

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 December 31, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

376,752,467 as of December 31, 2025 (Current Reporting Period Date or More Recent Date)

366,335,800 as of December 31, 2024 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

Yes: No:

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

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

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

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

NA

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

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

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

None

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

None

Address of the issuer's principal executive office:

101 Mill Street, Warren, Idaho 83671

Address of the issuer's principal place of business:

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

Mailing Address: 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>December 31, 2025</u>
Total shares outstanding:	<u>376,752,467</u> as of date: <u>December 31, 2025</u>
Total number of shareholders of record:	<u>2083</u> as of date: <u>December 31, 2025</u>

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

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

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

Exact title and class of the security:	<u>Serial Preferred Class</u>
Par or stated value:	<u>0.0001</u>
Total shares authorized:	<u>60,000,000</u> as of date: <u>December 31, 2025</u>
Total shares outstanding:	<u>58,666,695</u> as of date: <u>December 31, 2025</u>
Total number of shareholders of record:	<u>85</u> as of date: <u>December 31, 2025</u>

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

Security Description:

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

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

classes or series of stock; (d) may have such rights upon the dissolution of, or upon any distribution of the assets of, the Corporation; (e) may be made convertible into, or exchangeable for, shares of any other class or classes or of any other series of the same or any other class or classes of stock of the Corporation, at such price or prices or at such rates of exchange, and with such adjustments; and (f) shall have such other relative, participating, optional or special rights, qualifications, limitations or restrictions thereof, all as shall hereafter be stated and expressed in the resolution or resolutions providing for Directors pursuant 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>

09/05/2023	NEW	2,500,000	Common	0.1000	YES	Natalia Myers	CASH	Restricted	Exempt
09/05/2000	NEW	25,000	Common	0.1000	YES	DP ARTIST 401K PSP Todd Petty	CASH	Restricted	Exempt
09/14/2023	NEW	7,500,000	Common	0.1000	YES	Corey Schram	CASH	Restricted	Exempt
09/14/2023	NEW	200,000	Common	0.1000	YES	MERRY HARDY & STEVE AMBROSE	CASH	Restricted	Exempt
09/21/2023	NEW	500,000	Common	0.1000	YES	Sean Rae Zalewski	CASH	Restricted	Exempt
10/05/2023	NEW	500,000	Common	0.1000	YES	Blake & Sarah Rigel	CASH	Restricted	Exempt
10/06/2023	NEW	500,000	Common	0.1000	YES	Michael Reisel	CASH	Restricted	Exempt
10/13/2023	NEW	800,000	Common	0.1000	YES	Roy & Stephanie Sternes	CASH	Restricted	Exempt
10/20/2023	NEW	68,750	Common	0.1000	YES	Bryce Petty	Services	Restricted	Exempt
10/20/2023	NEW	68,750	Common	0.1000	YES	Connor Fuchs	Services	Restricted	Exempt
10/20/2023	NEW	50,000	Common	0.1000	YES	Brent Wyland*	CASH	Restricted	Exempt
10/20/2023	NEW	250,000	Common	0.1000	YES	Edward & Kristin Maas	CASH	Restricted	Exempt
11/21/2023	NEW	1,666,667	Common	0.1000	YES	Robert Rynders	CASH	Restricted	Exempt
12/01/2023	NEW	225,000	Common	0.1000	YES	DP Artist 401K PSP Todd Petty	CASH	Restricted	Exempt
12/01/2023	NEW	666,667	Common	0.1500	YES	Victor Ratiu	CASH	Restricted	Exempt
12/12/2023	NEW	1,333,334	Common	0.1500	YES	James M Boland Revocable Trust James Boland	CASH	Restricted	Exempt
12/12/2023	NEW	900,000	Common	\$0.01	YES	Brent Wyland*	CASH	Restricted	Exempt
12/12/2023	NEW	1,350,000	Common	\$0.01	YES	Mary Wyland*	CASH	Restricted	Exempt
12/12/2023	NEW	450,000	Common	\$0.01	YES	Michael Wyland*	CASH	Restricted	Exempt
12/12/2023	NEW	750,000	Common	\$0.01	YES	Joseph Haak*	CASH	Restricted	Exempt
12/13/2023	NEW	1,850,000	Common	\$0.01	YES	Wesley Cathcart*	CASH	Restricted	Exempt
12/28/2023	NEW	4,500	Common	\$0.30	YES	Blake Rigel Cust Amelia UWI* Blake Rigel	CASH	Restricted	Exempt

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>
10/09/2025	<u>New</u>	100,000	<u>Common</u>	<u>\$0.25</u>	<u>No</u>	Baum Shelter Too Carol Lungren	<u>Asset Purchase</u>	<u>Restricted</u>	<u>Exempt</u>
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>12/31/2025</u> Common: <u>376,752,467</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	

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.

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

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

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

3. Repayment: The Company hereby agrees to repay the holder of the convertible note in accordance with the following terms: On each anniversary date of this Note, the Company shall make a payment to the holder equal to 8% of the interest accrued during the preceding twelve (12) months. Additionally, a payment in kind of 4% shall be made. All payments, including interest and principal, 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 Overview

Fiscal year 2025 marked a period of structured technical advancement and disciplined de-risking for Sidney Resources Corporation. Rather than accelerating commercialization prematurely, management prioritized geological validation, metallurgical refinement, pilot-scale expansion planning, infrastructure readiness, and federal alignment.

