

RESOURCETEC CORPORATION

A Nevada Corporation

7533 S Center View Ct, Suite 4759
West Jordan, UT USA
(Company Address)

+1 435-754-7546
(Company's Telephone Number)

info@resourceteccorp.com
(Company's Email)

1446
(Company's SIC Code)

Quarterly Report

For the Period Ending: March 31, 2026
(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

10,494,935 shares as of April 28, 2026

10,494,935 shares as of December 31, 2025

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 Control¹ of the company has occurred during this reporting period:

Yes: No:

¹ "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.

ResourceTec Corporation. ("ResourceTec" or the "Company") was organized on June 14, 2004, under the laws of the State of Nevada as "Acme Entertainment, Inc." on July 21, 2005, the Company changed its name to "INQB8 Corporation." On November 4, 2005, in connection with a merger with Aventura Resorts, Inc., a privately held Washington corporation, the Company changed its name to "Aventura Resorts, Inc." ("Aventura"). In connection with the acquisition of Interich International Limited, ("Interich") a British Virgin Islands company, on July 13, 2011, the company changed its name to Borneo Resource Investments Ltd. On March 25, 2025, the Company filed Articles of Amendment with the State of Nevada, changing its name to "ResourceTec Corporation".

Current State and Date of Incorporation or Registration. Standing in this jurisdiction (e.g. active, default, inactive).

The Company is incorporated in the State of Nevada. The Company was incorporated on June 14, 2004. The Company is currently in good standing in the State of Nevada.

Prior Incorporation Information for the issuer and any predecessors (if any) 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:

On March 25, 2025, the Company filed Articles of Amendment with the State of Nevada, changing its name to "ResourceTec Corporation" and a Certificate of Change for a contemplated 1-for-1,000 reverse split. During March 2025 and in accordance with SEC Rule 10b-17 and FINRA Rule 6490, the Company submitted documents and other information to FINRA in connection with the subject reverse stock split and name change. On June 11, 2025, the reverse split, reduction of the Company's authorized shares of common stock and name change were declared effective by FINRA to broker dealers in the quotation system. The new trading symbol for the Company's common stock is RREE.

Address of the issuer's principal executive office:

7533 S Center View Ct., Suite 4759
West Jordan, UT 84084 USA

Address of the issuer's principal place of business:

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

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 Co.
Phone: 800-785-7782
Email: info@pacificstocktransfer.com
Address: 6725 Via Austi Parkway #300
Las Vegas, NV 89119 USA

Publicly Quoted or Traded Securities:

Trading symbol:	RREE
Exact title and class of securities outstanding:	Common Stock
CUSIP:	099876 104
Par or stated value:	\$0.001
Total shares authorized:	400,000,000 as of April 28, 2026
Total shares outstanding:	10,494,935 as of April 28, 2026
Total number of shareholders of record:	94 as of April 28, 2026

All additional class(es) of publicly quoted or traded securities (if any):

None

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

Exact title and class of securities outstanding:	Series A Preferred Stock
CUSIP:	099876 203
Par or stated value:	\$.001
Total shares authorized:	85,000,000 as of April 28, 2026
Total shares outstanding:	77,481,639 as of April 28, 2026

Security Description:

1. For common equity, describe any dividend, voting and preemption rights.

Each share of common stock entitles the holder to one (1) vote on each matter submitted to a vote of our shareholders, including the election of directors. Holders of common stock do not have cumulative voting or preemptive rights. Subject to preferences that may be applicable to any outstanding preferred stock, our shareholders are entitled to receive ratably such dividends, if any, as may be declared from time to time by the board of directors. Shareholders have no preemptive, conversion or other subscription rights. There are no redemption or sinking fund provisions related to the common stock. In the event of liquidation, dissolution, or winding up of the Company, our common stockholders are entitled to share ratably with our holders of Series A Preferred Stock in all assets remaining after payment of liabilities, subject to prior distribution rights of preferred stock, if any, then outstanding.

