

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

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

Pink Current Information Tier

To qualify for the Current Information Tier:

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

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

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

Annual or Quarterly Reports are composed of:

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

Qualifying Financial Statements include:

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

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

¹ These Guidelines have been designed to encompass the “current information” requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

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

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

Pink Limited Information Tier

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

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

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such

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

Material corporate events may include:

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

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

Sidney Resources Corporation

101 Mill Street, Warren, ID 83671

509-552-9858

<https://sidneyresources.com/>

Info@sdrccorp.com

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

376,652,467 as of September 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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

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

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

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

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

NA

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

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

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

None

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

None

Address of the issuer's principal executive office:

101 Mill Street, Warren, Idaho 83671

Address of the issuer's principal place of business:

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

Mailing Address: 11806 NE 54th CT, Vancouver, WA 98686.

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>September 30, 2025</u>
Total shares outstanding:	<u>376,652,467</u> as of date: <u>September 30, 2025</u>
Total number of shareholders of record:	<u>2080</u> as of date: <u>September 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>September 30, 2025</u>
Total shares outstanding:	<u>58,666,695</u> as of date: <u>September 30, 2025</u>
Total number of shareholders of record:	<u>85</u> as of date: <u>September 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, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

<u>01/10/2023</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Timothy Powers</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>01/10/2023</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Lowell Jay and Donna Holmes</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>01/23/2023</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Guy Tiede</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/07/2023</u>	<u>NEW</u>	<u>21,786</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>*Robert Girardi & Mary Girardi</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/28/2023</u>	<u>NEW</u>	<u>62,500</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>*John Shortsleeve</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/23/2023</u>	<u>NEW</u>	<u>108,980</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>*Suzanne Konicke</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/03/2023</u>	<u>NEW</u>	<u>5,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Corey Schram</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/03/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Philip Foley & Gretchen Foley</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/06/2023</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Daniel Kavemeier</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/10/2023</u>	<u>NEW</u>	<u>10,000,000</u>	<u>Common</u>	<u>0.1355</u>	<u>NO</u>	<u>*Michael Irish & Rachel Irish</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/10/2023</u>	<u>NEW</u>	<u>12,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>F & H Mining LLC Roy Sterns</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/11/2023</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Robert & Ellen Borst</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2023</u>	<u>NEW</u>	<u>32,694</u>	<u>Common</u>	<u>0.0001</u>	<u>YES</u>	<u>Barbara Hale Richlen & Matthew Richlen</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/01/2023</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>John Shortsleeve</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/29/2023</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Edward & Kristen Maas</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/06/2023</u>	<u>NEW</u>	<u>638,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>ROBERT BORST & ELLEN BORST</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/17/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Equity Trust Company FBO Amelia Rigel IRA Blake Rigel</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/17/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Equity Trust Company Cust FBO Eli Rigel IRA Blake Rigel</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/17/2023</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Equity Trust Company Cust FBO Eli Rigel IRA Blake Rigel</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>8/09/2023</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>JACOB SUTHERLUN</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>08/09/2023</u>	<u>NEW</u>	<u>5,000,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Scott Hall</u>	<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>
<u>12/28/2023</u>	<u>NEW</u>	<u>4,500</u>	<u>Common</u>	<u>\$0.30</u>	<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 Don Jones	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>

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 Don Jones	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>

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>
08/26/2025	<u>New</u>	200,000	<u>Common</u>	<u>\$0.39</u>	<u>No</u>	Bryce Petty	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
09/11/2025	<u>New</u>	500,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	*Julie B Konicke	<u>NA</u>	<u>Restricted</u>	<u>Exempt</u>
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>09/30/2025</u> Common: <u>376,652,467</u>									
Preferred: <u>58,666,695</u>									

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

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

The 21,786 shares issued to Robert Girardi & Mary Girardi were discounted to the price of \$0.0001 as warrant shares that were included in a previous private offering with the overall share price for the total investment was \$0.15000. The 62,500 shares issued to John Shortsleeve were discounted to the price of \$0.0001 as warrant shares that were included in a previous private offering with the overall share price for the total investment was \$0.15000. The 108,980 shares issued to Suzanne Konicke were discounted to the price of \$0.0001 as warrant shares that were included in a previous private offering with the overall share price for the total investment was \$0.15000. The 10,000,000 shares of restricted common stock issued to Michael and Rachel Irish were issued in exchange for 100 percent ownership for the company Irish Metals LLC. The 50,000 shares of restricted common stock issued to Brent Wyland on 10/20/2023 were shares issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The shares issued on 12/12/2023 to Brent Wyland, Mary Wyland, Michael Wyland, and Joseph Haak were shares issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The shares issued on 12/13/2023 to Joseph Cathcart were shares issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 450,000 shares of restricted common stock issued on 01/29/2024 to Kim Thomas were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 450,000 shares of restricted common stock issued on 01/29/2024 to James & Lori Heinen were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 300,000 shares issued to Merry Hardy & Steve Ambrose on 2/5/2024 were purchased in October of 2023, but due to a communication error the issuance of the shares was delayed. The 450,000 shares of restricted common stock issued on 03/07/2024 to Tom & Jeanne Binder were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 450,000 shares of restricted common stock issued on 03/07/2024 to Robert & Lorraine Schaff were issued in exchange for a cash investment in 2014 as part of a revenue share agreement that has since been converted to shares of restricted common stock at the average of the share price at the time the investment was made. The 650,000 shares of common stock issued on 4/8/2024 to William Thomas Baker were from William Thomas Baker exercising his warrant options for accounting services valued at \$65,000 over a period of 8 years under the previous President and CEO Bill Brown. The 650,000 shares of common stock issued on 4/26/2024 to William Thomas Baker were issued in error by Pacific Stock Transfer when initiating the cancellation of warrant shares in the same amount requested by Sidney Resources Corporation after the original warrants were exercised by William Thomas Baker. A request has been submitted for the 650,000 shares issued in error to be cancelled. The adjustment will be made in the third quarter reporting. The shares issued on 10/18/2024 were issued to Robert & Ellen Borst upon the exercise of their warrant shares made available through a previous investment. The 650,000 common shares cancelled on 10/5/2025 were issued as duplicate shares by PST in error and were returned to Sidney Resources Corporation. Common shares issued on 10/18/2024 to Michael J Reisel were issued upon the execution of warrant shares issued for prior services. Date of acquisition for Reisel's shares was 10/06/2023. Shares issued on 10/23/2024 to National Bureau of Mines share price was determined by the date of the stock market price on the date of invoicing for services was received which was \$0.23 on 09/03/2024. The 33,334 shares issued on 01/13/2025 were issued in error. The shares were previously issued in the 4th QTR of 2025. A request to cancel said shares and return them to the corporate treasury

has been submitted and will be updated in the 2nd quarter of 2025. The 2,000,000 shares of preferred class shares issued on 01/07/2025 to James E Scherrer were a duplicate issuance in error and a request to cancel the shares and have them returned to the corporate treasury has been issued. This item will be updated in the 2nd Quarter report. The 2,250,000 common restricted shares issued on 02/12/2025 by Pacific Stock Transfer were issued in error. The shareholder had initiated a transfer of shares to a trust account and instead of coding them as a transfer they were coded as a new issuance. The error will be corrected in the 2nd QTR and the shares will be returned to the corporate treasury. 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 Fernal Inc was cancelled and returned to the corporate treasury for failure to perform. The 500,000 shares issued to Julie B Konicke were issued in error. A request to transfer shares to Julie B Konicke was made by a shareholder as a gift. **Our Stock Transfer Agent issued the shares as new shares in error. A written request has been made to our Stock Transfer Agent to cancel the 500,000 shares issued in this transaction and correct the error by transferring shares as requested by the shareholder.**

B. Convertible Debt

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

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

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

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

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

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

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

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

4) Issuer's Business, Products and Services

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

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

Executive Summary

The third quarter of 2025 marked a period of significant advancement for Sidney Resources Corporation as we moved from development to near-operational readiness at our Warren District Project. Construction of the new mill facility progressed rapidly with the completion of grade and excavation work, foundation installation, and structural construction of the new building now underway. Equipment is being moved into place as we prepare for the final stages of assembly and commissioning.

During this quarter, the Company utilized the test mill to generate concentrates primarily for bulk sampling analysis rather than routine concentrate production. This approach was designed to confirm the location and continuity of free-gold-bearing ore pockets within the vein system. As part of this work, the mill required full cleaning, maintenance, and configuration changes prior to each bulk test run, which significantly slowed concentrate output. These steps were necessary to ensure that each sample accurately reflected the characteristics of the targeted vein material and to improve confidence in future grade control and recovery projections.

Throughout the quarter, our focus remained centered on three priorities: advancing mill completion and operational infrastructure, enhancing metallurgical and rare earth recovery processes, and laying the foundation for sustainable revenue generation. Every improvement, from optimizing the gravity flow circuit and achieving rare earth concentration targets, to securing permits and expanding our claim holdings is designed to transition Sidney Resources from a development-stage company to a consistent producer with reliable cash flow.

We continue to prioritize responsible operations, innovation, and transparency with our shareholders and stakeholders. Each milestone achieved this quarter, whether in construction, permitting, technology, or community relations represents a deliberate step toward establishing Sidney Resources as a leader in sustainable precious and critical mineral production within the United States.

Construction and Mill Development

During the third quarter of 2025, Sidney Resources Corporation achieved major milestones in the construction and development of its new milling facility at the Warren District Project. The engineering, grading, and foundation work were completed, and the 3,600-square-foot ClearSpan building was fully constructed. The team also began the process of moving and installing key components of the milling circuit, marking a significant transition from infrastructure development to operational readiness.