During the fourth quarter, the Company submitted formal applications under two U.S. Department of Energy programs: DE-FOA-0003583 – Infrastructure Investment and Jobs Act (IIJA) Mines & Metals Capacity Expansion (Topic Area 2 – Piloting Byproduct Critical Minerals and Materials Recovery at Domestic Industrial Facilities), proposing a 48-month large pilot-scale demonstration project to upgrade processing capacity to 100 tons per day (Proposal ID: 3583-1693); and the Energy Mineral Recovery Technology Assessment Initiative (EMRTAI), supporting validation of the Company's patented EMR laser extraction technology integrated with environmental remediation strategies. As of February 2026, these applications remain under review, with ongoing discussions facilitated by our DC consultants regarding DOE and White House initiatives, as noted in our February 3, 2026 update. These efforts align the Warren District Project with national efforts under the IIJA to strengthen domestic critical mineral supply chains and reduce reliance on foreign sources.

In parallel, Sidney is advancing underground development beneath historically productive zones, completed district-scale airborne geophysical surveying to support 2026 IP targeting, expanded metallurgical characterization across gold, silver, platinum group metals (PGMs), tungsten, and rare earth elements (REEs), consolidated its land position through additional claim staking (including 371 new claims targeting REE-bearing pegmatites, as announced December 9, 2025), and completed structural construction of its mill facility. Recent metallurgical milestones include successful isolation of iridium in January 2026 (metallic smelter buttons with 390–1,120 ppm Ir via ED-XRF, as per our January 12, 2026 press release) and ongoing lab-scale testing demonstrating high-grade gold-silver concentrates (e.g., ~70% Au and ~13% Ag in processed material via XRF analysis on January 27, 2026). Independent third-party validation from PTOE Services LLC (October 2025 report) confirmed significant PGM and REE presence in bulk concentrates from the Knot Vein, with a

proprietary roast/leach process achieving ~3X enrichment of precious metals, including iridium from 0.059% wt (19.0 oz/ton) to 0.157% wt (50.2 oz/ton).



Figure 1: Metallic smelter button from our lab in Emmett following gravity concentration and smelting. Iron-rich alloy containing iridium and associated metals. Independent XRF testing confirmed significant iridium enrichment relative to raw ore, demonstrating successful physical metal recovery.

The Company enters 2026 positioned at a technical and strategic inflection point—transitioning from exploration-stage development toward structured resource definition, pilot-scale throughput validation, and preparation for economic evaluation. Recent recognitions, such as being ranked #1 micro-cap by MINING.COM readers in February 2026, underscore our momentum in high-grade domestic mineral exposure. <https://www.mining.com/ranking>
All metallurgical results are from independent third-party labs and are preliminary only; full fire-assay ICP and 43-101 compliant sampling will be conducted as part of the 2026 drill program.

Underground Advancement and Structural Validation

Throughout 2025, underground development at the Lucky Ben vein system progressed in a deliberate and technically structured manner. Based on geological evaluation by Western Frontier's team, the Company advanced a new exploration drift to approximately 30 feet below the historic Lucky Ben tunnel level, positioning development beneath previously mined stopes and winze structures. This geometry enhances structural control and improves the probability of intercepting mineralized zones historically associated with free-milling gold.

Historical accounts reference multi-ounce gold recoveries from hand-mined stopes within the district. While such figures are not compliant under modern reporting standards (e.g., NI 43-101 or SEC Industry Guide 7), they provide geological

context supporting the current development strategy. Advancement beneath these zones is designed to correlate structural continuity, mineralization thickness, and grade distribution in preparation for controlled drilling and systematic sampling.

Metallurgical testing conducted during the year functioned as an integrated component of this underground program, linking structural position to liberation characteristics and recovery response. The integration of geological and metallurgical data continues to strengthen the technical foundation required for formal resource definition. Early 2026 updates include video documentation of the current drift targeting high-grade gold zones (released February 12, 2026), confirming alignment with geological models.



Figure 2. Heavy Equipment working underground in the main Lucky Ben tunnel as we drift towards potential high grade free gold ore pockets below historically mined high grade multi-ounce gold stopes.

District-Scale Geophysics and 2026 Targeting

During the fourth quarter, Sidney completed a high-resolution airborne geophysical survey across its consolidated Warren District land position. The data has been interpreted by independent third-party specialists to ensure objective analysis and technical rigor. The survey mapped structural corridors, intrusive contacts, and alteration trends associated with potential mineralized systems across the broader district.

The airborne dataset will guide a targeted Induced Polarization (IP) program planned for 2026. IP surveying measures subsurface chargeability and resistivity and is widely used to identify sulfide-bearing systems and structurally controlled mineralization at depth. By integrating airborne geophysics, structural mapping, underground positioning, and historical geological information, the Company is establishing a refined drill targeting framework that supports systematic resource expansion.

This district-scale targeting initiative expands the exploration lens beyond individual workings and reflects a structured development strategy consistent with scalable, multi-target mineral platforms.