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

The Series A preferred stock shall vote or act by written consent together with the Common Stock and not as a separate class. Each share of Series A preferred stock shall have that number of votes equal to seven-tenths (0.7) of a share of Common Stock at any special or annual meeting of the stockholders of the Company and in any act by written consent in lieu of any special or annual meeting of the stockholders of the Company. In addition, each share of Series A preferred stock may be converted into seven-tenths (0.7) of a share of the Company's common stock, upon the majority consent of the holders and without the payment of additional consideration by a holder. Shareholders have no preemptive, conversion or other subscription rights. There are no redemption or sinking fund provisions related to the Series A Preferred Stock. In the event of liquidation, dissolution, or winding up of the Company, our holders of Series A Preferred Stock are entitled to share ratably with our common stockholders in all assets remaining after payment of liabilities.

3. Describe any other material rights of common or preferred stockholders.

None

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

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)

Number of Shares Outstanding as of December 31, 2024:		Ending Balance: Common: 10,494,935 Preferred: -0-							
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 or No	Individual/Entity Shares were issued to (entities must have individual with voting/investment control disclosed).	Reason for share issuance (e.g., for cash or debit conversion) OR Nature of Services Provided (if applicable)	Restricted or Unrestricted as of this filing?	Exemption or Registration Type?
08/20/2024	New Issuance	40,524,464	Series A Preferred	709,178	No	Ripplinger Royalties Corporation (Conrad Robert Ripplinger has voting and investment control)	Share Exchange	Restricted	Section 4(a)(2) of the 1933 Act
08/20/2024	New Issuance	17,427,818	Series A Preferred	304,987	No	Barry Miller	Share Exchange	Restricted	Section 4(a)(2) of the 1933 Act
08/20/2024	New Issuance	17,427,818	Series A Preferred	304,987	No	Conrad Robert Ripplinger	Share Exchange	Restricted	Section 4(a)(2) of the 1933 Act
08/20/2024	New Issuance	957,572	Series A Preferred	16,758	No	Jared Robert Ripplinger	Share Exchange	Restricted	Section 4(a)(2) of the 1933 Act
08/20/2024	New Issuance	478,786	Series A Preferred	8,379	No	Eric James Ripplinger	Share Exchange	Restricted	Section 4(a)(2) of the 1933 Act
08/20/2024	New Issuance	478,786	Series A Preferred	8,379	No	Jacob F Ripplinger	Share Exchange	Restricted	Section 4(a)(2) of the 1933 Act
12/23/2024	New Issuance	20,758	Series A Preferred	8,709	No	Ronald Scott Chaykin	Debt Settlement	Restricted	Section 4(a)(2) of the 1933 Act
12/23/2024	New Issuance	50,851	Series A Preferred	21,334	No	Andy Chow	Debt Settlement	Restricted	Section 4(a)(2) of the 1933 Act
12/23/2024	New Issuance	51,184	Series A Preferred	21,474	No	Dennis Harkness	Debt Settlement	Restricted	Section 4(a)(2) of the 1933 Act
12/23/2024	New Issuance	50,922	Series A Preferred	21,364	No	Jemini Finance Inc. /Jerry Huang, Pres	Debt Settlement	Restricted	Section 4(a)(2) of the 1933 Act
12/23/2024	New Issuance	12,680	Series A Preferred	5,320	No	Kevin Shum	Debt Settlement	Restricted	Section 4(a)(2) of the 1933 Act
06/10/2025	New Issuance	392	Common	-	No	N/A	Reverse Split Roundings	-	-
Shares Outstanding on March 31, 2026		Ending Balance: Common: 10,494,935 Preferred: 77,481,639							

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

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

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	Name of Noteholder	Reason for Issuance (e.g., Loan, Services, etc.)
July 5, 2023	465,904	502,553	December 31, 2027	At holder's discretion, repayment can be made with the Company's stock.	-0-	TBD	Conrad Robert Ripplinger, CEO	Loan - Line of Credit

4) Issuer's Business, Products and Services

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

ResourceTec seeks to find & secure, prove-up, and monetizes asymmetric natural resource asset opportunities, including critical metals and minerals, and precious metals in the Americas.