To ensure the mill's long-term operational stability, the Company expanded its on-site infrastructure with a 30,000-gallon increase in water storage capacity and a 20,000-gallon increase in diesel fuel storage. Although the well drilling was delayed due to weather and access concerns, the U.S. Forest Service – McCall Ranger District of the Payette National Forest issued a notice to the Idaho Department of Water Resources that they would not contest the well permit, allowing approval to move forward. The expanded water storage provides a reliable supply for mill operations until well installation can be completed in the spring.

In addition, the Company upgraded its electrical system by replacing two 45 KW generators with two 100 KW units, providing both increased power output and redundancy. For a remote site that is inaccessible by vehicle from late November through June, these improvements are critical. Reliable access to power, fuel, and water ensures continuous operation and prevents costly shutdowns or production interruptions during the winter months, when access is limited to snowmobiles or snow cats. These redundancies also protect the investment in equipment and ensure that production targets can be maintained even in challenging conditions.

The new ClearSpan structure provides a heated, enclosed environment that allows ore to be stored and processed year-round. This is a major improvement over prior conditions, where frozen ore presented significant operational challenges. In a water- and gravity-based milling circuit, frozen ore restricts flow through the jaw crusher and ball mill, reducing throughput and disrupting the separation process on the shaker tables. By eliminating this issue, Sidney Resources has increased efficiency, consistency, and overall mill capacity.

The milling circuit itself is being enhanced with several key additions designed to improve recovery and throughput. The installation of an impact crusher ahead of the jaw crusher will allow greater control over grind size and improve feed consistency to the ball mill. The addition of three Diester shaker tables to supplement the existing Mt. Baker shaker table will significantly improve separation performance and increase production capacity. Diester tables are known for their precision in stratifying and concentrating materials by specific gravity, allowing for more effective recovery of rare earth elements, precious metals, base metals, and magnetics.

Further enhancements include the integration of spirals and flotation cells currently being evaluated with equipment vendors. These will further optimize recovery of fine material and improve separation efficiency within the circuit. A new automated feed system is also being installed, replacing the previous manual skid steer loading method with a conveyor and controlled hopper system to ensure consistent feed rates. This automation represents a major operational improvement, reducing labor costs, increasing safety, and maintaining uniform material flow for more accurate cuts and higher recovery rates.

Collectively, these infrastructure and equipment upgrades position Sidney Resources for the transition to sustained operations and revenue generation. Each improvement, whether in construction, power, water, fuel, or process design, adds measurable value to the Company by increasing reliability, efficiency, and the quality of its mineral concentrations. The completion of this phase marks a pivotal step toward commercial production and supports Sidney Resources' broader strategy to establish a long-term, sustainable mining operation in the Warren District.

Metallurgical and Processing Advances

During the third quarter of 2025, Sidney Resources Corporation made significant progress in advancing the metallurgical understanding and processing development necessary to recover and separate both rare earth elements (REEs) and precious metals from the complex polymetallic ore found in the Warren District. The company's objective continues to be the transformation of this knowledge into efficient, saleable production streams capable of generating sustainable revenue.

Testing conducted jointly by Sidney Resources Corporation and Western Frontier Exploration and Mining Company under the supervision of Steve Dobson and Guy Saco confirmed that the Warren District hosts exceptional concentrations of rare earths, tungsten, and platinum group metals. Analyses from both leach residuals and gravity concentrates revealed Knott Vein residuals with up to 55% total elemental rare earths (TREO) and 65% rare earth oxide equivalent (REO), while Lucky Ben concentrates achieved up to 30% TREO and 36% REO using mechanical gravity recovery only.

It is important to note that prior to the rare earth testing, all precious metal-bearing material, including gold (Au), silver (Ag), copper (Cu), tungsten (W), antimony (Sb), and titanium (Ti), was removed from the concentrate using magnetic and gravity recovery methods. This step ensured that the reported REE concentration values reflect a true measure of rare earth content rather than contributions from other heavy metallic phases. Achieving a 30% REO target concentration level was a critical milestone, as it met the specifications provided by a U.S.-based rare earth processor currently importing the majority of its monazite supply from Australia and Madagascar. The processor has now requested samples for its own testing, and material has been prepared for shipment early in Q4. This development marks the beginning of a potential domestic offtake relationship that could evolve into a long-term partnership for U.S.-based supply.

Parallel to the rare earth concentration work, Sidney Resources continued to advance its efforts to unlock the metallurgy required for full recovery and separation of the precious metals contained within the ore. While bulk testing at the mill is currently producing visible free gold, XRF testing indicates that only approximately 20% of the gold and associated precious metals are being recovered. This limited recovery is due to the highly complex and encapsulated nature of the ore, which requires additional processing optimization. To address this, the company has engaged multiple independent laboratories to perform ore roasting and grind studies designed to enhance liberation of the encapsulated metals and improve downstream recovery. Results from these studies are

expected in early Q4 and are anticipated to play a key role in refining both leaching and gravity separation protocols.

Sidney Resources has also engaged Hazen Research, Inc., one of the industry's leading metallurgical laboratories, to conduct additional third-party analysis and process development for both separation and recovery optimization. These studies will be used to finalize process parameters that can transition laboratory and pilot-scale testing into full-scale production for revenue generation.

Within the underground workings, bulk testing operations were expanded to include ore pockets identified during the quarter. Crews successfully drove directly under the area historically referred to as the First Stope, which had been previously mined, and discovered evidence of a fault shift that displaced the primary ore pocket. Multiple long holes were driven to locate the pocket, and bulk sampling is underway. Based on geological assessments and historical data from GoldStone's trenching and drill work completed in 1983–1984, it is now believed that the main ore body lies just to the east of the current face. In early Q4, the team will begin ramping down and driving a drift beneath those locations, a distance of less than 100 feet from the current heading. These developments represent meaningful progress toward accessing higher-grade ore for mill feed.

To help shareholders better understand the metallurgical process, it is important to distinguish between assay results and recovery results. An assay measures the total content of a metal present in a sample — essentially, what is in the rock. Recovery, however, measures how much of that metal can actually be extracted and captured through processing. High assays are promising indicators of resource potential, but true revenue depends on recovery efficiency. Sidney Resources' ongoing metallurgical studies and circuit enhancements are specifically focused on improving recoverability so that the high assay values translate into strong, saleable production.

Although bulk testing at this stage is limited in scale, the production of visible free gold, even in small quantities, is a strong indication of system potential. All recovered gold is being stored, and as throughput increases with the completion of the new mill and circuit improvements, these accumulations will contribute to the first revenue-generating precious metal sales.

The metallurgical progress achieved during Q3, combined with the confirmation of world-class rare earth grades has substantially increased the technical and strategic value of the Warren District Project. The results position Sidney Resources not only as a future domestic supplier of rare earths but also as a diversified producer of precious and critical metals vital to U.S. economic and national security interests. These accomplishments strengthen the company's position for federal partnerships, future grant opportunities, and potential offtake agreements, providing both market confidence and long-term growth potential for shareholders.

Research and Collaboration

During the third quarter of 2025, Sidney Resources Corporation continued to expand its research collaborations with leading analytical and metallurgical institutions to accelerate the development of efficient recovery and separation processes for its rare earths, precious metals, and base metals. This multi-laboratory approach allows independent validation of findings and ensures that process designs are grounded in rigorous scientific data and sound engineering practice.

PTOE Laboratory Studies – Ore Roasting and Metallurgical Breakthroughs

Dr. Jerry DeMenna of PTOE Services LLC (Chem-Chek Laboratories) completed an extensive Process Development Program (PDP) focused on the *Knott Vein Concentrate*. The study employed a series of roasting and leaching protocols designed to break down the ore matrix, remove interfering base metals, and liberate encapsulated precious metals.

Through controlled heating cycles ranging from 375°C to 650°C, followed by sequential leach and acid wash steps, the program achieved a threefold concentration increase in the precious metals within the enriched hematite product. The roasting process effectively “opened” the mineral matrix, freeing nearly 90% of the gold and silver for cyanide extraction that had previously been locked within complex mineral phases.

The results confirmed the Knott Vein ore’s rich polymetallic composition and its strong response to advanced thermal and chemical processing. Post-treatment assays recorded significant increases across platinum group metals (PGMs), including platinum, iridium, rhodium, osmium, and palladium as well as a substantial rise in both gold and silver content. These findings demonstrate that the ore’s complex nature can be successfully deconstructed to yield high-value, saleable metal fractions. This work represents a critical step toward developing an optimized, multi-stage processing system capable of extracting each metal group efficiently while maintaining economic and environmental balance.

University of Alaska Fairbanks – Geological and Mineralogical Analysis

Sidney Resources has also initiated a collaboration with the University of Alaska Fairbanks (UAF) to perform advanced geological characterization of the Warren District ore. Initial plans include petrography (microscopic examination of thin rock sections) and mineral identification, which will help define the composition, texture, and relationships between minerals within the deposit.

Following that foundational work, UAF researchers plan to employ Raman spectroscopy and Electron Probe Microanalysis (EPMA), sophisticated tools that provide a molecular and elemental map of the ore’s mineral structure. These methods will allow scientists to determine the paragenesis, or the sequence of mineral formation, revealing how different metals and minerals formed together over time.

In layman’s terms, this work helps Sidney Resources understand “how the deposit came to be” what temperatures, fluids, and pressures created the mineralization and how the precious and rare earth metals are locked within their host minerals. This knowledge is essential for designing effective extraction techniques and predicting where the richest zones may occur underground.

Hazen Research, Inc. – Engineering and Process Design

Sidney Resources has engaged Hazen Research, Inc., one of the most respected metallurgical engineering firms in North America, to assist in developing separation and recovery systems capable of scaling laboratory

successes into commercial production. Hazen’s role includes both analytical verification and engineering design, integrating findings from PTOE, UAF, and Sidney’s in-house testing into a comprehensive flow sheet for full-scale mill operations.