Metallurgical Advancement Across Precious and Critical Metals

Metallurgical work throughout 2025 advanced the Company's understanding of its polymetallic system, which includes gold, silver, PGMs, tungsten, and REEs. Precious metal testing focused on optimizing liberation and separation pathways, while REE concentration work confirmed the presence of monazite-bearing heavy mineral fractions within bulk material.

Scaling REE concentration from laboratory samples to larger batch volumes has been a key area of progress. Expanded gravity, magnetic, and density separation testing is underway to enhance repeatability and concentrate consistency, with independent laboratory validation confirming grade stability as throughput volumes increase. Our testing achieved staged precipitation with strong tungsten enrichment and significant REEs (La, Ce, Nd, Pr) alongside elevated Zr and Y, as detailed in our January 30, 2026 update. Additionally, iridium isolation was confirmed, broadening PGM recovery potential.

Elevated tungsten concentrations were identified within certain mineralized zones. Targeted testing now includes particle size fraction analysis and refined gravity separation studies to determine grade distribution and recovery potential. This work broadens the economic evaluation framework and reflects the multi-metal character of the Warren District system. Lab-scale table separation in late January 2026 showed consistent ~0.1% iridium in mid-band concentrates, with high Au/Ag/PGM/REE separation.

A significant milestone in 2025 was the independent analytical research conducted by PTOE Services LLC (Dr. Jerry DeMenna, final report dated October 21, 2025) on a bulk concentrate sample from the Knot Vein (#1 Con, dated 7-12-25). This lab-scale Process Development Program (PDP) involved a multi-step roast and leach protocol designed to remove the concentrate's matrix and interfering heavy metals (including tungsten, zirconium, titanium, and silica), yielding an enriched hematite/iron oxide end-product. The process achieved a ~4X reduction in base metals and an approximate ~3X enrichment of precious metals, with improved cyanide extractability (from <50% in the original sample to ~90% post-PDP for gold and silver).

Key assay results from PTOE's 5-flux fusion with mixed acid digestion and Direct-Current Plasma (DCP) analysis (duplicates for accuracy) are summarized below:

Element	Original Sample Avg (% wt / oz/ton)	Post-PDP Avg (% wt / oz/ton)	Enrichment Factor
Platinum	0.070 / 22.3	0.196 / 62.7	~2.8X
Gold	0.015 / 4.9	0.045 / 14.3	~3.0X
Osmium	0.055 / 17.7	0.019 / 6.0	~0.3X (reduced due to volatility)
Iridium	0.059 / 19.0	0.157 / 50.2	~2.7X
Palladium	0.005 / 1.6	0.016 / 5.1	~3.2X
Rhodium	0.009 / 3.0	0.030 / 9.6	~3.3X
Ruthenium	0.013 / 4.3	0.006 / 2.1	~0.5X (reduced due to volatility)
Silver	0.194 / 62.1	0.563 / 180.0	~2.9X



Figure 2 : Microscopic view of our bronzite-rich concentrate prior to smelting at our lab in Emmett, Idaho. Angular silicate grains are visible alongside dense metallic phases. The heterogeneous texture is consistent with platinum group metal (PGM) systems, where ultra-rare metals such as iridium occur in localized grains rather than uniformly distributed.

REE assays (calcine/fusion/DCP, original sample only) confirmed a total of ~0.69% wt across light and heavy REEs, as detailed below:

Element	Avg (% wt)	Avg (oz/ton)
Scandium	0.04	12.5
Yttrium	0.22	70.3
Lanthanum	0.02	6.1
Cerium	0.04	12.2
Praseodymium	0.02	5.0
Neodymium	0.04	11.9
Samarium	0.05	15.4
Europium	0.03	10.9
Gadolinium	0.04	11.9
Terbium	0.05	14.0
Dysprosium	0.04	11.6
Holmium	0.05	15.7
Erbium	0.05	16.6
Thulium	0.02	6.7
Ytterbium	0.03	11.2
Lutetium	0.01	4.0

Physical properties pre- and post-PDP showed increased density (bulk from 1.493 g/cc to 1.718 g/cc) and reduced magnetics (~5% to <2%), consistent with metal concentration. XRF scans (metals-only basis) identified gangue elements, supporting the removal of refractories like tungsten in the process. These results are preliminary, lab-scale, and subject to further validation for scalability.

Tungsten Assessment and Recovery Studies

Tungsten (W) is a U.S.-designated critical mineral vital for defense, aerospace, and clean energy applications. In 2025, Sidney Resources advanced targeted work to evaluate tungsten's potential as a recoverable co-product in the Warren District polymetallic system. Preliminary geological interpretations suggest tungsten concentrations in the 1–3 wt% range in certain vein material, concentrates, and processing residuals, often linked to iron-rich and REE-bearing phases. Supporting XRF screening (Shimadzu EDX-7200 analyzer) on Lucky Ben vein fractions (magnetic concentrates, non-magnetic, and residuals) consistently detected tungsten via characteristic L-series peaks, with stronger signals in residual fractions after separation steps. These qualitative results align with the PTOE PDP process, where tungsten was targeted for removal as a refractory, preserving recovery potential as a byproduct. These are preliminary, semi-quantitative screenings (not full chemical assays); ongoing work includes calibration refinement, gravity separation, and integration into pilot testing. Tungsten's presence enhances the project's multi-metal profile and alignment with domestic critical minerals priorities.

