: Commence underground activities (access rehab, headings, initial stoping in coarse-gold zones); implement grade-control channels and round-by-round sampling.
- September–October 2025: Steady-state mining rates; routine gravity/leach processing; begin shipment of dore/metal sales. Maintain continuous QA/QC and reconcile head grades vs. recovered ounces.

### Operating approach underground:

- Access & ground: Rehabilitate the selected level, install ground support to modern factors of safety, and establish ventilation and dewatering consistent with production rates.
- Grade control: Systematic channel sampling across faces, on-shift grab checks, and XRF/assay confirmation where applicable; decision rules for pocket-targeting and waste/ore segregation.
- Processing: Fine crush → gravity capture of coarse/free gold → leach/smelt of remaining Au-bearing fraction; silver co-recovery tracked in dore accounting.

### Parallel track – Knott concentrates metallurgy:

- Continue scale-up workstreams (XRF-guided stoichiometry, pilot-batch testing, liberation studies) to unlock PGEs and precious metals from the complex 8-metal alloy in Knott material. Underground cash flow from the coarse-gold horizon will de-risk and finance this R&D without schedule pressure on the revenue plan.

### Our strategy (why this approach is different):

- Rather than the traditional “drill-for-ounces” first approach—which often yields high failure rates when metallurgy is an afterthought—we have built the Warren plan on:
  1. Historical datasets (stope maps, production notes, early assays) to target mineralized horizons with known coarse-gold character;
  2. Broad, systematic sampling (field, mill, and process-stream) to understand grade distribution and deportment;
  3. Metallurgy-first learning (bench tests, XRF process control, and controlled reruns) to ensure we know how to recover metals and how to mine the ore before scaling.
- This strategy is strategically important: it accelerates first revenues, reduces technical risk, and aligns capital with recoverability—not just theoretical in-situ ounces.

**KPIs & reporting:** We will track: underground tons, recovered Au/Ag, gravity vs. leach recovery split, unit costs, and reconciliation of channel-sample grades to mill records. Monthly summaries will be included in subsequent IDR updates.

## 8. Key Risks and Mitigations

Sidney Resources Corporation recognizes several key risks inherent to the Warren District Project's development, particularly in a mining context involving exploration, permitting, and metallurgical processing. Below are the primary risks identified for Q2 FY2025 activities, along with corresponding mitigation strategies:

1. **Metallurgical Challenges (e.g., Encapsulation of Metals):** Assay results indicate partial recovery (20–50%) due to encapsulation in concentrates, potentially delaying efficient extraction of PGEs, precious metals, and REEs.  
**Mitigation:** Ongoing bench-scale tests and expanded programs (including POX, chlorination, and bioleaching options) are evaluating liberation strategies. In-house XRF for real-time stoichiometry adjustments and partnerships with experts like Dr. Jerry DeMenna ensure iterative improvements, while parallel underground coarse gold production provides revenue without dependency on complex metallurgy.
2. **Permitting and Regulatory Delays:** Activities such as access road realignment, Knott stockpile relocation, and water well construction require approvals from agencies like the USFS, IDWR, and IDEQ, which could face delays due to environmental reviews, cultural resource assessments, or agency backlogs.  
**Mitigation:** Engagement of Panorama Environmental, Inc., for NEPA/CEQA compliance and permit management streamlines the process. Proactive coordination with stakeholders, including Tribes and the Idaho SHPO, incorporates NHPA Section 106 protocols. Contingency timelines (e.g., targeting May 2026 for stockpile relocation) and alternative pathways (e.g., temporary water rights) provide flexibility.
3. **Operational and Infrastructure Risks (e.g., Water Supply Yield Uncertainty and Equipment Availability):** The new production well may yield lower-than-expected volumes, and drilling could be

impacted by weather or contractor schedules.

**Mitigation:** Pre-commitment of primary and backup drillers, flexible well design (e.g., adjustable depth and screen length), and advance site preparation mitigate delays. Baseline testing (e.g., constant-rate pump tests) and contingency for secondary locations ensure reliable supply, with integration into the process water balance for monitoring.

4. **Market and Commodity Price Volatility:** Fluctuations in prices for PGEs, Au/Ag, and REEs could affect project economics and revenue projections from underground production.

**Mitigation:** The dual-track strategy—focusing on near-term coarse gold revenue via conventional methods while advancing multimetal processing—diversifies income streams. Alignment with U.S. critical minerals policies through congressional engagements enhances strategic relevance and potential for government support or incentives.