In simple terms, Hazen’s work translates the “science” of the ore into a practical, working system identifying the best equipment, process sequence, and chemical or physical methods needed to recover each metal type. This is complex work because each metal behaves differently under processing conditions. Gold may be liberated by heat and cyanide leaching, while rare earths respond better to acid or salt fusion, and platinum group metals require specialized collection and refining steps. Developing one unified circuit capable of handling such diversity requires precision engineering and extensive testing.

The Path Forward

By coordinating the analytical precision of PTOE Labs, the mineralogical expertise of UAF, and the engineering capabilities of Hazen Research, Sidney Resources is methodically building the scientific foundation for efficient, scalable recovery. Each partner contributes a critical piece to understanding how to maximize value from the Warren District ore — from identifying the minerals to unlocking them and finally recovering them as saleable products.

This collaborative framework reflects the Company’s commitment to technical excellence and its strategy of transforming research into sustainable production and long-term revenue growth. As results from these studies are finalized in early Q4, Sidney Resources will integrate the data into its process design and prepare for the next phase of pilot-scale recovery operations.

Permitting and Regulatory Progress

During the third quarter of 2025, Sidney Resources Corporation continued to advance critical permitting efforts supporting the long-term operation and environmental compliance of the Warren District Project. These activities include the Lucky Ben access road application, water well authorization, Knott Vein material relocation, and continued coordination with both the Payette National Forest and the State of Idaho on water and air quality permits.

Access Road Authorization

Sidney submitted a Standard Form 299 application to the U.S. Forest Service, Payette National Forest, McCall Ranger District, seeking authorization for a new two-mile access road alignment to the Lucky Ben Mine site. The new road replaces a steep, eroded historic route that has suffered from years of deferred maintenance and runoff into Arlise Gulch. The proposed route follows a more stable north-facing slope with reduced grade, minimizing sediment transport and improving both safety and long-term environmental performance.

This project is essential because Sidney’s privately owned properties, including the patented Lucky Ben and Unity claims are inholdings entirely surrounded by National Forest System lands. Access authorization from the U.S. Forest Service is therefore required to reach the private property. The new route represents a long-term

environmental improvement by replacing a deteriorated historic road with a sustainable alignment that meets modern standards for erosion control and sediment management.

Unfortunately, staffing reductions and furloughs of key personnel within the U.S. Forest Service have slowed review and response times for pending applications. Despite these delays, Sidney continues to work directly with the Payette National Forest and State of Idaho regulatory agencies, including the Department of Environmental Quality (DEQ) and the Department of Water Resources (IDWR), to maintain progress on all required permits.

Water Well Authorization and Infrastructure Improvements

Sidney Resources also made important progress in securing authorization for the Lucky Ben Water Well, located on private land owned by Leland Minerals, LLC, which supports the mill facility and operational needs. The U.S. Forest Service, McCall Ranger District formally notified the Idaho Department of Water Resources that it would not contest Sidney's water well application, effectively clearing the way for the State of Idaho to proceed with approval.

While well drilling was postponed until spring 2026 due to early winter access constraints, Sidney proactively addressed water supply needs by expanding on-site water storage capacity by 30,000 gallons. This enhancement ensures reliable water availability for mill operations, dust suppression, and fire control. In addition, diesel fuel storage capacity was increased by 20,000 gallons, providing improved operational resilience and uninterrupted power generation through winter months when road access is limited to snowmobiles or snow cats. These infrastructure improvements are critical to maintaining continuity in a remote, high-elevation environment where utilities cannot be easily replaced or supplemented during the winter season. By ensuring adequate water, fuel, and power reserves, Sidney has created a self-sufficient operating platform that can maintain production through the harshest conditions.

Knott Vein Stockpile Relocation and Environmental Coordination

The Plan of Operations for the Lucky Ben Mine Project, developed in coordination with the Payette National Forest, details the relocation of approximately 1,900 cubic yards of historic Knott Vein stockpiled material from National Forest lands to privately owned property for controlled processing. This plan includes a comprehensive environmental protection strategy, covering erosion control, sediment retention, reclamation, and cultural resource protection.

All relocation and remediation activities are being designed to exceed National Environmental Policy Act (NEPA) and State of Idaho environmental standards. Reclamation will include regrading disturbed sites, stabilizing slopes, applying mycoremediation and bioremediation treatments, and reestablishing native vegetation to restore the natural habitat and hydrologic balance of the area.

Panorama Environmental Services – Permitting and NEPA Leadership

To guide this complex regulatory and environmental process, Sidney Resources has engaged Panorama Environmental, Inc., a nationally recognized environmental consulting firm headquartered in California with extensive experience in NEPA compliance, environmental permitting, and cultural and archaeological resource management.

Panorama's multidisciplinary team of environmental scientists, biologists, and archaeologists specializes in managing permitting processes for mining, energy, and infrastructure projects on public lands. Their qualifications include preparing Environmental Assessments (EAs) and Environmental Impact Statements (EISs) under NEPA, coordinating Section 106 cultural reviews, and leading multi-agency permitting efforts that require integration between federal and state agencies.

Panorama is serving as Sidney's lead consultant on the Lucky Ben and Knott Vein permitting processes, ensuring compliance with federal and state environmental laws, cultural resource preservation requirements, and permitting best practices. Their expertise allows Sidney to move forward efficiently while maintaining transparency, regulatory compliance, and environmental stewardship.

Strategic Advantage of Private Land Operations

Sidney's operational foundation on privately owned land remains one of its greatest strategic advantages. By conducting milling and processing activities on private ground, the company minimizes the number of federal permits required under NEPA and instead operates primarily under state-issued air and water quality permits. This approach significantly reduces administrative timelines, increases flexibility for future expansion, and provides more predictable regulatory oversight.

In effect, while Sidney must maintain compliance for access and reclamation activities on adjacent National Forest lands, its core operations are protected from the lengthy and uncertain federal permitting cycles that often delay development projects in the United States. This structure ensures both regulatory resilience and a clearer path to sustainable production and revenue.

Outlook

Despite federal staffing shortages and seasonal access limitations, Sidney Resources continues to make steady progress through proactive planning and partnership. The Company's engagement with Panorama Environmental, coordination with the Payette National Forest, and strong working relationships with Idaho DEQ and IDWR demonstrate its disciplined approach to responsible development.

As of the end of the third quarter, all major environmental and permitting initiatives remain on track, positioning Sidney to complete remaining authorizations in early 2026 and proceed confidently toward commercial operations and sustained revenue generation.

Geological and Exploration Work

During the third quarter of 2025, Sidney Resources Corporation continued to advance its exploration and geological programs across the Warren Mining District with a focus on expanding the company's understanding of the subsurface mineralization, identifying new rare earth and precious metal zones, and strengthening the long-term resource base for development.

Aerial Magnetism Survey

Sidney has selected a specialized contractor to perform a high-resolution aerial magnetism survey, scheduled for completion in early Q4 2025. This survey will utilize low-altitude aircraft equipped with sensitive magnetometers to measure subtle variations in the Earth's magnetic field caused by different rock types beneath the surface.

In simple terms, magnetic surveys act like a "geological X-ray," helping geologists map rock formations and locate hidden mineralized structures that cannot be seen from the surface. These magnetic signatures can reveal the presence of intrusive bodies, fault systems, and alteration zones often associated with gold, platinum group metals, and rare earth element (REE) deposits.

For the Warren District, the magnetism data will be used to create a three-dimensional subsurface model of the district's structure. This will guide future drilling and underground development by identifying potential ore-hosting systems and refining exploration targets with greater precision.

Induced Polarization (IP) Study

Following the completion of the aerial survey, Sidney plans to begin an Induced Polarization (IP) study in late Q2 or early Q3 of 2026. An IP survey is a geophysical method that measures how well rocks conduct and store electrical charge. Metallic minerals, particularly sulfides and conductive oxides, respond strongly to this type of testing.

In layman's terms, an IP survey measures the "electrical fingerprint" of the rocks underground. Areas containing disseminated sulfides, gold, silver, copper, or rare earth-bearing minerals typically show stronger responses. When combined with the magnetic data, the IP results provide a powerful tool for pinpointing zones of mineralization and estimating their continuity at depth.

Together, the aerial magnetism and IP studies will create a comprehensive geophysical foundation for the next stage of exploration and help identify targets for underground drilling and eventual resource definition.

Expansion of Claim Holdings

Based on new geological insights and regional mapping, Sidney Resources has initiated a major expansion of its land position in the Warren area. The company plans to add up to 380 new mining claims, expanding its total

holdings by approximately 7,600 acres. This represents one of the most significant increases in the project's history and solidifies Sidney's position as a dominant mineral rights holder in the district.

The expanded claim block encompasses ground with documented historic production of antimony, gold, and silver, as well as areas now recognized through modern mapping to contain pegmatite dikes and pegmatitic structures.

Significance of Pegmatite Dikes and Rare Earth Mineralization

The discovery of pegmatite dikes is of great geological and strategic importance. Pegmatites are coarse-grained igneous rocks formed from the last, mineral-rich stages of magma crystallization. Because they concentrate incompatible elements, those that do not fit easily into the crystal structures of common rock-forming minerals, they are often highly enriched in rare earth elements (REEs), lithium, tantalum, niobium, and other critical metals.

In the context of the Warren District, the presence of pegmatitic structures strongly supports the interpretation that the region hosts a deep, evolving magmatic-hydrothermal system capable of concentrating both precious and critical minerals. These findings align with the company's previous identification of REEs, tungsten, and platinum group metals within the Knott Vein and Lucky Ben systems, suggesting a broader mineralized footprint than originally understood.