Silver Characterization and Grade Comparison

Silver (Ag) remains a core component of the Warren District's polymetallic profile, with consistent detections in vein material, stockpiles, and concentrates. In 2025, Sidney reviewed approximately 168 individual silver assays from the Lucky Ben project, spanning mine waste stockpiles, remnant vein material, and systematic channel sampling in mined areas. These assays indicate silver grades ranging from approximately 0.05 to 78.6 oz/ton Ag, with an overall average of ~5.0 oz/ton Ag and ~8–9 oz/ton Ag in channel samples. This dataset strengthens the project's high-grade silver potential and supports ongoing metallurgical optimization.

PTOE Services LLC's October 2025 analytical research on a bulk concentrate sample from the Knot Vein confirmed silver enrichment through the roast/leach Process Development Program (PDP), with silver increasing from 0.194% wt (62.1 oz/ton) in the original sample to 0.563% wt (180.0 oz/ton) post-PDP—a ~2.9X factor. These lab-scale results demonstrate effective silver recovery alongside other precious metals but are preliminary and not indicative of commercial-scale performance.

On a grade basis, Sidney's silver compares favorably with leading U.S. junior silver projects, as shown in the table below (based on public disclosures and NI 43-101 reports; grades are typical reported averages or intercepts, not compliant resources for all projects):

Company	Project (USA)	Typical Reported Silver Grades (oz/ton Ag)
Sidney Resources Corp.	Lucky Ben / Warren District (ID)	~0.05–78.6 oz/t; ~5.0 oz/t avg; ~8–9 oz/t in channels
Blackrock Silver	Tonopah West (NV)	~6–7 oz/t avg (indicated/inferred resources)
Summa Silver	Hughes (NV) / Mogollon (NM)	~4–6 oz/t avg (indicated/inferred resources)
Silver One Resources	Candelaria (NV)	~2–5 oz/t avg (pit-constrained); ~5 oz/t underground
Silver Hammer Mining	Silver Strand (ID)	~9–27 oz/t historical production; up to ~20 oz/t in samples
American Pacific Mining	Gooseberry (NV)	~1–4 oz/t in intercepts

These comparisons are for illustrative purposes only and do not imply Sidney has established a formal mineral resource. Silver grades at Lucky Ben position the project within the high-grade U.S. silver peer group, enhancing multi-metal optionality as we advance toward resource definition in 2026. Ongoing work includes further sampling and integration into pilot-scale studies, subject to funding and validation.

Pilot-Scale Expansion and Federal Alignment

The application submitted under DE-FOA-0003583 outlines a 48-month demonstration project designed to upgrade and operate a large pilot-scale processing facility capable of handling up to 100 tons per day. The program is structured to advance the processing system toward Technology Readiness Level 7–8 through sustained operation, validated mass and energy balances, and technoeconomic analysis. If awarded, the initiative would provide a structured pathway toward near-term commercial-scale deployment of domestic critical mineral recovery systems.

Separately, the EMRTAI application supports bench-scale validation of Sidney's patented EMR laser extraction technology. The proposal integrates precision narrow vein extraction with a comprehensive remediation framework

addressing legacy mine impacts, heavy metal stabilization, and watershed restoration. A formal letter of support was received from the Idaho Indigenous Alliance, reflecting community and environmental alignment.

Together, these federal initiatives reinforce the Company's positioning within emerging domestic mineral supply strategies and demonstrate increasing alignment with national critical mineral priorities. In early 2026, the Company engaged DC consultants for ongoing discussions with DOE and White House initiatives related to these programs, building on meetings with high-level political figures for strategic guidance.

Infrastructure Readiness and Land Consolidation

During 2025, the mill facility was structurally completed and fully enclosed. Electrical installation and primary water well development are advancing, with regulatory correspondence indicating no objection to the Company's water rights application. Commissioning remains strategically aligned with underground advancement and grade confirmation to support coordinated ramp-up when structural and metallurgical parameters are validated. Milestones include integration of a high-temperature smelting furnace for PGMs and an advanced air filtration system, targeted for early 2026.

Land position consolidation continued with the staking of 371 additional unpatented lode claims totaling approximately 7,664 acres, targeting REE-bearing pegmatites and historic gold-silver systems. All Bureau of Land Management filing requirements have been satisfied, further strengthening district-scale control (now over 12,000 acres total) and expanding the Company's structural opportunity set.

2026 Resource Definition and Development Outlook

Looking ahead to 2026, Sidney will initiate a structured underground exploration and drilling program at Lucky Ben designed to support preparation of a compliant Mineral Resource Estimate. Exploration drift advancement beneath historic workings will be followed by systematic channel sampling, geologic mapping, and establishment of underground drill bays. A controlled core drilling campaign targeting down-dip vein extensions will generate the data density required for industry-standard resource modeling. The resulting Mineral Resource Estimate will form the technical foundation for a subsequent Preliminary Economic Assessment and advancement toward bankability. A maiden resource is targeted for 2026, pending successful drilling.

In parallel, the Company is drafting a Plan of Operations for the Walla Walla properties. Historical reports reference high-grade mineralization within this system, though such figures remain historical and non-compliant under current standards. The Walla Walla property represents a secondary high-grade development platform within the broader district and will be evaluated through phased geological and operational planning.