5. **Environmental and Safety Risks:** Ground disturbance during road construction, stockpile relocation, or underground mining could lead to erosion, sediment delivery, or safety incidents.

**Mitigation:** Implementation of BMPs (e.g., rolling dips, silt fences, bioremediation), cultural stop-work protocols, and fire/safety guidelines under IFPL ensure compliance. Reclamation plans, including mycoremediation and native reseeding, promote long-term stability, with ongoing monitoring and adaptive management.

These risks are monitored through KPIs such as permitting milestones, recovery rates, and safety conformance, with updates provided in future disclosures.

**9. Summary & Outlook: Big picture.** The Warren District continues to demonstrate Tier-1 potential across PGEs, precious metals, and REEs while we advance a pragmatic, metallurgy-first development path. Mapping, assays, and reprocessing workstreams have tightened our geologic model and de-risked near-term cash flow.

#### **What we accomplished this period:**

- Geology & model (Sec. 1): Dual hypotheses (porphyry + impact overprint) remain supported by structure, alteration, and multi-element geochemistry; Steve Dobson's program sharpened targets for geophysics and a deep core test.
- Milling & re-runs (Sec. 2): Concentrate reruns reduced mass and improved grades; current inventory stands at 62 tons #3, 1,450 lbs high-grade #2, and 458 lbs high-grade #1. In-house Shimadzu XRF now delivers same-shift decisions (vs. lab waits up to ~60 days) as we finalize custom standards.
- Rare Earth Concentrates (Sec. 2): Initiated REC program to produce and ship concentrates to national REE processors. Initial sampling shows strong REE presence; we are developing improved gravity separations to meet processor concentration targets with Dr. Jerry DeMenna supporting metallurgical/REE recovery design.
- #3 cons assays (Sec. 2): Representative ranges (g/t) — Au ~188–503, Ag ~326–819, with selective Pt/Ir and ~70% digestion indicating encapsulation that guides liberation strategy.
- Access & roads (Sec. 3): Upland realignment proposed; maintenance plan pending. Panorama Environmental engaged to lead NEPA/permitting and cultural/biological studies.
- Knott stockpiles (Sec. 4): Defined a compliant plan to remove historic ore piles to private land and fully reclaim NFS sites, including cultural mitigation and bio/mycoremediation.
- Water supply (Sec. 5): IDWR application submitted; awaiting well tag. Drilling targeted Sept/Oct to have the well operational before winter.

- Policy engagement (Sec. 6): Meetings with Sen. Risch, Rep. Fulcher staff, and House NR/Energy & Mineral Resources staff aligned the project with national critical-minerals priorities; Carlyle Begay engaged to strengthen federal/Tribal affairs. Attendance at the Tribal mining symposium advances best-practice consultation.
- Underground plan (Sec. 7): August start to mine ~258 ft below the 1863 stope in coarse-gold pockets. A ~100 lb test produced 13.7 g Au (~302 g/t recovered basis), confirming a lower-complexity, faster path to revenue while Knott metallurgy scales in parallel.

**Why this strategy works:** We prioritize recoverability over speculative ounces: historic data → broad sampling → metallurgy-first learning → fit-for-purpose mining. This sequence compresses timelines to revenue, reduces technical risk, and keeps capital focused on what converts to saleable metal.

#### **Near-term milestones (next 60–120 days):**

1. Lock XRF calibration with custom standards; expand pilot batches for Au/Ag/Pt/Pd separations.
2. Finalize road O&M plan with USFS; advance NEPA/cultural surveys via Panorama.
3. Receive IDWR well tag; mobilize rig; complete drilling, testing, and tie-in pre-winter.
4. Commence underground headings; implement grade control; begin routine gravity/leach runs and dore shipments.
5. File haul plan and readiness items for Knott stockpile relocation; stage reclamation materials.

KPIs we will report. Underground tons; recovered Au/Ag (gravity vs. leach split); concentrate inventories and grades; XRF control-chart stability; well yield/quality; permitting milestones; safety and environmental conformance.

Outlook. With underground production initiating and critical infrastructure/permitting advancing, the project is positioned to generate near-term cash flow from coarse-gold horizons while we continue unlocking the multi-metal value in Knott concentrates. This two-track plan aligns with national priorities for domestic critical minerals and builds a durable foundation for scale.