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

Silica Scientific Corporation

C. Describe the issuers' principal products or services.

ResourceTec seeks to find & secure, prove-up, and monetizes asymmetric natural resource asset opportunities, including critical metals and minerals, and precious metals in the Americas.

5) Issuer's Facilities

The company currently leases offices in West Jordan, Utah. The company began utilizing these facilities in 2024 and the arrangements are month-to-month.

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

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	City and State (Include Country if outside U.S.)	Number of shares owned	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Conrad Robert Ripplinger	President, Secretary, Treasurer and Director	Millville, UT	57,952,282 *	Series A Preferred	74.98%
Barry Miller	Vice President For Corporate Development and Director	Port Coquitlam, BC, Canada	17,427,818	Series A Preferred	22.55%
Deepak Malholtra	Director	Lakewood, CO	-	-	-

Shellbridge Group Limited – Leo CC Wong, Managing Director	Shareholder	Central, Hong Kong, PRC	7,915,463	Common	75.43%
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* Includes both personal holdings and those controlled through Ripplinger Royalties Corporation.

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);

No
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;

No
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;

No
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

No
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.

No
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.

No

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

Securities Counsel

Name: Thomas E. Puzzo
Firm: Law Offices of Thomas E. Puzzo, PLLC
Address 1: 3823 44th Ave NE

Address 2: Seattle, WA 98105 USA
Phone: 206-522-2256
Email: tpuzzo@puzzolaw.com

Auditor

Firm: Sadler, Gibb & Associates, LLC
Address 1: 344 West 1380 South, Suite 250
Address 2: Draper, UT 84020
Phone: 801-783-2950
Email: info@sadlergibb.com

Accountant

Name: Kristoffer Anderson
Firm: KBA Audit & Advisory, LLC
Address 1: 623 E 2100 S, Suite 105
Address 2: Salt Lake City, UT 84106
Phone: 801-550-4375
Email: info@kbaaudit.com

Investor Relations – N/A

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

All other means of Investor Communication: – N/A

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
Other: _____

Other Service Providers

Name: Ronald Scott Chaykin
Firm:
Nature of Services: Business advisory services.
Address 1: 2530 177th Street SE
Address 2: Bothell, WA 98012 USA
Phone: 425-481-2686
Email: r.scottchaykin@gmail.com

9) Financial Statements

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

Name: Ronald Scott Chaykin
Title: Consultant
Relationship to Issuer: Provider of business advisory services to the company.

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: Kristoffer Anderson
Title: Principal of KBA Audit & Advisory, LLC
Relationship to Issuer: Accountant engaged by the company.
Describe the qualifications of the person or persons who prepared the financial statements: Certified Public Accountant licensed in the State of Utah.

The following financial statements described below are provided and incorporated by this reference for the most recent fiscal year:

- Consolidated Balance Sheet;
- Consolidated Statement of Income;
- Consolidated Statement of Stockholder' Deficit;
- Consolidated Statement of Cash Flows
- Financial Notes

Attached as Exhibit A to this Quarterly Report are our unaudited condensed consolidated financial statements and notes to the financial statements for the periods ended March 31, 2026 and December 31, 2025, and for the three months ended March 31, 2026 and 2025.