Collectively, 2026 represents a transition from exploration-stage advancement toward formal resource definition, pilot-scale validation, and structured economic evaluation. The Company is also advancing toward full SEC reporting status and exploring uplisting to a higher-tier exchange to enhance liquidity and governance.

Strategic Positioning and Platform Optionality

Over the course of 2025, Sidney Resources has evolved from a development-stage operator advancing a single historic vein system into a technically integrated district-scale mineral platform with expanding optionality.

The Warren District Project now combines advancing underground access beneath historically productive zones, district-scale geophysical targeting, multi-metal metallurgical characterization, consolidated land control, pilot-scale capacity expansion planning, and proprietary extraction technology under a unified development framework. This convergence of geological, processing, infrastructure, and federal alignment initiatives increases the strategic depth of the asset beyond a single development corridor.

The planned preparation of a compliant Mineral Resource Estimate at Lucky Ben, the parallel advancement of the Walla Walla property, and the submission of a 100-ton-per-day pilot-scale expansion proposal under the IJJA Mines & Metals Capacity Expansion program collectively establish a scalable progression from validation to resource definition and economic modeling. The integration of district-scale geophysics and 2026 IP targeting further broadens the structural opportunity set within the consolidated land package.

Alignment with U.S. Department of Energy initiatives and domestic critical mineral supply strategies situates the project within national policy priorities focused on reducing foreign reliance for strategic materials. As technical de-risking advances and data density increases, the Warren District Project is transitioning toward characteristics commonly associated with scalable mineral development platforms: defined structural corridors, staged resource modeling, throughput validation pathways, and multi-metal optionality.

Management remains focused on disciplined execution and value creation. In parallel, the Company continues to evaluate strategic partnerships, joint ventures, structured capital arrangements, and other corporate alternatives that may accelerate development or enhance shareholder value. While no transaction process is underway, the structured advancement of the asset naturally increases strategic visibility among industry participants seeking high-grade domestic mineral exposure aligned with federal capacity expansion initiatives.

Forward-Looking Statements and Risk Factors

This report contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These statements include, but are not limited to, plans for resource definition, pilot-scale operations, federal funding awards, metallurgical scaling, and economic evaluations. Forward-looking statements are based on current expectations and assumptions and are subject to risks and uncertainties that could cause actual results to differ materially.

Key risks include:

- **Exploration and Geological Risks:** Mineral exploration is inherently uncertain; there is no assurance of discovering economically viable deposits or achieving compliant resource estimates.
- **Metallurgical and Processing Risks:** Lab-scale successes (e.g., PTOE roast/leach enrichment) may not translate to commercial viability; scaling could encounter technical challenges, variability in ore composition, or higher costs.
- **Funding and Liquidity Risks:** The Company may require additional capital; failure to secure funding (e.g., DOE grants) could delay projects. As of this report, no federal awards have been confirmed.
- **Regulatory and Permitting Risks:** Delays in obtaining permits, water rights, or environmental approvals could impact timelines.
- **Market and Commodity Risks:** Fluctuations in metal prices (e.g., gold, silver, REEs) could affect project economics; the Company has no current production or hedging. Recent market volatility adds to this risk.
- **Operational Risks:** Underground development involves safety hazards; infrastructure commissioning may face delays.
- **General Risks:** As an OTC-listed company (OTCID: SDRC), shares are subject to volatility, limited liquidity, and potential dilution from future financings. The Company is not yet SEC-reporting and may face uplisting challenges.
- **Grant Applications:** No assurance can be given that DOE funding will be awarded or that any transaction will be completed

Investors should review the Company's OTC Markets filings for full risk disclosures. Historical data is provided for context only and should not be relied upon as indicative of future performance. The Company undertakes no obligation to update forward-looking statements except as required by law.

Closing Perspective Sidney Resources exits 2025 with strengthened geological positioning, advancing metallurgical understanding, expanding infrastructure readiness, and formal alignment with federal capacity expansion initiatives. The Company enters 2026 with a defined roadmap toward compliant resource definition, pilot-scale validation, and structured economic advancement.

The progress achieved during 2025 reflects deliberate execution and expanding opportunity within a district-scale polymetallic system positioned for continued development, subject to the risks outlined above.

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 469 unpatented lode claims and 1 unpatented placer claim that are located adjacent to the Hornet Claim near Warren, Idaho. All Bureau of Land Management filing requirements have been satisfied, further strengthening district-scale control (now over 12,000 acres total).

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

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

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

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

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

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
--	---	---	--	--	--

Sean Rae Zalewski	CEO	Hartland, WI	2,750,000	Common	.47
Gregg Lindner	Director	Minoqua, WI	19,950,000	Common	3.5
Daniel Hally	COO	Clarkston, WA	3,806,016	Common	.66
Sue Maas	Secretary	Delafield, WI	19,900,000 1,666,667	Common Preferred	5.4 3.5
Ryan Norman	Director	Cocoa Beach, FL	0	NA	NA
Chantel Greene	President	Lapwai, ID	0	NA	NA
Corey Schram	Director	Ripon, WI	14,185,920 1,000,000	Common Preferred	3.8 1.7
James E Scherrer	Director	Burlington, WI	1,060,920 4,000,000	Common Preferred	.7 6.818
Joseph Maier	Director	Hartland, WI	0	NA	NA