Underground Development and Drill Planning

Underground geological work during the quarter focused on mapping historic workings and preparing for the next phase of exploration drilling. Sidney's geologists have identified multiple previously mined stopes with strong potential for additional ore pockets below or adjacent to past production zones.

The company is now developing plans for an underground drilling program designed to:

- Intersect the downward extensions of known high-grade structures;
- Evaluate continuity between existing workings and newly discovered mineralized zones; and
- Generate the data required to classify resources under recognized standards toward bankable or proven reserves.

These drill results, when integrated with the aerial and IP data, will provide the geological and economic basis for detailed mine planning, mill throughput projections, and reserve reporting.

Strategic Outlook

Sidney Resources' continued investment in exploration and claim expansion reflects a deliberate strategy to build a diversified, multi-metal resource base that supports both near-term production and long-term growth. The integration of cutting-edge geophysics, traditional underground mapping, and regional claim acquisition

will enable the company to better define the district’s full potential and advance its position as a key domestic source of rare earths, precious metals, and strategic materials vital to the United States.

Technology and Innovation

A major milestone for Sidney Resources Corporation was achieved during the third quarter of 2025 with the issuance of U.S. Patent No. 12,448,888, titled “*Method and Apparatus for Using Electromagnetic Radiation in Narrow Vein Mining,*” granted by the United States Patent and Trademark Office. The patent, developed by inventors Gary Mladjan, Gabriel Achenbach, and David Irish, and assigned to Sidney Resources Corporation, covers a breakthrough mining system that employs focused laser-based electromagnetic radiation to thermally fracture, melt, or vaporize rock formations in narrow vein deposits.

Overview of the Laser Mining Technology

This patented system represents a paradigm shift in how ore can be extracted from confined or precision-controlled environments. Traditional mechanical or explosive mining methods generate significant vibration, dilution, and waste. By contrast, Sidney’s laser technology uses a thermal fracturing scanhead that projects a concentrated beam to heat and fracture the rock face with minimal physical disturbance. The process can precisely remove ore material, leaving host rock largely intact while simultaneously creating a safer and cleaner mining environment.

The system’s applications extend beyond ore extraction. It can be used for preparation of drill holes, safety bolting, drifting, and stope expansion, all while reducing energy use and environmental impact. Because it eliminates the need for blasting, it minimizes dust generation, enhances selectivity, and offers an environmentally responsible approach aligned with modern sustainable mining principles.

Significance of the Patent Issuance

The issuance of this patent formally establishes Sidney Resources Corporation as the exclusive holder of a proprietary mining technology with wide-ranging industrial and commercial potential. It positions the company as an innovation leader in the emerging field of laser-assisted mining, a sector gaining international attention for its potential to reduce operational costs, improve safety, and lower carbon emissions.

From a corporate perspective, this patent represents both a tangible intellectual asset and a strategic differentiator in the marketplace. It enhances Sidney’s valuation, provides opportunities for licensing and joint ventures, and underscores the company’s commitment to advancing cleaner, more efficient mining technologies. The patent also serves as the foundation for ongoing research and development partnerships aimed at further refining the system and exploring its integration into specific ore environments such as those found in the Warren District.

Research, Development, and Partnerships

Sidney is exploring its research and development initiatives to further refine and expand the applications of its newly patented laser mining technology. The company is working to identify potential engineering and technology partners to enhance beam control, improve energy efficiency, and optimize material recovery rates across a variety of ore types. These efforts are focused on transitioning the technology from laboratory proof-of-concept to fully deployable field equipment suitable for both underground and surface mining environments.

In addition to its terrestrial applications, the system's precision and non-mechanical extraction capabilities make it uniquely suited for off-world mining and resource recovery in extreme or low-gravity environments. The ability to thermally fracture and vaporize rock without traditional drilling or blasting methods presents a major advantage for operations on the Moon, Mars, and asteroids, where conventional mining techniques are impractical.

Sidney has already been contacted by companies actively developing off-world mining technologies to explore potential collaboration and joint research opportunities. These discussions underscore the broader industrial relevance and adaptability of the company's laser-based system beyond Earth applications.

Through these initiatives, Sidney Resources is positioning itself not only as a leader in sustainable, precision-based mining solutions on Earth but also as a forward-thinking innovator contributing to the next generation of space resource development technologies.

Integration of Spirals and Flotation Equipment

In parallel with this innovation work, Sidney is collaborating with multiple equipment suppliers to test and integrate spirals and flotation cells into the mill circuit currently under construction. These systems are designed to enhance separation efficiency for rare earth elements (REEs), precious metals, and base metals through improved particle classification and mineral concentration.

However, the operation of spirals and flotation units requires significant water circulation rates, exceeding the current storage and supply capacity available during the winter months. With the new water storage system already in place and well permits approved for drilling in spring 2026, implementation of these technologies has been strategically scheduled for installation once the wells are completed and full water capacity becomes available.

Strategic Importance of Deferred Implementation

Deferring the installation of the spirals and flotation systems until the completion of the new wells is a strategic and financially prudent decision. Attempting to operate these water-intensive systems before adequate supply is available could result in process inefficiencies, equipment strain, and inconsistent metallurgical performance. By aligning installation with expanded water resources, Sidney ensures the new systems will operate at full design capacity, maximizing recovery rates and supporting continuous mill operation without risk of water shortages during the winter season.

This approach exemplifies the company's disciplined project management, balancing innovation and operational readiness with resource stewardship and environmental responsibility.

Looking Forward

The issuance of the U.S. patent marks the beginning of a new chapter for Sidney Resources Corporation. As the company advances both its cutting-edge mining technology and the expansion of its processing capabilities, it is positioned to become a leader in sustainable, precision-based mineral extraction. The combination of intellectual property, technological innovation, and strategic operational planning continues to strengthen Sidney's growth trajectory and enhance its role in the future of environmentally responsible mining, both on Earth and beyond.

Operational Efficiency and Workforce

During the third quarter of 2025, Sidney Resources Corporation continued to strengthen its operational foundation through improved cost management, workforce planning, and logistical efficiency. The company's focus on disciplined execution and resource optimization has resulted in meaningful progress toward reducing operating costs while supporting safe, stable, and continuous operations at the Warren District Project.

Crew Housing and Cost Reductions

A notable accomplishment this quarter was the successful renegotiation of crew housing contracts, resulting in a 40% reduction in total housing costs. This achievement reflects both Sidney's strong vendor relationships and its commitment to responsible fiscal management. The savings generated will be reinvested directly into operational improvements and exploration programs, further enhancing project momentum as the company moves toward production.

In addition to reducing costs, the new agreements ensure improved housing standards for field and mill personnel, including better insulation, heating efficiency, and access to essential amenities. Comfortable and reliable accommodations contribute to higher retention rates and productivity, particularly during the long winter season when access to the project site is limited.

Winter Operations and Logistics Preparedness

The Warren District's high-elevation location presents unique operational challenges, particularly from late November through June when access is restricted to snowmobiles and snow cats. In anticipation of this seasonal constraint, Sidney has implemented comprehensive logistics planning to maintain operational continuity throughout the winter months.

Critical supplies, including fuel, lubricants, reagents, and spare parts, are now stockpiled in secure, temperature-controlled storage at the new ClearSpan mill facility and adjacent storage areas. The recent infrastructure upgrades, which include a 30,000-gallon increase in water storage and 20,000 gallons of diesel fuel capacity, ensure that both power and process water remain available for continuous mill testing and equipment commissioning during the winter period.

The company has also invested in enhanced electrical redundancy, upgrading its two 45 kW generators to dual 100 kW systems capable of sustaining round-the-clock power for mill operations, heating, and communications. These steps safeguard against weather-related interruptions and help ensure employee safety and operational reliability under remote winter conditions.

Workforce Readiness and Training

Sidney's workforce strategy continues to focus on developing skilled local labor while maintaining strong alignment with safety and operational standards. Cross-training programs have been implemented to increase flexibility within small work teams, allowing personnel to perform multiple operational roles during reduced-staff periods.

Strategic Outlook

Operational efficiency, workforce readiness, and cost discipline remain at the core of Sidney Resources' development strategy. The company's ability to reduce expenses while enhancing operational resilience demonstrates sound management practices and long-term sustainability.

As Sidney prepares to transition into production in 2026, its streamlined logistics, housing cost savings, and well-trained workforce provide a strong foundation for sustained operations and growth. Each improvement made this quarter strengthens the company's capacity to operate safely, efficiently, and profitably in the challenging but resource-rich Warren District environment.

Community Relations and Corporate Responsibility

Sidney Resources Corporation remains deeply committed to fostering positive community impact, supporting public safety initiatives, and advancing environmental responsibility. Through its affiliated nonprofit organization, Order of the Guardians, Sidney continues to demonstrate that responsible mining extends beyond operational excellence — it includes care for people, communities, and the environment.

Community Engagement and Leadership

During the third quarter of 2025, Dan Hally, Sidney Resources' Chief Operations Officer, represented both the company and *Order of the Guardians* at several conferences across Idaho and Washington focused on reducing violence against women and preventing human trafficking. His participation in these events reflects Sidney's

broader philosophy that leadership in business also carries a responsibility to promote safety, education, and dignity within the communities in which it operates.

Dan's presentations emphasized collaboration between law enforcement, service providers, and community organizations, helping to strengthen regional partnerships aimed at protecting vulnerable individuals. This outreach reinforces the company's belief that a strong, healthy society is foundational to sustainable industry.

Public Service Through Forensic Art

Under the auspices of *Order of the Guardians*, Dan Hally also provides forensic art services to law enforcement agencies at no cost, assisting in criminal investigations throughout the region. His work helps agencies identify suspects and locate missing persons, offering vital support to public safety efforts without financial burden to local jurisdictions.