10) Issuer Certification

Principal Executive Officer:

I, Conrad Robert Ripplinger certify that:

1. I have reviewed this annual disclosure of ResourceTec 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.

April 28, 2026

/s/ Conrad Robert Ripplinger

Principal Financial Officer:

I, Conrad Robert Ripplinger certify that:

1. I have reviewed this annual disclosure of ResourceTec 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.

April 28, 2026

/s/ Conrad Robert Ripplinger

ResourceTec Corporation
7533 S Center View CT, Suite #4775
West Jordan, UT 84084

Unaudited Condensed Consolidated Financial Statements
As of March 31, 2026 and December 31, 2025, and
For the Three Months Ended March 31, 2026 and 2025

RESOURCETEC CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS

	<u>March 31, 2026</u>	<u>December 31, 2025</u>
	<u>(Unaudited)</u>	
ASSETS		
Current assets:		
Cash	\$ 7,068	\$ 6,548
Prepaid expenses	3,000	750
Total current assets	<u>10,068</u>	<u>7,298</u>
Other assets		
Fixed assets	2,726	2,726
Deposit on mineral properties	15,000	15,000
Total other assets	<u>17,726</u>	<u>17,726</u>
Total Assets	\$ <u>27,794</u>	\$ <u>25,024</u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable and accrued expenses	\$ 72,843	\$ 55,566
Accrued interest payable	36,649	30,302
Related party convertible note payable	465,904	410,945
Total current liabilities	<u>575,396</u>	<u>496,813</u>
Commitments and contingencies (Note 7)	-	-
Stockholders' deficit:		
Preferred stock; \$0.001 par value; 15,000,000 shares authorized, -0- shares issued and outstanding as of March 31, 2026 and December 31, 2025	-	-
Series A Preferred stock; \$0.001 par value; 85,000,000 shares authorized, 77,481,639 shares issued and outstanding as of March 31, 2026 and December 31, 2025, respectively	77,482	77,482
Common stock; \$0.001 par value; 400,000,000 shares authorized, 10,494,935 and 10,494,935 shares issued and outstanding as of March 31, 2026 and December 31, 2025, respectively	10,495	10,495
Additional paid-in capital	89,278	89,278
Accumulated deficit	(714,154)	(638,641)
Total stockholders' deficit	<u>(536,899)</u>	<u>(461,386)</u>
Non-controlling interest	<u>(10,703)</u>	<u>(10,403)</u>
Total stockholders' deficit	<u>(547,602)</u>	<u>(471,789)</u>
Total Liabilities and Stockholders' deficit	\$ <u>27,794</u>	\$ <u>25,024</u>

The accompanying notes are an integral part of these condensed consolidated financial statements.

RESOURCETEC CORPORATION
(F/K/A Borneo Resource Investments LTD.)
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For The Three Months Ended	
	March 31, 2026	March 31, 2025
Operating expenses:		
Professional fees	\$ 56,856	\$ 45,755
General and administrative	12,610	3,856
Total operating expenses	69,466	49,611
Net operating loss	(69,466)	(49,611)
Other (income) expense:		
Interest expense	6,347	3,713
(Gain) loss on settlement of AP	-	(10,474)
Total Other (income) expense	6,347	(6,761)
Loss before provision for taxes	(75,813)	(42,850)
Provision for income taxes	\$ -	\$ -
Net loss	\$ (75,813)	\$ (42,850)
Net loss attributable to the noncontrolling interest	\$ 300	\$ 637
Net loss attributable to the shareholders of the Company	\$ (75,513)	\$ (42,213)
Basic and diluted loss per share	\$ (0.00)	\$ (0.00)
Weighted average number of common shares outstanding - basic & diluted	10,494,935	10,494,935

The accompanying notes are an integral part of these condensed consolidated financial statements.

RESOURCETEC CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT
(Unaudited)