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

7) Legal/Disciplinary History

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

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

Gregg R. Lindner, Director, Dunn County Case Number 2024CM000218 State of Wisconsin vs. Gregg Richard Lindner. Count 1, Wisconsin 943.01(1) Criminal Damage to Property Misd. A. Count 2 Wisconsin 943.15(1) Entry into/onto Bldg/Constuct.Site/Room Misd. A Case status as of 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 December 31, 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 December 31, 2025 and December 31, 2024 and the related statements of income for the three months and the 12 months ended December 31, 2025 and December 31, 2024 and for the period beginning March 4, 2003 (inception) through December 31, 2025, statements of cash flows for the twelve months ended December 31, 2025 and December 31, 2024 and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

CDA-CPA GROUP, PLLP

Coeur d'Alene, ID

February 4, 2026

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
DECEMBER 31, 2025 AND DECEMBER 31 2024		
	12/31/25	12/31/24
Assets		
Current Assets:		
Cash	\$ 1,493,424	\$ 7,131,999
Total Current Assets	1,493,424	7,131,999
Property and equipment, at cost:		
Land	449,428	-
Construction in progress	-	335,163
Equipment	454,006	47,660
Vehicles	264,692	212,682
Building	381,198	-
	1,549,324	595,505
Less accumulated depreciation	(136,489)	(51,635)
Net property and equipment	1,412,835	543,870
Other Assets:		
Prepaid mine lease - net of amortization	1,250,000	1,390,000
Mineral property acquisition costs	292,239	-
Intangible assets - net of amortization	2,975,000	1,215,000
Security deposit	22,695	22,695
Lease acquisition costs	281,050	281,050
	4,820,984	2,908,745
Total Assets	\$ 7,727,243	\$ 10,584,614

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

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
DECEMBER 31, 2025 AND DECEMBER 31 2024		
	12/31/25	12/31/24
Liabilities and stockholders' equity		
Current liabilities:		
Credit cards due	\$ 35,988	\$ 36,951
Stock subscription deposits	115,522	4,855,522
Accrued interest	89,112	59,161
Total current liabilities	<u>240,622</u>	<u>4,951,634</u>
Longterm liabilities:		
Convertible promissory notes	<u>1,450,000</u>	<u>750,000</u>
Total liabilities	1,690,622	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, 375,502,467 and 366,335,800 shares issued and outstanding, respectively	7,858,215	5,553,215
Paid in capital	9,388,207	9,388,207
Deficit adccumulated during the exploration period	<u>(19,721,592)</u>	<u>(14,414,993)</u>
Total stockholders' equity	<u>6,036,621</u>	<u>4,882,980</u>
Total liabilities and stockholders' equity	<u>\$ 7,727,243</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 TWELVE MONTHS ENDED DECEMBER 31, 2025 AND 2024					
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2025					
	Three Months Ended		Twelve Months Ended		Since
	12/31/2025	12/31/2024	12/31/2025	12/31/2024	Inception
GROSS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES					
Advertising	\$ 17,436	\$ 376,979	\$ 302,479	\$ 489,702	\$ -
Bank charges	1,067	629	3,877	2,144	-
Computer and internet	1,127	2,262	5,628	6,470	-
Exploration costs	1,101,647	678,372	2,447,409	1,081,845	6,827,781
Amortization land lease	-	70,000	140,000	280,000	1,460,000
Fuel and equipment rent	129,987	97,584	448,669	427,983	-
Depreciation	24,497	6,269	76,895	41,228	173,408
Licenses and fees	964	969	1,480	1,250	-
Interest and finance charges	24,076	6,475	92,300	91,248	-
Insurance	-	-	28,522	7,261	-
Janitorial	-	19,000	20,800	41,900	-
Legal and accounting	1,559	7,488	12,035	9,788	-
Dues and subscriptions	8,037	4,320	29,219	15,860	-
Printing and postage	77	403	830	1,838	-
Office expenses	-	39	169	1,210	-
Officer wages	347,000	167,393	1,346,000	584,060	2,338,144
Rent	33,643	37,072	109,134	125,720	-
Professional fees	76,325	61,133	280,343	140,089	-
Repairs	-	3,624	2,000	29,023	-
Research and development	-	-	-	-	154,649
Supplies	354	1,393	1,908	11,145	-
Meals and entertainment	872	998	5,799	1,892	-
Taxes	-	-	856	-	-
Taxes - payroll	1,218	(1,579)	21,569	11,701	-
Telephone	344	380	1,909	1,396	-
Travel	9,055	7,600	53,897	20,620	-
Utilities	-	-	-	-	-
Wages	457	125	5,644	551	-
Administrative costs	-	-	-	-	11,172,255
Consulting	30,000	-	37,004	13,000	-
Miscellaneous	(3,435)	3,431	405	10,010	-
Total expenses	1,806,507	1,552,359	5,477,370	3,448,934	22,126,237
Net loss before other income (expenses)	(1,806,507)	(1,552,359)	(5,477,370)	(3,448,934)	(22,126,237)
OTHER INCOME (EXPENSES)					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	-	(18,000)	1,480,500
Interest income	22,560	19,453	170,770	19,453	190,800
Cancelled Conversion Agreement	-	-	-	-	(76,000)
NET (LOSS) INCOME	\$(1,783,947)	\$(1,532,906)	\$(5,306,600)	\$(3,447,481)	\$(19,721,592)