#### **Disclaimer**

This 2nd Quarter Activities Summary FY2025 contains forward-looking statements within the meaning of applicable securities laws, including but not limited to statements regarding future exploration results, production timelines, permitting approvals, metallurgical recoveries, revenue generation, infrastructure development, and the project's potential as a Tier-1 critical minerals asset. These forward-looking statements are based on current expectations, estimates, and projections as of August 13, 2025, and involve known and unknown risks, uncertainties, and other factors that may cause actual results, performance, or achievements to differ materially from those expressed or implied. Such factors include, but are not limited to, metallurgical challenges, regulatory delays, commodity price volatility, operational risks, environmental impacts, and changes in market conditions or government policies. Sidney Resources Corporation undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise, except as required by law. Investors are cautioned not to place undue reliance on these statements and should review the company's full disclosures on OTC Markets for a complete understanding of risks and assumptions. This report is for informational purposes only and does not constitute an offer to sell or a solicitation of an offer to buy any securities.

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

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

## 7) Legal/Disciplinary History

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

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



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/Construct.Site/Room Misd. A Case status as of 06/30/2025 is Open.

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

None

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

None

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

None

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

None

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

None

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

None

## 8) Third Party Service Providers

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

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

Securities Counsel

Name: Morgan E. Petitti, Esq

Address 1: 118 W Streetsboro Road #317

Address 2: Hudson, OH 44236

Phone: 330-697-8548  
Email: [PetittiLaw@gmail.com](mailto: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](mailto: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/](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](mailto: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](mailto: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:<sup>6</sup> Practice and Industry Specializations: Financial accounting and reporting, Income tax planning and preparation for business and individuals. Audit and attest (Governmental, nonprofit and private), Outsourced CFO, Accounting system design and internal controls. Professional Activities: An active member in American Institute of Public accountants (AICPA) and Idaho Society of Public Accountants (ISCPA), Past Board member of ISCPA, Past Treasurer, Coeur d'Alene Public Library Foundation, Past President of Leadership Coeur d'Alene class of 2011. Certifications: CPA – Idaho. Education: The University of Idaho - B.S., Finance, 1998, The University of Idaho - B.S., Economics, 1998

Provide the following qualifying financial statements:

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

### **Financial Statement Requirements:**

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

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



# Sidney Resources Corporation (An Exploration Stage Company)

## Compiled Financial Statements

For the Periods Ended June 30, 2025 and December 31, 2024

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## Independent Accountants' Compilation Report

To the Board of Directors  
Sidney Resources Corporation  
Lewiston, Idaho

Management is responsible for the accompanying financial statements of Sidney Resources Corporation (An Exploration Stage Company) which comprise the balance sheets as of June 30, 2025 and December 31, 2024 and the related statements of income for the three months and the three months ended June 30, 2025 and June 30, 2024 and for the period beginning March 4, 2003 (inception) through June 30, 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, PLLC*

Coeur d'Alene, ID

August 11, 2025

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
JUNE 30, 2025 AND DECEMBER 31 2024		
	06/30/25	12/31/24
Assets		
Current Assets:		
Cash	\$ 5,187,441	\$ 7,131,999
Total Current Assets	5,187,441	7,131,999
Property and equipment, at cost:		
Equipment	136,405	47,660
Vehicles	229,230	212,682
Land	449,428	-
	815,063	260,342
Less accumulated depreciation	(94,526)	(51,635)
Net property and equipment	720,537	208,707
Other Assets:		
Prepaid mine lease - net of amortization	1,250,000	1,390,000
Intangible assets - net of amortization	2,975,000	1,215,000
Security deposit	22,695	22,695
Construction in progress	381,198	335,163
Lease acquisition costs	281,050	281,050
	4,909,943	3,243,908
Total Assets	\$ 10,817,921	\$ 10,584,614

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

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
JUNE 30, 2025 AND DECEMBER 31 2024		
	06/30/25	12/31/24
Liabilities and stockholders' equity		
Current liabilities:		
Credit cards due	\$ 48,935	\$ 36,951
Stock subscription deposits	115,522	4,855,522
Accrued interest	73,849	59,161
Total current liabilities	238,306	4,951,634
Longterm liabilities:		
Convertible promissory notes	1,450,000	750,000
Total liabilities	1,688,306	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, 56,633,360 and 26,533,345 shares issued and outstanding, respectively	8,455,240	4,300,000
Common stock - .0001 par value, 570,000,000 shares authorized, 374,869,134 and 366,335,800 shares issued and outstanding, respectively	7,655,215	5,553,215
Paid in capital	9,388,207	9,388,207
Deficit adccumulated during the exploration period	(16,425,598)	(14,414,993)
Total stockholders' equity	9,129,615	4,882,980
Total liabilities and stockholders' equity	\$ 10,817,921	\$ 10,584,614