This voluntary service underscores the values at the heart of *Order of the Guardians*, using skill, compassion, and collaboration to protect and serve others. Sidney Resources takes great pride in supporting these contributions, which strengthen trust between industry and the communities it touches.

Environmental Responsibility and Bioremediation Initiatives

Sidney Resources continues to explore and develop innovative approaches to bioremediation and environmental restoration, aligning its operational goals with responsible land stewardship. The company, in collaboration with *Order of the Guardians* and technical partners such as Redstone Innovations and Mycleanium, is identifying opportunities to apply biological and mycoremediation technologies to remediate legacy mining impacts in the Warren District.

These initiatives focus on restoring soil health, stabilizing historical tailings, and reducing environmental contaminants through the use of fungi and microbial systems that naturally bind or neutralize heavy metals. This work represents a forward-looking approach to environmental management, one that not only reduces the ecological footprint of current operations but also contributes to cleaning up the effects of historic mining activities throughout the region.

Commitment to Sustainable Communities

The combination of social responsibility, public service, and environmental innovation reflects the guiding principles of Sidney Resources Corporation. Through *Order of the Guardians*, the company continues to serve as an example of how private industry can contribute to public good, promoting safety, compassion, and environmental healing while advancing modern mining practices.

As Sidney progresses toward production in 2026, these community and environmental initiatives remain integral to its mission. By aligning operational success with ethical leadership and environmental restoration, the company continues to build trust, create positive change, and demonstrate that responsible mining can be a force for both economic and social renewal.

Shareholder Communications and Path Forward

During the third quarter of 2025, Sidney Resources Corporation continued to engage directly with shareholders, providing transparency on operations, strategy, and milestones. While the company has faced delays in meeting previously anticipated revenue targets, the discoveries and data developed through that process have dramatically expanded the project's long-term potential and positioned Sidney as a significant player in both the precious and critical metals sectors.

Revenue and Dividend Expectations

When the company first announced its goals for revenue and dividend generation, they were based on the best information available at that time. Early assays and historical data indicated that by establishing a small-scale milling operation designed to recover gold and silver, Sidney could reach revenue once smelter testing began.

Initial smelter tests conducted in January 2024 showed encouraging results, 800 grams of concentrate produced 127 grams of dore. However, that dore was magnetic, and subsequent testing revealed the presence of iridium, osmium, and elemental iron, making it unsuitable for refining. Repeated tests produced similar outcomes, leading to the discovery that the ore contained significant concentrations of platinum group metals (PGMs), including platinum, palladium, ruthenium, iridium, osmium, and rhodium, all at multi-ounce-per-ton levels.

These results were independently confirmed by PTOE Labs, Glorfeld Labs in Germany, and Auris Noble Labs, which also validated the high-grade gold assays. While these findings delayed near-term revenue, they opened an entirely new frontier of value. The Warren District was now confirmed to host a polymetallic system with extraordinary concentrations of PGMs and rare earth elements, a discovery of national and strategic significance.

This prompted Sidney to partner with the University of Alaska Fairbanks to study the geology in greater detail, exploring whether the deposit originated from a meteorite impact, a porphyry-style intrusive system, or a combination of both. The significance of this discovery cannot be overstated, it transforms the Warren District into a potential world-class deposit, on par with early-stage discoveries that were once dismissed by skeptics but later proved to be among the most valuable mining districts on the planet.

The current focus on unlocking the metallurgy required to separate and refine these metals is the gateway to revenue. Before gold, silver, and PGMs can be sold, Sidney must first produce dore or leach material that is free of iron and osmium contamination. This complex metallurgical challenge is the reason the company is working with multiple labs, including PTOE and Hazen Research, to refine roasting, leaching, and separation processes that will ultimately allow for clean, saleable production.

Why No Gold Bars

Shareholders have also asked why no gold bars have yet been produced. The answer lies in the same metallurgical complexity. The ore's encapsulated structure, containing multiple precious and base metals, requires advanced processing to separate gold from the PGMs and iron phases. Sidney is now beginning to recover free gold in small amounts through bulk testing, processing hundreds of pounds of ore to identify the most productive ore blocks.

All previously produced concentrates remain on hand and will be processed once metallurgical pathways are fully defined. In simple terms, the company has already identified what's in the ore, the challenge is extracting it efficiently and in a form suitable for sale.

To help visualize this, an assay tells you how much metal exists in a rock, while recovery tells you how much of that metal you can actually remove. A high assay without proper recovery is like having gold locked inside a safe, valuable, but not yet accessible. Sidney's current research is about finding the right combination of keys to open that safe.

Timeline to Revenue

Revenue generation is now tied directly to the successful unlocking of these metallurgical pathways. Based on current data:

- Roast testing conducted by PTOE Labs has produced promising results, and field-scale trials are planned. If these results hold, they could open a path to revenue as early as Q4 2025.
- Underground development continues with the goal of intersecting a high-grade, free-gold-bearing ore pocket, which could also provide a near-term revenue source in late 2025 or early 2026.
- On the rare earth front, Sidney has already achieved over 30% REO concentration and has provided samples to a U.S.-based processor currently importing monazite from Australia and Madagascar. Successful testing by this processor could immediately open the door to offtake agreements and revenue.
- Finally, Hazen Research is developing recovery and separation methods for Sidney's precious metal concentrates. Once a scalable process is validated, Sidney intends to ship material to Hazen for precious metal recovery and sale.

Each of these paths represents an independent route to revenue, and collectively they form a diversified strategy for achieving production and profitability.

Funding and Dilution

Another common question concerns how Sidney intends to fund ongoing development without returning to the market for large equity raises. The company is pursuing highly strategic funding approaches designed to minimize dilution and protect shareholder value.

These include:

- Strategic partnerships with other mining and technology companies for joint development opportunities;
- Federal partnership and grant funding, leveraging the project's critical mineral and rare earth significance for potential U.S. government support; and
- Debt-based financing structures, which could provide working capital without diluting ownership.

While it is difficult to state definitively whether current capital is sufficient to reach full revenue given the remaining metallurgical unknowns, management believes current resources, combined with the promising roasting results and proven REE concentration capabilities, will allow the company to advance to initial revenue generation.

Sidney remains disciplined regarding dilution. Every board member is also a shareholder, and the majority have personally invested a combined millions of dollars into the company. The Board and management succeed only when shareholders succeed, and all decisions are made with that principle in mind.

University of Alaska Fairbanks Collaboration

The collaboration with the University of Alaska Fairbanks continues to advance as part of a scientific effort to understand the geological origins of the Warren District deposit. Their team is conducting petrographic, mineral identification, and geochemical studies that will lead into Raman and EPMA analysis to determine the deposit's paragenesis, or sequence of mineral formation.

The University is preparing a proposal to seek funding from the National Science Foundation (NSF) to expand this research. While UAF's work is academic and independent, not performed for Sidney directly, it provides invaluable scientific insight into how the deposit formed and where future exploration should focus. Understanding the deposit's origin directly informs the best paths for recovery, processing, and long-term resource development.

Winter Operations

Operations during the winter months remain active and productive. With the construction of the new ClearSpan building, Sidney will no longer face the operational challenge of frozen ore, as all ore can now be stored indoors in a heated facility.

This winter, the company will continue:

- Processing ore with the new milling equipment;
- Metallurgical testing at its Emmett laboratory;
- Collaborative testing with partner labs such as PTOE and Hazen; and
- Geological studies within the underground workings.

Unlike previous winters, Sidney will now be able to continue underground development and ore production. The company has prepared for the season by stockpiling fuel, supplies, and spare parts. Because the Warren road closes around Thanksgiving and typically reopens in late May, operations rely on snowmobiles, snow cats, and sled-mounted trailers for transport.

Having successfully operated through two previous winters, Sidney's team is well-equipped for the conditions. Plans are underway to coordinate with local officials to allow early spring road access, which has strong community and business support.

Rare Earth Strategy and Value Expansion

The company's growing focus on rare earth elements (REEs) does not represent a pivot away from gold and precious metals, it is an expansion of value. The REE initiative adds a parallel and complementary revenue stream. Rare earths are critical to U.S. national security, renewable energy, and advanced manufacturing.

This discovery allows Sidney to pursue potential federal funding and offtake partnerships as a future domestic supplier of REEs, while still advancing its gold, silver, and PGM recovery efforts in parallel. In short, the rare earth program strengthens, not replaces, the company's existing core strategy.

Rare Earth Logistics and Economics

Rare earth elements are naturally separated as part of the company's gravity concentration process, meaning there are no additional processing costs. The rare earths separate from the precious-metal-bearing fraction and can be collected directly as concentrate.

Sidney has already achieved a 30% or higher REO concentration, the specification required by a U.S.-based rare earth processor that currently imports its feedstock from Australia and Madagascar. This processor has confirmed that if Sidney's sample results match their internal testing, they are ready to do business.

Historical studies from 1937 documented monazite content in Warren District placer deposits as high as 50% by weight, highlighting the area's immense potential. With modern processing and expanded mill capacity, Sidney expects to refine recovery estimates and throughput once full operations begin in 2026.

Transportation and processing costs are comparable to standard concentrate shipping and are economically viable based on current market conditions. The proximity to domestic REE processing facilities further supports strong margins and logistical efficiency.

Path Forward

While Sidney has not yet met its initial short-term revenue goals, each challenge has led to discovery, innovation, and an expansion of opportunity. What began as a small gold recovery effort has evolved into the development of one of Idaho's most promising multi-metal and rare earth projects, one that could play a vital role in both the U.S. precious metal supply chain and national critical minerals strategy.