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

SIDNEY RESOURCES CORPORATION			
(An Exploration Stage Company)			
STATEMENTS OF CASH FLOWS			
FOR THE PERIODS ENDED DECEMBER 31, 2025 AND 2024			
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2025			
	Twelve Months	Twelve Months	Since
	12/31/2025	12/31/2024	Inception
Cash flows from operating activities			
Net Income (Loss)	\$ (5,306,600)	\$ (3,447,481)	\$ (19,721,593)
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	-	568,000	(912,500)
Stock errors in prior periods	-	-	(2,000)
Interest	29,951	17,308	89,111
Depreciation and amortization	216,895	321,228	1,543,333
(Increase) decrease in prepaid expenses	-	-	2,111
Increase (decrease) in accounts payable	-	-	3,336
Increase (decrease) in accrued liabilities	6,997	14,904	17,919
Increase (decrease) in deposits	-	4,612,580	152,073
Total Adjustments	509,083	5,534,020	1,368,794
Net cash provided (used) by operating activities	(4,797,517)	2,086,539	(18,352,799)
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	(935,023)	(142,433)	(1,227,773)
Cash payments for building in progress	(46,035)	(2,940)	(371,388)
Net cash provided (used) by investing activities	(981,058)	(145,373)	(4,464,528)
Cash flow from financing activities			
Proceeds from issuance of common stock	-	283,150	14,280,500
Proceeds from issuance of preferred stock	140,000	4,300,000	8,455,000
Proceeds from issuance of warrants	-	-	251
Proceeds from revenue sharing agreement	-	-	125,000
Proceeds from convertible promissory notes	-	-	1,450,000
Net cash provided (used) by financing activities	140,000	4,583,150	24,310,751
Net increase (decrease) in cash and equivalents	(5,638,575)	6,524,316	1,493,424
Cash and equivalents, beginning of year	7,131,999	607,683	-
Cash and equivalents, end period	\$ 1,493,424	\$ 7,131,999	\$ 1,493,424
Supplemental disclosures of cash flow information:			
Interest Expense	\$ 60,049	\$ 17,212	\$ 132,986
Taxes	\$ -	\$ -	\$ -

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY								
For the Period Beginning March 4, 2003 (Inception) through December 31, 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 December 31, 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 December 31, 2025								
						Additional	Deficit	
						Contributed	Accumulated	
	Warrants	Preferred Stock		Common Stock		Capital	During	
	Shares	Shares	Amount	Shares	Amount		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	-	-	-	8,100,000	2,025,000	-	-	2,025,000
Stock for services	-	2,400,000	240	900,000	255,000	-	-	255,240
Net loss for the 12 months ended	-	-	-	-	-	-	(5,306,600)	(5,306,600)
*	-	-	-	-	-	-	1	1
Balance at December 31, 2025	\$ 56,551	56,633,360	\$ 8,455,240	375,502,467	\$ 7,858,215	\$ 9,388,207	\$ (19,721,592)	\$ 6,036,621

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History

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

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

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

For the 12 months ended December 31, 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; 100,000 shares of common stock issued for equipment valued at \$25,000 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.

An Exploration Stage Company – Basis of Presentation

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

An Exploration Stage Company – Basis of Presentation (continued)

The Company is a corporation engaged in the acquisition and exploration of mineral properties and is in the process of establishing the existence of proven or probable mineral reserves in order to begin mine development or production. The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) applicable to exploration stage mining entities. The Company expenses all mineral exploration costs, including geological, geophysical, and related exploration expenditures, as incurred. Costs incurred to acquire legal interests in mineral properties, including claim staking, governmental filing fees, surveying, mapping and related legal or consulting costs, are capitalized as mineral property acquisition costs and classified as long-lived assets. Capitalized mineral property acquisition costs are assessed for impairment when events or changes in circumstances indicate that their carrying amounts may not be recoverable.

The accompanying financial statements have been prepared on a going-concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business; see Note 11 for further discussion of conditions and management’s plans related to the Company’s ability to continue as a going concern.

Cash and Cash Equivalents

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

Property and Equipment

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

Lease Acquisition Costs

Lease acquisition cost of \$281,050 at December 31, 2025 and December 31, 2024, primarily includes costs incurred to build and improve the road on the leased land. Since mining has not commenced, no amortization expense has been recognized for the periods presented. Amortization will be recorded using the units-of-production method when mining begins.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Environmental Liabilities

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

Use of Estimates

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

Revenue Recognition

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

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

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

NOTE 2 – INCOME TAXES (continued)

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

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

The Company has no significant differences between book and tax accounting. At December 31, 2025 and December 30, 2024, the Company had an estimated tax loss carry-forward of approximately \$14,000,000 and \$19,000,000. 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 – PREPAID MINE LEASE

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 December 31, 2025 was \$0 and for the twelve months ended December 31, 2025 was \$140,000 and accumulated amortization was \$1,400,000 at December 31, 2025 and \$1,260,000 at December 31, 2024.

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

NOTE 3 – PREPAID MINE LEASE (continued)

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

NOTE 4 – MINERAL PROPERTY

During the second quarter of 2025, the Company acquired 1,900 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.