	Series A Preferred Stock		Common Stock		Paid-In Capital	Accumulated Deficit	Non- Controlling Interest	Stockholders' Equity (Deficit)
	Shares	Amount	Shares	Amount				
Balance at December 31, 2025	<u>77,481,639</u>	<u>\$ 77,482</u>	<u>10,494,935</u>	<u>\$ 10,495</u>	<u>\$ 89,278</u>	<u>\$ (638,641)</u>	<u>\$ (10,403)</u>	<u>\$ (471,789)</u>
Net Loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,513)</u>	<u>(300)</u>	<u>(75,813)</u>
Balance at March 31, 2026	<u>77,481,639</u>	<u>\$ 77,482</u>	<u>10,494,935</u>	<u>\$ 10,495</u>	<u>\$ 89,278</u>	<u>\$ (714,154)</u>	<u>\$ (10,703)</u>	<u>\$ (547,602)</u>
Balance at December 31, 2024	<u>77,481,639</u>	<u>\$ 77,482</u>	<u>10,494,935</u>	<u>\$ 10,495</u>	<u>\$ 89,278</u>	<u>\$ (452,875)</u>	<u>\$ (7,967)</u>	<u>\$ (283,587)</u>
Net loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(42,213)</u>	<u>(637)</u>	<u>(42,850)</u>
Balance at March 31, 2025	<u>77,481,639</u>	<u>\$ 77,482</u>	<u>10,494,935</u>	<u>\$ 10,495</u>	<u>\$ 89,278</u>	<u>\$ (495,088)</u>	<u>\$ (8,604)</u>	<u>\$ (326,437)</u>

The Common stock shares issued and outstanding have been adjusted to reflect 1,000-to-1 reverse split, which was effective on June 11, 2025.

The accompanying notes are an integral part of these condensed consolidated financial statements.

RESOURCETEC CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOW
(Unaudited)

	For The Three Months Ended March 31, 2025	December 31, 2025
	<u> </u>	<u> </u>
Cash flows from operating activities:		
Net loss	\$ (75,813)	\$ (42,850)
Adjustments to reconcile net loss to net cash used in operating activities:		
Gain on settlement of accounts payable	-	(10,474)
Changes in operating assets and liabilities:		
Prepaid expenses	(2,250)	(2,370)
Accounts payable	17,277	(11,324)
Accrued interest	6,347	3,713
Net cash used in operating activities	<u>(54,439)</u>	<u>(63,305)</u>
 Cash flows from financing activities		
Proceeds from related party note payable	<u>54,959</u>	<u>63,305</u>
Net cash provided by financing activities	<u>54,959</u>	<u>63,305</u>
 Net change in cash	520	-
Cash - beginning of the year	6,548	174
Cash - end of the period	<u>\$ 7,068</u>	<u>\$ 174</u>
 Supplemental disclosures:		
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Income taxes	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these condensed consolidated financial statements.

ResourceTec Corporation
Notes to Condensed Consolidated Financial Statements
For the Three Months Ended March 31, 2026 and 2025

NOTE 1 – ORGANIZATION AND BUSINESS DESCRIPTION

ResourceTec Corporation (F/K/A Borneo Resource Investments Ltd.), (“ResourceTec” or the “Company”) was organized on June 14, 2004 under the laws of the State of Nevada as “Acme Entertainment, Inc.”. On July 21, 2005, the Company changed its name to “INQB8, Inc.” On November 4, 2005, in connection with a merger with Aventura Resorts, Inc., a privately held Washington company, the Company changed its name to “Aventura Resorts, Inc.” (“Aventura”). In connection with the acquisition of Interich International Limited, (“Interich”) a British Virgin Islands Company, on July 13, 2011, the company changed its name to Borneo Resource Investments Ltd.

On August 12, 2024, Terrance Filbert resigned as the Company’s director, President, Chief Executive Officer, Secretary and Treasurer.

On August 13, 2024, the Company entered into a Share Exchange Agreement with Silica Scientific Corporation, a Utah corporation (“Silica Scientific”), and the shareholders of Silica Scientific, and the transaction closed on August 20, 2024. The Company acquired 95.28% of the issued and outstanding Class A Common Shares of Silica Scientific in exchange for 77,295,244 Series A Preferred Shares of ResourceTec. Each ResourceTec Series A Preferred share has voting rights equal to 0.7 shares of ResourceTec Common Stock. At closing the Company Series A Preferred shareholders hold voting rights of 83.76% of the Company. Conrad Robert Ripplinger, the CEO of Silica Scientific, was appointed director, President, Chief Executive Officer, Secretary and Treasurer of the Company. The acquisition is considered a Change of Control event for ResourceTec Corporation. The business plan for Silica Scientific contains a proposed sand project that will mine silica sand from a deposit in north central Suriname, barge it down the Coppename River, and load it onto Handymax vessels for delivery to foreign buyers.