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 SIX MONTHS ENDED JUNE 30, 2025 AND 2024					
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH JUNE 30, 2025					
	Three Months Ended		Six Months Ended		Since
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	Inception
<b>GROSS REVENUE</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>					
Advertising	\$ 2,692	\$ 816	\$ 42,439	\$ 110,666	\$ -
Bank charges	1,099	489	1,780	1,039	-
Computer and internet	1,079	892	2,368	2,503	-
Exploration costs	277,774	101,204	669,509	162,414	5,049,881
Amortization land lease	70,000	70,000	140,000	140,000	1,460,000
Fuel and equipment rent	90,002	125,454	190,118	244,131	-
Depreciation	17,466	22,683	34,932	28,660	131,445
Licenses and fees	121	211	216	281	-
Interest and finance charges	22,438	22,438	45,004	44,877	-
Insurance	32,380	7,155	32,532	7,261	-
Janitorial	6,300	6,000	20,800	12,000	-
Legal and accounting	5,012	90	5,378	2,120	-
Dues and subscriptions	3,434	2,037	9,716	3,247	-
Printing and postage	331	511	558	970	-
Office expenses	29	1,148	87	1,148	-
Officer wages	333,000	125,667	666,000	264,667	1,658,144
Rent	27,770	28,911	56,491	59,656	-
Professional fees	81,111	23,541	124,777	41,047	-
Repairs	-	3,762	2,000	24,884	-
Research and development	-	-	-	-	154,649
Supplies	508	2,827	1,067	7,283	-
Meals and entertainment	2,140	-	2,917	-	-
Taxes - payroll	10,960	6,292	18,609	10,135	-
Telephone	317	338	684	677	-
Travel	16,711	2,320	28,499	8,313	-
Wages	4,532	-	4,844	177	-
Administrative costs	-	-	-	-	10,310,971
Consulting	5,504	6,500	7,004	6,500	-
Miscellaneous	(1,075)	198	6,647	28,750	-
Total expenses	1,012,881	561,484	2,116,222	1,213,406	18,765,090
Net loss before other income (expenses)	(1,012,881)	(561,484)	(2,116,222)	(1,213,406)	(18,765,090)
<b>OTHER INCOME (EXPENSES)</b>					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	-	-	1,480,500
Interest income	55,901	-	105,617	-	125,647
Cancelled Conversion Agreement	-	-	-	(18,000)	(76,000)
<b>NET (LOSS) INCOME</b>	\$ (956,980)	\$ (561,484)	\$ (2,010,605)	\$ (1,231,406)	\$ (16,425,598)

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 JUNE 30, 2025 AND 2024			
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH JUNE 30, 2025			
	Six Months 6/30/2025	Six Months 6/60/2024	Since Inception
<b>Cash flows from operating activities</b>			
<b>Net Income (Loss)</b>	<b>\$ (2,010,605)</b>	<b>\$ (1,231,406)</b>	<b>\$ (16,425,598)</b>
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	-	-	(77,000)
Stock for services	77,240	-	374,411
Stock for services cancelled	-	-	(912,500)
Stock errors in prior periods	-	-	(2,000)
Interest	14,688	44,876	73,848
Depreciation and amortization	174,932	168,660	1,501,370
Deposits-in-transit	-	-	-
(Increase) decrease in prepaid expenses	-	-	2,111
Increase (decrease) in accounts payable	-	-	3,336
Increase (decrease) in accrued liabilities	19,943	31,742	30,865
Increase (decrease) in deposits	-	(132,693)	152,073
Total Adjustments	286,803	112,585	1,146,514
Net cash provided (used) by operating activities	(1,723,802)	(1,118,821)	(15,279,084)
<b>Cash flow from investing activities</b>			
Purchase of Intangible Assets	-	-	(2,896,050)
Gross proceeds on sale of equipment	-	-	30,683
Cash payments for the purchase of property	(314,721)	(36,393)	(607,471)
Cash payments for building in progress	(46,035)	(2,940)	(371,388)
Net cash provided (used) by investing activities	(360,756)	(39,333)	(3,844,226)
<b>Cash flow from financing activities</b>			
Proceeds from issuance of common stock	-	368,000	14,280,500
Proceeds from issuance of preferred stock	140,000	450,000	8,455,000
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	140,000	818,000	24,310,751
Net increase (decrease) in cash and equivalents	(1,944,558)	(340,154)	5,187,441
Cash and equivalents, beginning of year	7,131,999	607,683	-
<b>Cash and equivalents, end period</b>	<b>\$ 5,187,441</b>	<b>\$ 267,529</b>	<b>\$ 5,187,441</b>