The coming quarters are expected to bring pivotal developments in metallurgy, concentrate processing, and potential revenue from multiple streams, including precious metals, REEs, and strategic partnerships.

Sidney Resources Corporation remains confident that the progress made in 2025 has set the stage for a transformative 2026, one built not on speculation, but on verified data, validated discoveries, and disciplined execution.

Key Risks and Mitigation

Regulatory and Permitting Risks

Risk: Project timelines may be impacted by permitting requirements from federal and state agencies, including the U.S. Forest Service, Idaho Department of Water Resources, and environmental regulatory bodies. Additional reviews or changes in administrative policy could result in delays.

Mitigation: Sidney Resources Corporation maintains proactive communication with permitting agencies and submits comprehensive documentation to expedite reviews. The Company has already secured key approvals, including the water well non-contest notice and road maintenance plan, and continues to build cooperative relationships with regulators to reduce potential delays.

Metallurgical and Processing Risks

Risk: The Company is advancing novel metallurgical processes for the recovery of gold, silver, platinum group metals, and rare earth elements. Laboratory recovery rates may differ from field performance, and new technologies may require extended validation.

Mitigation: Ongoing bulk batch testing, independent laboratory analysis, and phased pilot-scale verification contribute to reducing technical uncertainty. The Company collaborates with multiple third-party labs and expert consultants to refine processing methods and confirm consistent recoveries before scaling up commercial operations.

Operational and Construction Risks

Risk: Construction of the mill facility, tailings impoundment, and supporting site infrastructure may be affected by weather, supply chain delays, cost inflation, or contractor availability within the remote Warren Mining District.

Mitigation: The Company is sequencing construction in phases aligned with equipment delivery and weather windows. Critical processing equipment has been purchased, and on-site preparation—such as grade work and impoundment development—has already been completed or is in advanced stages. Contingency budgeting and local contracting reduce exposure to schedule and cost disruptions.

Geological and Resource Risks

Risk: Although historical production records and modern assays indicate multi-ounce precious metal and rare earth element potential, the geological variability of vein systems may lead to fluctuations in grade, tonnage, or continuity.

Mitigation: The Company conducts systematic exploration, underground development, and bulk sampling to confirm grade distribution. By sourcing material from both legacy stockpiles and controlled development headings, variability is reduced, and the Company can adapt its mining plan as new data becomes available.

Market and Pricing Risks

Risk: The Company's long-term revenue potential is influenced by volatility in global commodity prices, including gold, silver, platinum group metals, and rare earth elements.

Mitigation: Efforts to secure offtake agreements, strategic government partnerships, and diversified product streams (precious metals and critical minerals) hedge against single-commodity exposure. Participation in domestic critical mineral initiatives may provide additional revenue stability.

Environmental and Community Risks

Risk: Mining and processing operations must comply with strict environmental standards. Any deviations or community concerns may result in additional oversight, delays, or remediation requirements.

Mitigation: The Company integrates environmental stewardship into project design, including zero-liquid-discharge-focused technologies, improved handling of legacy tailings, and monitoring programs aligned with state and federal guidance. Community and Tribal engagement efforts support transparency and long-term goodwill.

Corporate Governance and Public Company Risks

Risk: As a publicly traded company on the OTC Markets, Sidney Resources may face risks related to shareholder actions, misinformation, or reputational impacts that affect market confidence.

Mitigation: The Company implements strict internal communication protocols, maintains timely public disclosures, and works closely with legal counsel to address defamatory statements or market manipulation attempts. Board oversight and executive management ensure compliance with disclosure requirements and best governance practices.

Closing Statement

The third quarter of 2025 stands as one of the most pivotal periods in Sidney Resources Corporation's history. What began as a focused effort to achieve early revenue has evolved into the confirmation of a district-scale discovery with extraordinary potential. Each challenge faced this year has revealed new value, from the identification of platinum group metals and rare earth elements to the development of proprietary laser mining technology that positions Sidney at the forefront of innovation in sustainable resource extraction.

The company has made measurable progress across every front: the completion of its new mill facility, advances in metallurgical research, permitting achievements, expanded claim holdings, community engagement through Order of the Guardians, and the issuance of a United States patent that underscores our commitment to technological leadership. These milestones collectively demonstrate that Sidney Resources is not defined by short-term obstacles, but by the vision, persistence, and integrity with which it pursues long-term success.

As we move into the final quarter of 2025 and prepare for 2026, our objectives remain clear, to complete the metallurgical breakthroughs necessary for precious metal and rare earth production, to bring our milling facility into full operational readiness, and to continue building the partnerships that will support revenue generation, sustainable growth, and environmental restoration.

Sidney Resources Corporation enters this next chapter with momentum, purpose, and a strengthened foundation. The discoveries and advancements achieved this year have positioned the company to deliver not

only economic value to its shareholders but also lasting contributions to technological progress, environmental responsibility, and the future of domestic mineral independence.

Forward-Looking Statements Disclaimer

This report contains “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995 and applicable securities laws. All statements other than statements of historical fact are forward-looking statements and are based on current expectations, estimates, and projections about future events and the industry in which Sidney Resources Corporation (“the Company”) operates. Forward-looking statements may include, but are not limited to, statements regarding anticipated exploration results, projected production levels, metallurgical recoveries, resource potential, development timelines, regulatory approvals, future financial performance, expected costs, strategic partnerships, and the Company’s ability to secure government or commercial agreements.

Forward-looking statements are inherently subject to a variety of risks, uncertainties, and assumptions, many of which are beyond the Company’s control. Actual results may differ materially from those expressed or implied in the forward-looking statements due to factors such as changes in commodity prices, market conditions, regulatory requirements, permitting timelines, operational challenges, unforeseen geological conditions, availability of financing, equipment delays, environmental or community issues, and other risks described in the Company’s public disclosures.

Readers are cautioned not to place undue reliance on forward-looking statements. The Company undertakes no obligation to update or revise any forward-looking statements to reflect new information, events, or circumstances after the date of this report, except as required by applicable law.

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	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned	Class of Shares Owned	Percentage of Class of
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(Include names of control person(s) if a corporate entity)			(List common, preferred, warrants and options separately)		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. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

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

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

Gregg R. Lindner, Director, Dunn County Case Number 2024CM000218 State of Wisconsin vs. Gregg Richard Lindner. Count 1, Wisconsin 943.01(1) Criminal Damage to Property Misd. A. Count 2 Wisconsin 943.15(1) Entry into/onto Bldg/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. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

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

Accountant or Auditor

Name: Chris Shipley
Firm: CDA/CPA Group
Address 1: 618 N 4th Street
Address 2: Coeur d' Alene, ID 83814
Phone: 208-765-1091
Email: admin@cdacpas.com

Investor Relations

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

All other means of Investor Communication:

Twitter: <https://twitter.com/SDRCMINING>
Discord: None

LinkedIn <https://www.linkedin.com/company/sidney-resources-corp/>
Facebook: <https://www.facebook.com/sidneyresourcescorporation>
Instagram: https://www.instagram.com/sidney_resources_corp/
Website; <http://sidneyresources.com/>

Other Service Providers

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

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

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

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

9) Disclosure & Financial Information

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

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

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

IFRS
 U.S. GAAP

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

Name: **Chris Shipley, CDA/CPA Group**
Title: **Certified Public Accountant**

Relationship to Issuer: **Consultant**

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

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

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



Sidney Resources Corporation
(An Exploration Stage Company)

Compiled Financial Statements

For the Periods Ended September 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 September 30, 2025 and December 31, 2024 and the related statements of income for the three months and the nine months ended September 30, 2025 and September 30, 2024 and for the period beginning March 4, 2003 (inception) through September 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, PLLP

Coeur d'Alene, ID

November 6, 2025

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
SEPTEMBER 30, 2025 AND DECEMBER 31 2024		
	09/30/25	12/31/24
Assets		
Current Assets:		
Cash	\$ 3,723,124	\$ 7,131,999
Total Current Assets	3,723,124	7,131,999
Property and equipment, at cost:		
Equipment	298,670	47,660
Vehicles	229,230	212,682
Land	449,428	-
	977,328	260,342
Less accumulated depreciation	(111,992)	(51,635)
Net property and equipment	865,336	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	\$ 9,498,403	\$ 10,584,614

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

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
SEPTEMBER 30, 2025 AND DECEMBER 31 2024		
	09/30/25	12/31/24
Liabilities and stockholders' equity		
Current liabilities:		
Credit cards due	\$ 55,762	\$ 36,951
Stock subscription deposits	115,522	4,855,522
Accrued interest	81,551	59,161
Total current liabilities	<u>252,835</u>	<u>4,951,634</u>
Longterm liabilities:		
Convertible promissory notes	<u>1,450,000</u>	<u>750,000</u>
Total liabilities	1,702,835	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, 375,402,467 and 366,335,800 shares issued and outstanding, respectively	7,833,215	5,553,215
Paid in capital	9,388,207	9,388,207
Deficit adccumulated during the exploration period	<u>(17,937,645)</u>	<u>(14,414,993)</u>
Total stockholders' equity	<u>7,795,568</u>	<u>4,882,980</u>
Total liabilities and stockholders' equity	<u>\$ 9,498,403</u>	<u>\$ 10,584,614</u>

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

SIDNEY RESOURCES CORPORATION
(An Exploration Stage Company)
STATEMENTS OF INCOME
FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH SEPTEMBER 30, 2025