The Company’s year-end is December 31.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying interim condensed consolidated financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America for interim financial information. Accordingly, they do not include all information and footnotes required by generally accepted accounting principles for annual audited financial statements. In the opinion of management, all adjustments of a normal recurring nature, considered necessary for a fair presentation have been included.

The results of operations for the three months ended March 31, 2026, are not necessarily indicative of the results to be expected for the year ending December 31, 2026. The accompanying unaudited interim condensed consolidated financial statements should be read in conjunction with the Company’s audited consolidated financial statements and notes related thereto for the years ended December 31, 2025, and 2024, included in the annual report filed with OTC Markets on March 31, 2026.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company and its subsidiaries. All intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

In preparing financial statements, management makes estimates and assumptions that affect the reported amounts of assets and liabilities in the balance sheet and revenue and expenses in the statement of expenses. Actual results could differ from those estimates.

ResourceTec Corporation
Notes to Consolidated Financial Statements
For the Three Months Ended March 31, 2026 and 2025

Segment Reporting

The Company operates within a single reportable operating segment being the monetization of asymmetric natural resource asset opportunities, including critical metals and minerals, and precious metals. The Company has identified its chief executive officer as its chief operating decision maker (“CODM”), who regularly reviews the Company’s performance and allocates resources based on information reported at the consolidated entity level.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Concentrations of Risk

Cash and cash equivalents deposited with financial institutions are insured by the Federal Deposit Insurance Corporation (“FDIC”). The Company did not hold cash in excess of FDIC insurance coverage at a financial institution as of March 31, 2026 and December 31, 2025.

Prepaid Expenses

The Company considers all items incurred for future services to be prepaid expenses. The prepaid balance of \$3,000 and \$750 at March 31, 2026 and December 31, 2025, consists of the Company’s OTC Markets filing fee.

Mining Properties, Plant and Equipment

Mining properties, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. The cost of mining properties, plant or equipment items consists of the purchase price, any costs directly attributable to bringing the asset to the location and condition necessary for its intended use and an initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Mining properties include direct costs of acquiring properties (including option payments) and costs incurred directly in the development of properties once the technical feasibility and commercial viability has been established.

Exploration and evaluation costs are those costs required to find a mining property and determine commercial feasibility. These costs include the costs to establish an initial mining resource and determine whether inferred mining resources can be upgraded to measured and indicated mining resources and whether measured and indicated mining resources can be converted to proven and probable reserves. Project costs related to exploration and evaluation activities are expensed as incurred until such time as the Company has defined mining reserves. Thereafter, costs for the project are capitalized prospectively in mining properties, plant and equipment. The Company also recognizes exploration and evaluation costs as assets when acquired as part of a business combination, or asset purchase, with these assets recognized at cost.

Capitalized exploration and evaluation costs for a project are classified as such until the project demonstrates technical feasibility and commercial viability. Upon demonstrating technical feasibility and commercial viability, and subject to an impairment analysis, capitalized exploration and evaluation costs are transferred to capitalized development costs within mining property, plant and equipment. Technical feasibility and commercial viability generally coincide with the establishment of proven and probable reserves; however, this determination may be impacted by management’s assessment of certain modifying factors.

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Where an item of plant and equipment comprises major components with different useful lives, the components are accounted for as separate items of plant and equipment and amortized separately over their useful lives.

Plant and equipment is recorded at cost and amortized using the straight-line method. The accumulated costs of mining properties that are developed to the stage of commercial exploration are amortized using the units of production method, based on proven and probable reserves.