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

<b>SIDNEY RESOURCES CORPORATION</b>								
(An Exploration Stage Company)								
<b>STATEMENT OF SHAREHOLDERS' EQUITY</b>								
For the Period Beginning March 4, 2003 (Inception) through June 30, 2025						Deficit		
						Additional	Accumulated	
	Revenue Sharing	Warrants	Preferred	Common Stock		Contributed	During	
	Agreement		Stock	Shares	Amount	Capital	Exploration	Total
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)
<b>Balances at December 31, 2003</b>	-	-	-	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)
<b>Balance at December 31, 2004</b>	-	-	-	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)
<b>Balance at December 31, 2005</b>	-	-	-	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)
<b>Balance at December 31, 2006</b>	-	-	-	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)
<b>Balances at December 31, 2007</b>	-	-	-	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)
<b>Balance at December 31, 2008</b>	-	-	-	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)
<b>Balance at December 31, 2009</b>	-	-	-	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)
<b>Balance at December 31, 2010</b>	-	-	-	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)
<b>Balance at December 31, 2011</b>	-	-	-	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)
<b>Balance at December 31, 2012</b>	-	-	-	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
<b>Balance at December 31, 2013</b>	-	-	-	91,916,830	9,192	3,487,395	(3,264,759)	231,828

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

<b>SIDNEY RESOURCES CORPORATION</b>								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)								
For the Period Beginning March 4, 2003 (Inception) through June 30, 2025								
	Revenue Sharing	Warrants	Preferred	Common Stock		Additional	Deficit	
	Agreement	Shares	Stock	Shares	Amount	Contributed	Accumulated	
						Capital	During	Total
							Exploration	
							Period	
<b>Balance at December 31, 2013</b>	\$ -	-	-	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)
<b>Balance at December 31, 2014</b>	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)
<b>Balance at December 31, 2015</b>	\$ 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)
<b>Balance at December 31, 2016</b>	\$ 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)
<b>Balance at December 31, 2017</b>	\$ 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)
<b>Balance at December 31, 2018</b>	\$ 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)
<b>Balance at December 31, 2019</b>	\$ 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)
<b>Balance at December 31, 2020</b>	\$ 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)
<b>Balance at December 31, 2021</b>	\$ 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)
<b>Balance at December 31, 2022</b>	\$ -	\$ 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.

<b>SIDNEY RESOURCES CORPORATION</b>								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)							Deficit	
For the Period Beginning March 4, 2003 (Inception) through June 30, 2025							Accumulated	
	Warrants	Preferred Stock		Common Stock		Additional	During	
	Shares	Shares	Amount	Shares	Amount	Contributed	Exploration	
						Capital	Period	Total
<b>Balance at December 31, 2022</b>	\$ 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
<b>Balance at December 31, 2023</b>	\$ 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)
<b>Balance at December 31, 2024</b>	\$ 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	\$ -	27,700,015	\$ 4,155,000	166,667	\$ 25,000	\$ -	\$ -	\$ 4,180,000
Stock for acquisitions	-	-	-	8,000,000	2,000,000	-	-	2,000,000
Stock for services	-	2,400,000	240	366,667	77,000	-	-	77,240
Stock for conversion	-	-	-	-	-	-	-	-
Return of stock (rescission)	-	-	-	-	-	-	-	-
Net loss for the 6 months ended	-	-	-	-	-	-	(2,010,605)	(2,010,605)
<b>Balance at June 30, 2025</b>	\$ 56,551	56,633,360	\$ 8,455,240	374,869,134	\$ 7,655,215	\$ 9,388,207	\$ (16,425,598)	\$ 9,129,615

[Remaining section intentionally blank]