	Three Months Ended		Nine Months Ended		Since Inception
	9/30/2025	9/30/2024	9/30/2025	9/30/2024	
GROSS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES					
Advertising	\$ 242,605	\$ 2,057	\$ 285,040	\$ 112,723	\$ -
Bank charges	1,030	476	2,810	1,515	-
Computer and internet	2,133	1,705	4,501	4,208	-
Exploration costs	676,253	241,059	1,345,762	403,473	5,726,134
Amortization land lease	-	70,000	140,000	210,000	1,460,000
Fuel and equipment rent	128,563	86,268	318,682	330,399	-
Depreciation	17,466	6,299	52,398	34,959	148,911
Licenses and fees	300	-	516	281	-
Interest and finance charges	23,220	39,897	68,224	84,773	-
Insurance	(4,010)	-	28,522	7,261	-
Janitorial	-	10,900	20,800	22,900	-
Legal and accounting	5,098	180	10,476	2,300	-
Dues and subscriptions	11,466	8,294	21,182	11,541	-
Printing and postage	195	465	753	1,435	-
Office expenses	82	23	169	1,171	-
Officer wages	333,000	152,000	999,000	416,667	1,991,144
Rent	18,999	28,992	75,491	88,648	-
Professional fees	79,241	37,908	204,018	78,955	-
Repairs	-	515	2,000	25,399	-
Research and development	-	-	-	-	154,649
Supplies	487	2,469	1,554	9,753	-
Meals and entertainment	2,010	696	4,927	894	-
Taxes	-	-	856	-	-
Taxes - payroll	1,741	3,145	20,351	13,280	-
Telephone	882	339	1,565	1,016	-
Travel	16,343	4,706	44,843	13,019	-
Wages	344	249	5,187	426	-
Administrative costs	-	-	-	-	10,838,892
Consulting	-	6,500	7,004	13,000	-
Miscellaneous	(2,808)	(21,973)	3,840	6,579	-
Total expenses	<u>1,554,640</u>	<u>683,169</u>	<u>3,670,861</u>	<u>1,896,575</u>	<u>20,319,730</u>
Net loss before other income (expenses)	(1,554,640)	(683,169)	(3,670,861)	(1,896,575)	(20,319,730)
OTHER INCOME (EXPENSES)					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	(18,000)	-	(18,000)	1,480,500
Interest income	42,593	-	148,210	-	168,240
Cancelled Conversion Agreement	-	18,000	-	-	(76,000)
NET (LOSS) INCOME	<u>\$ (1,512,047)</u>	<u>\$ (683,169)</u>	<u>\$ (3,522,651)</u>	<u>\$ (1,914,575)</u>	<u>\$ (17,937,645)</u>

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

FOR THE PERIODS ENDED SEPTEMBER 30, 2025 AND 2024			
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH SEPTEMBER 30, 2025			
	Nine Months	Nine Months	Since
	9/30/2025	9/60/2024	Inception
Cash flows from operating activities			
Net Income (Loss)	<u>\$ (3,522,651)</u>	<u>\$ (1,914,575)</u>	<u>\$ (17,937,644)</u>
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	-	-	(77,000)
Stock for services	255,240	-	552,411
Stock for services cancelled	-	-	(912,500)
Stock errors in prior periods	-	-	(2,000)
Interest	22,390	67,561	81,550
Depreciation and amortization	192,398	244,959	1,518,836
(Increase) decrease in prepaid expenses	-	-	2,111
Increase (decrease) in accounts payable	-	-	3,336
Increase (decrease) in accrued liabilities	26,769	36,369	37,691
Increase (decrease) in deposits	-	167,307	152,073
Total Adjustments	<u>496,797</u>	<u>516,196</u>	<u>1,356,508</u>
Net cash provided (used) by operating activities	<u>(3,025,854)</u>	<u>(1,398,379)</u>	<u>(16,581,136)</u>
Cash flow from investing activities			
Purchase of Intangible Assets	-	-	(2,896,050)
Gross proceeds on sale of equipment	-	-	30,683
Cash payments for the purchase of property	(476,986)	(36,393)	(769,736)
Cash payments for building in progress	(46,035)	(2,940)	(371,388)
Net cash provided (used) by investing activities	<u>(523,021)</u>	<u>(39,333)</u>	<u>(4,006,491)</u>
Cash flow from financing activities			
Proceeds from issuance of common stock	-	368,000	14,280,500
Proceeds from issuance of preferred stock	140,000	800,000	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	<u>140,000</u>	<u>1,168,000</u>	<u>24,310,751</u>
Net increase (decrease) in cash and equivalents	(3,408,875)	(269,712)	3,723,124
Cash and equivalents, beginning of year	7,131,999	607,683	-
Cash and equivalents, end period	<u>\$ 3,723,124</u>	<u>\$ 337,971</u>	<u>\$ 3,723,124</u>
Supplemental disclosures of cash flow information:			
Interest Expense	<u>\$ 44,926</u>	<u>\$ 17,212</u>	<u>\$ 117,863</u>
Taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY								
For the Period Beginning March 4, 2003 (Inception) through September 30, 2025								
						Additional	Accumulated	
	Revenue Sharing	Warrants	Preferred	Common Stock		Contributed	During	
	Agreement		Stock	Shares	Amount	Capital	Exploration	Total
							Period	
March 4, 2003 Initial								
Capitalization	\$-	\$-	\$-	8,000,000	\$8,000	\$2,292,322	\$ (2,353,286)	\$ (52,964)
Quasi reorganization	-	-	-	-	-	(2,292,322)	2,292,322	-
Stock sales	-	-	-	6,852,500	6,852	644,584	-	651,436
Stock for services	-	-	-	1,212,647	1,213	120,052	-	121,265
Stock for Lease acquisition	-	-	-	500,000	500	49,500	-	50,000
Net loss for the period	-	-	-	-	-	-	(396,261)	(396,261)
Balances at December 31, 2003	-	-	-	16,565,147	16,565	814,136	(457,225)	373,476
Stock sales	-	-	-	785,000	785	97,290	-	98,075
Stock for services	-	-	-	2,514,000	2,514	213,886	-	216,400
Stock for equipment	-	-	-	93,750	94	9,281	-	9,375
Stock warrants exercised	-	-	-	400,000	400	99,600	-	100,000
Net loss for the year ended	-	-	-	-	-	-	(558,876)	(558,876)
Balance at December 31, 2004	-	-	-	20,357,897	20,358	1,234,193	(1,016,101)	238,450
Stock sales	-	-	-	8,550,000	8,550	408,950	-	417,500
Stock for services	-	-	-	1,750,000	1,750	173,250	-	175,000
Net loss for the year ended	-	-	-	-	-	-	(516,401)	(516,401)
Balance at December 31, 2005	-	-	-	30,657,897	30,658	1,816,393	(1,532,502)	314,549
Stock sales	-	-	-	1,420,220	1,420	69,580	-	71,000
Stock for services	-	-	-	660,000	660	32,340	-	33,000
Net loss for the year ended	-	-	-	-	-	-	(250,394)	(250,394)
Balance at December 31, 2006	-	-	-	32,738,117	32,738	1,918,313	(1,782,896)	168,155
Stock sales	-	-	-	2,353,216	2,353	110,337	-	112,690
Stock for services	-	-	-	12,109,000	12,109	593,341	-	605,450
Net loss for the year ended	-	-	-	-	-	-	(764,334)	(764,334)
Balances at December 31, 2007	-	-	-	47,200,333	47,200	2,621,991	(2,547,230)	121,961
Stock sales	-	-	-	2,010,800	2,011	55,584	-	57,595
Stock for services	-	-	-	7,823,000	7,823	226,867	-	234,690
Stock for supplies	-	-	-	275,000	275	7,975	-	8,250
Net loss for the year ended	-	-	-	-	-	-	(425,014)	(425,014)
Balance at December 31, 2008	-	-	-	57,309,133	57,309	2,912,417	(2,972,244)	(2,518)
Stock sales	-	-	-	2,710,000	2,710	34,128	-	36,838
Stock for services	-	-	-	4,440,000	4,440	173,160	-	177,600
Change of Domicile/par value	-	-	-	-	(58,013)	58,013	-	-
Net loss for the year ended	-	-	-	-	-	-	(541,972)	(541,972)
Balance at December 31, 2009	-	-	-	64,459,133	6,446	3,177,718	(3,514,216)	(330,052)
Stock sales	-	-	-	2,862,500	286	52,014	-	52,300
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(161,122)	(161,122)
Balance at December 31, 2010	-	-	-	67,321,633	6,732	3,229,732	(3,675,338)	(438,874)
Stock sales	-	-	-	14,995,197	1,500	72,623	-	74,123
Stock for services	-	-	-	9,000,000	900	179,100	-	180,000
Net loss for the year ended	-	-	-	-	-	-	(335,842)	(335,842)
Balance at December 31, 2011	-	-	-	91,316,830	9,132	3,481,455	(4,011,180)	(520,593)
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(34,086)	(34,086)
Balance at December 31, 2012	-	-	-	91,316,830	9,132	3,481,455	(4,045,266)	(554,679)
Stock sales	-	-	-	600,000	60	5,940	-	6,000
Stock for services	-	-	-	-	-	-	-	-
Net gain for the year ended	-	-	-	-	-	-	780,507	780,507
Balance at December 31, 2013	-	-	-	91,916,830	9,192	3,487,395	(3,264,759)	231,828