During the fourth quarter of 2025, the Company incurred expenditures related to the acquisition and staking of mineral claims. These costs are capitalized and presented in the balance sheet under Mineral Property Acquisition Costs in accordance with the Company's accounting policy for exploration and evaluation assets.

The Company paid \$101,380 in claim assessment fees to the Bureau of Land Management (BLM). These fees represent payments required to maintain and secure ownership rights to the mineral interests associated with each claim. A total of 371 mineral claims were filed, each providing mineral rights to approximately 20.66 acres of land.

Additionally, the Company paid \$142,719 to the Department of Land Transfer for services associated with the physical staking of claim boundaries, preparation of required documentation and mapping, and the filing of each claim with the BLM. These expenditures are directly attributable to the acquisition of mineral property interests and have been capitalized accordingly.

NOTE 5 – INTANGIBLE ASSETS

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.

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

NOTE 6 – 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	31/12/2025	<u>\$ 151,000</u>	<u>79,825,953</u>	<u>\$ 1,034,145</u>

NOTE 7 – REVENUE SHARING AGREEMENT

During the 4th quarter of 2014 the Company entered into agreements with investors whereby the investor will receive a share of the Company's profit. The investors were limited to \$5,000 investment and a maximum of 140 investors. In exchange for the cash injection the investors will receive .143% of the profits annually that are specific to the Lucky Ben Mine Project. The Company collected no money for the year ended December 31, 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 8 – STOCKHOLDERS' EQUITY

Revenue Sharing Agreement

See note 7 for information concerning this arrangement.

Common Stock

The Company is authorized at 500,000,000 shares of Common stock, with a par value of \$.0001 per share, authorized as of December 31, 2025 and as of December 31, 2024. 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.

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NOTE 8 – STOCKHOLDERS’ EQUITY (continued)

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, 393,750 shares valued at \$46,375 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 7,790,000 shares valued at \$1,925,000 for patents and mining records, and 960,000 shares valued at \$240,000 for land.

There were 375,502,467 shares outstanding as of December 31, 2025 and 366,335,800 outstanding at December 31, 2024.

Preferred Stock

The Company is authorized at 60,000,000 shares of Preferred stock, with a par value of \$.0001 per share, authorized as of December 31, 2025 and December 31, 2024. The unissued shares of Preferred stock may be divided into and issued in designated series from time to time by one or more resolutions adopted by the Board of Directors.

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

There were 56,633,360 shares outstanding as of December 31, 2025 and 26,533,345 outstanding at December 31, 2024.

Warrants and Options

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

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NOTE 9 – COMMITMENTS

On November 7, 2025, the Company entered into a lease for crew housing, with fixed monthly rent of \$5,300 and tenant responsibility for utilities, while the landlord is responsible for water and sewer. The noncancellable term begins September 1, 2026 and ends September 1, 2027, after which the lease may, at the landlord's option, convert to a month-to-month arrangement on the same terms and conditions if the Company does not provide timely written notice of nonrenewal.

For the year ended December 31, 2025, the Company evaluated this arrangement under U.S. GAAP lease guidance and determined that, because the lease term begins on September 1, 2026, no right-of-use asset, lease liability, lease expense, or related quantitative lease disclosures are recognized in the accompanying financial statements. Qualitative information regarding this lease and the related future cash obligations beginning in 2026 is presented because the agreement represents a significant commitment for crew housing.

NOTE 10 – 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 11 - 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 12 – 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.

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NOTE 13 – RESCISSION

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

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

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

NOTE 14 – 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.

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NOTE 14 – CONVERTIBLE PROMISSORY NOTES (continued)

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

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

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

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

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

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

NOTE 15 – SUBSEQUENT EVENTS

Fourth Quarter 2025 Activities Summary

During the fourth quarter of 2025, the Company completed construction of a new approximately 3,600 square foot ClearSpan mill building at the project site and mobilized additional milling and processing equipment to the facility. By quarter end, work was underway to complete the supporting infrastructure for the milling system, including the water system, tailings impoundment, and electrical installation.

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NOTE 15 – SUBSEQUENT EVENTS (continued)

Completion and commissioning of the milling facility were delayed due to equipment delivery timelines and delays associated with drilling and completing the water supply system. These factors pushed the anticipated launch of the facility into a subsequent reporting period.

Throughout the quarter, the Company worked with the U.S. Forest Service on the design and permitting coordination for a new access road to the Lucky Ben facility. Required maintenance on the existing access road was also completed during this period.

The Company completed and submitted an operations plan for the relocation and processing of approximately 25,000 tons of ore material from the Knott Mine to the milling facility. Coordination and finalization of this plan with the U.S. Forest Service continued through the end of the quarter.

Exploration and land position expansion activities included the staking and filing of 371 new lode mining claims, representing an additional approximately 7,664 acres of unpatented mining claims.

Ongoing technical and research activities continued during the quarter. Internal laboratory work progressed on addressing metallurgical challenges associated with polymetallic material recovered during milling operations. In parallel, a contractor continued to refine and enhance separation processes for rare earth elements and precious metals.

In the area of non-dilutive funding, the Company completed and submitted one grant application to the U.S. Department of Energy during the quarter and initiated a second Department of Energy grant application, which is expected to be submitted in the first quarter of 2026.

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.

February 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.

February 13, 2025 [Date]

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

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