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

**Sidney Resources Corporation**  
**(An Exploration Stage Company)**  
**Notes to Financial Statements**  
**June 30, 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**  
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**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**  
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**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 6 months ended June 30, 2025 the Company issued 166,667 shares of common stock valued at \$25,000; 366,667 shares of common stock issued for services valued at \$77,000; 7,040,000 shares of common stock for unpatented claims valued at \$1,760,000; 960,000 shares of common stock for land valued at \$240,000 and issued 27,700,015 of preferred stock valued at \$4,155,000; 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)**  
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**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 June 30, 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)**  
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**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)**  
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**June 30, 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 June 30, 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 3<sup>rd</sup> quarter of 2020, or if the Company fails to do major mining work by the end of December 31 in any year where mining work was not completed. The lease was paid with the issue of 20,000,000 shares of restricted stock. There will be a royalty payment that will be 6% of net smelter returns. The value of the stock is be reflected in prepaid expenses.

The lease guarantees Sidney Resources Corporation the exclusive rights and options to lease the Lucky Ben Mine Group Properties and mineral rights located within the Warren Mine District of Idaho. The lease will be amortized over 60 months. Amortization for the three months ended June 30, 2025 was \$70,000 and for the six months ended June 30, 2025 was \$140,000 and accumulated amortization was \$1,400,000 at June 30, 2025 and \$1,260,000 at December 31, 2024.

**Sidney Resources Corporation**  
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**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.

During the second quarter of 2025, the Company acquired 1900 acres of unpatented claims along with 168 acres of private land in exchange for 8,200,000 common shares valued at \$0.26 per share.

**NOTE 4 – RELATED PARTIES**

The officers and members of the Board of Directors have received stock and cash as compensation. The amounts paid to date include past Directors and Officers.:

		<b>Cash</b>	<b>Stock Shares</b>	<b>Stock Value</b>
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

**Sidney Resources Corporation**  
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**NOTE 5 – REVENUE SHARING AGREEMENT**

During the 4<sup>th</sup> 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 June 30, 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.

**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 June 30, 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.

Since inception the Company has issued 146,081,833 shares valued at \$3,763,926 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 960,000 shares valued at \$240,000 for land.

There were 374,869,134 shares outstanding as of June 30, 2025 and 366,335,800 outstanding at December 31, 2024.

**Sidney Resources Corporation**  
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**NOTE 6 – STOCKHOLDERS' EQUITY (continued)**

**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 June 30, 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.

Since inception the Company has issued 2,400,000 shares valued at \$240 for services.

There were 56,633,360 shares outstanding as of June 30, 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.

**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.

**Sidney Resources Corporation**  
**(An Exploration Stage Company)**  
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**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 2025 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.

**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.

**Sidney Resources Corporation**  
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**NOTE 12 – CONVERTIBLE PROMISSORY NOTES (continued)**

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.

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.



**Sidney Resources Corporation**  
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**NOTE 12 – CONVERTIBLE PROMISSORY NOTES (continued)**

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.

**NOTE 13 – SUBSEQUENT EVENTS**

Second Quarter Activities Summary

During the second quarter, the Company achieved several significant milestones in advancing the Warren District Project.

We finalized the design plan for the new 50-ton-per-day mill to be located at the Warren District Project site. In support of this development, we entered into a contract with Panorama Environmental Services, a leading firm specializing in environmental permitting and compliance for mining and energy projects. Our primary contact at Panorama Environmental is Keri Hill, who brings extensive expertise in navigating complex regulatory processes. The firm will lead the permitting efforts for the relocation of the Knott Mine ore piles to the mill site.

We also entered into a consulting agreement with Carlyle Begay, a former Senator from the State of Arizona, to advise the Company on legislative affairs and communications strategies. Mr. Begay's background in public policy, energy, and infrastructure development brings valuable insight to our government and stakeholder engagement efforts.

We submitted an operations plan for the Knott Mine ore piles to the McCall Ranger District of the Payette National Forest for review and comment. In addition, we filed an SF-299 application seeking authorization for the construction of a new access road to the Lucky Ben Claim group.

The management team also conducted strategic outreach in Washington, D.C., meeting with Idaho Senator Jim Risch, Idaho Congressman Russ Fulcher's office, the House Natural Resources Committee, and the House Subcommittee on Energy and Minerals to discuss the Company's projects and objectives.

## **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.

August 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.

August 14, 2025 [Date]

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

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