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)								Deficit
For the Period Beginning March 4, 2003 (Inception) through September 30, 2025								Accumulated
	Revenue Sharing	Warrants	Preferred	Common Stock		Additional	During	
	Agreement	Shares	Stock	Shares	Amount	Contributed	Exploration	Total
						Capital	Period	
Balance at December 31, 2013	\$ -	-	-	91,916,830	\$ 9,192	\$ 3,487,395	\$ (3,264,759)	\$ 231,828
Revenue Sharing	105,000	-	-	-	-	-	-	105,000
Stock sales	-	-	-	700,000	70	6,930	-	7,000
Stock for services	-	-	-	13,500,000	1,350	113,400	-	114,750
Net Loss for the year ended	-	-	-	-	-	-	(134,759)	(134,759)
Balance at December 31, 2014	105,000	-	-	106,116,830	10,612	3,607,725	(3,399,518)	323,819
Revenue Sharing	20,000	-	-	-	-	-	-	20,000
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(75,588)	(75,588)
Balance at December 31, 2015	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,475,106)	\$ 268,231
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(15,848)	(15,848)
Balance at December 31, 2016	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,490,954)	\$ 252,383
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,000,000	2,400	57,600	-	60,000
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(42,654)	(42,654)
Balance at December 31, 2017	\$ 125,000	-	-	130,116,830	\$ 13,012	\$ 3,665,325	\$ (3,533,608)	\$ 269,729
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,570,000	2,457	58,968	-	61,425.00
Stock for services	-	-	-	76,000,000	7,600	459,200	-	466,800.00
Net loss for the year ended	-	-	-	-	-	-	(534,126)	(534,126)
Balance at December 31, 2018	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,067,737)	\$ 263,828
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(32,436)	(32,436)
Balance at December 31, 2019	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,100,173)	\$ 231,389
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	8,000,000	800	199,200	-	200,000
Error in 2017 Stock issue	-	-	-	(1,000,000)	100	100	-	-
Stock for services	-	-	-	30,600,000	3,060	1,951,940	-	1,955,000
Net loss for the year ended	-	-	-	-	-	-	(940,278)	(940,278)
Balance at December 31, 2020	\$ 125,000	-	-	268,286,830	\$ 26,829	\$ 6,334,733	\$ (5,040,451)	\$ 1,446,111
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(5,000)	-	-	20,632,858	2,063	713,286	-	710,350
Error in Prior Year Stock Issue	5,000	-	-	3,000,000	300	(300)	-	5,000
Stock for services	-	-	-	28,000,000	2,800	2,608,200	-	2,611,000
Net loss for the year ended	-	-	-	-	-	-	(2,113,977)	(2,113,978)
Balance at December 31, 2021	\$ 125,000	-	-	319,919,688	\$ 31,992	\$ 9,655,919	\$ (7,154,428)	\$ 2,658,483
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(135,000)	136	-	6,655,173	428	939,612	-	805,176
Error in Prior Year Stock Issue	-	-	-	(40,500)	(4)	4	-	-
Stock errors in prior periods	10,000	-	-	-	-	(12,000)	-	(2,000)
Stock for services	-	-	-	1,942,932	179	283,242	-	283,421
Stock for services cancelled	-	-	-	(19,300,000)	(1,930)	(1,478,570)	-	(1,480,500)
Net loss for the year ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
Balance at December 31, 2022	\$ -	\$ 136	-	309,177,293	\$ 30,665	\$ 9,388,207	\$ (10,796,209)	\$ (1,377,201)

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)								
For the Period Beginning March 4, 2003 (Inception) through September 30, 2025								
						Additional	Deficit	
	Warrants	Preferred Stock		Common Stock		Contributed	Accumulated	
	Shares	Shares	Amount	Shares	Amount	Capital	During	
							Exploration	Total
							Period	
Balance at December 31, 2022	\$ 136	-	\$ -	309,177,293	\$ 30,665	\$ 9,388,207	\$ (7,325,735)	\$ 2,093,273
Stock sales	115	-	-	31,950,128	3,399,650	-	-	3,399,765
Stock for acquisitions	-	-	-	22,000,000	2,585,000	-	-	2,585,000
Stock for services	-	-	-	137,500	13,750	-	-	13,750
Stock for conversion	-	-	-	5,350,000	58,000	-	-	58,000
Net loss for the 12 months ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
*	-	-	-	-	-	-	4	4
Balance at December 31, 2023	\$ 251	-	\$ -	368,614,921	\$ 6,087,065	\$ 9,388,207	\$ (10,967,512)	\$ 4,508,011
Stock sales	\$ -	26,533,345	\$ 4,300,000	1,397,930	\$ 283,150	\$ -	\$ -	\$ 4,583,150
Stock warrants for services	56,300	-	-	650,000	-	-	-	56,300
Stock for services	-	-	-	2,826,087	550,000	-	-	550,000
Stock for conversion	-	-	-	2,846,862	18,000	-	-	18,000
Return of stock (rescission)	-	-	-	(10,000,000)	(1,385,000)	-	-	(1,385,000)
Net loss for the 12 months ended	-	-	-	-	-	-	(3,447,481)	(3,447,481)
Balance at December 31, 2024	\$ 56,551	26,533,345	\$ 4,300,000	366,335,800	\$ 5,553,215	\$ 9,388,207	\$ (14,414,993)	\$ 4,882,980
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	900,000	255,000	-	-	255,240
Net loss for the 6 months ended	-	-	-	-	-	-	(3,522,651)	(3,522,651)
*	-	-	-	-	-	-	(1)	(1)
Balance at September 30, 2025	\$ 56,551	56,633,360	\$ 8,455,240	375,402,467	\$ 7,833,215	\$ 9,388,207	\$ (17,937,645)	\$ 7,795,568

[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
September 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
(An Exploration Stage Company)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

For the 9 months ended September 30, 2025 the Company issued 166,667 shares of common stock valued at \$25,000; 900,000 shares of common stock issued for services valued at \$255,000; 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)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

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

Lease Acquisition Costs

Lease acquisition cost of \$281,050 at September 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)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deposits for Common and Preferred Stock

Nature of Deposits

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

Accounting Policy

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

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

NOTE 2 – INCOME TAXES

The Company Accounts for Income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases and operating losses, and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of the operations in the period that includes the enactment date. Deferred income tax expense (benefit) represents the change during the period in the deferred tax assets and deferred tax liabilities.

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
September 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 September 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 3rd quarter of 2020, or if the Company fails to do major mining work by the end of December 31 in any year where mining work was not completed. The lease was paid with the issue of 20,000,000 shares of restricted stock. There will be a royalty payment that will be 6% of net smelter returns. The value of the stock is be reflected in prepaid expenses.

The lease guarantees Sidney Resources Corporation the exclusive rights and options to lease the Lucky Ben Mine Group Properties and mineral rights located within the Warren Mine District of Idaho. The lease will be amortized over 60 months. Amortization for the three months ended September 30, 2025 was \$0 and for the nine months ended September 30, 2025 was \$140,000 and accumulated amortization was \$1,400,000 at September 30, 2025 and \$1,260,000 at December 31, 2024.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

NOTE 3 – MINERAL LEASE INTANGIBLE ASSETS (continued)

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

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

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

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.:

		Cash	Stock Shares	Stock Value
Balance	12/31/2024	\$ 151,000	79,825,953	\$ 1,034,145
	Additions	-	-	-
	Cancelled	-	-	-
Balance	3/31/2025	<u>\$ 151,000</u>	<u>79,825,953</u>	<u>\$ 1,034,145</u>

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

NOTE 5 – REVENUE SHARING AGREEMENT

During the 4th quarter of 2014 the Company entered into agreements with investors whereby the investor will receive a share of the Company's profit. The investors were limited to \$5,000 investment and a maximum of 140 investors. In exchange for the cash injection the investors will receive .143% of the profits annually that are specific to the Lucky Ben Mine Project. The Company collected no money for the year ended September 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 September 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 \$3,941,926 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 375,402,467 shares outstanding as of September 30, 2025 and 366,335,800 outstanding at December 31, 2024.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

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 September 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 September 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

The Company currently rents two cabins owned by Baum Shelter under a month-to-month rental agreement. Rent expense for these cabins for the third quarter is approximately \$9,500 per month. Effective in the fourth quarter, the Company plans to enter into a new non-cancelable annual lease agreement with Baum Shelter, which will reduce lease costs by approximately 50% and provide stability through long-term tenant occupancy.

This upcoming change is expected to reduce monthly rent payments significantly, improving cost predictability and stability. The annual lease commencement and its terms will be reviewed by management and documented accordingly. Disclosure of the annual lease agreement and related lease commitments will be included in the financial statements for the period ending after the lease commencement in the fourth quarter.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
September 30, 2025 and December 31, 2024

NOTE 8 – COMPENSATED ABSENCES AND PROPERTY TAX ACCRUALS

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

NOTE 9 - GOING CONCERN

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

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NOTE 12 – CONVERTIBLE PROMISSORY NOTES

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

Conversion - repayment premium upon sale of the company.

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

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

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

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

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.

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NOTE 12 – CONVERTIBLE PROMISSORY NOTES (continued)

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

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

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

NOTE 13 – SUBSEQUENT EVENTS

Third Quarter Activities Summary

During this quarter, Sidney Resources Corporation made significant progress on multiple fronts at the Warren Mining District Project. Construction of the new milling facility advanced with major grade work, site preparation, and development of the tailings impoundment, supported by the purchase of critical mill processing equipment. Exploration and development continued in both the lower and upper tunnels, accompanied by bulk batch testing of vein material to evaluate metallurgical performance. The Company also made substantial progress in metallurgical research, further developing processes for the separation and recovery of precious metals, and began extensive testing to evaluate the concentration potential of rare earth elements.

Regulatory and permitting milestones included the completion of water well applications and receipt of preliminary approval, along with a notice from the U.S. Forest Service indicating they would not contest the well. Applications were submitted to the Forest Service for new road access, relocation of ore stockpiles, and road maintenance, with approval granted for the maintenance plan. The Company also received formal notice from the U.S. Patent Office granting a patent for its proprietary laser technology. Management continued to advance discussions toward establishing offtake agreements and began outreach to Federal Government agencies related to rare earth and critical mineral development opportunities.

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.

November 13, 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.

November 13, 2025 [Date]

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

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