The Company conducts an annual assessment of the residual balances, useful lives and depreciation methods being used for mining properties, plant and equipment and any changes arising from the assessment are applied by the Company prospectively. As of March 31, 2026 and December 31, 2025, the Company had \$15,000 on deposit of mineral properties.

Reclamation and Rehabilitation Obligations

The Company recognizes provisions for statutory, contractual, constructive or legal obligations associated with the decommissioning and reclamation of mining property, plant and equipment, when those obligations result from the acquisition, construction, and exploration of the assets. A liability is recognized at the time environmental disturbance occurs, and the resulting costs are capitalized to the corresponding asset. The provision for reclamation and rehabilitation obligations is estimated using expected cash flows based on engineering and environmental reports prepared by third-party industry specialists and is discounted at a pre-tax rate specific to the liability. The capitalized amount is amortized on the same basis as the related asset.

In subsequent periods, the liability is adjusted for any changes in the amount or timing of the estimated future cash costs and for the accretion of discounted underlying future cash flows. The unwinding effect of discounting the provision is recorded as a finance cost in profit or loss for the period.

The reclamation expenses were \$-0- for the three months ended March 31, 2026 and 2025.

Property and Equipment

Property and equipment are recorded at cost and depreciated on the straight-line method over the estimated useful lives. Expenditures for normal repairs and maintenance are charged to expense as incurred. The cost and related accumulated depreciation of assets sold or otherwise disposed of are removed from the accounts, and any gain or loss is included in operations. During 2023, the Company acquired fixed assets of \$2,726 for use in mining activities. The assets are not in use at March 31, 2026.

Fair Value Measurements

As defined in ASC 820, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Company utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. The Company classifies fair value balances based on the observations of those inputs. ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement).

The three levels of the fair value hierarchy defined by ASC 820 are as follows:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency

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and volume to provide pricing information on an ongoing basis. Level 1 primarily consists of financial instruments such as exchange-traded derivatives, marketable securities and listed equities.

Level 2 – Pricing inputs are other than quoted prices in active markets included in level 1, which are either directly or indirectly observable as of the reported date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies. These models are primarily industry-standard models that consider various assumptions, including quoted forward prices for commodities, time value, volatility factors, and current market and contractual prices for the underlying instruments, as well as other relevant economic measures. Substantially all of these assumptions are observable in the marketplace throughout the full term of the instrument, can be derived from observable data or are supported by observable levels at which transactions are executed in the marketplace. Instruments in this category generally include non-exchange-traded derivatives such as commodity swaps, interest rate swaps, options and collars.

Level 3 – Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

The Company did not have any fair value adjustments for assets and liabilities at March 31, 2026 and December 31, 2025.

Accounts Payable Settlement

On February 25, 2025, the Company settled \$27,474 of accounts payable due to an attorney for \$17,000. As a result of this settlement, the Company recognized a gain of \$10,474, which is included in other income for the three months ended March 31, 2025.

Revenue Recognition

Revenue is recognized when a customer obtains control of promised goods or services and is recognized in an amount that reflects the consideration that an entity expects to receive in exchange for those goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The amount of revenue that is recorded reflects the consideration that the Company expects to receive in exchange for those goods. The Company applies the following five-step model in order to determine this amount: (i) identification of the promised goods in the contract; (ii) determination of whether the promised goods are performance obligations, including whether they are distinct in the context of the contract; (iii) measurement of the transaction price, including the constraint on variable consideration; (iv) allocation of the transaction price to the performance obligations; and (v) recognition of revenue when (or as) the Company satisfies each performance obligation.

The Company only applies the five-step model to contracts when it is probable that the entity will collect the consideration it is entitled to in exchange for the goods and service transfers to the customer. Once a contract is determined to be within the scope of ASC 606 at contract inception, the Company reviews the contract to determine which performance obligations the Company must deliver and which of these performance obligations are distinct. The Company recognizes as revenues the amount of the transaction price that is allocated to the respective performance obligation when the performance obligation is satisfied or as it is satisfied. Generally, the Company's performance obligations are transferred to customers at a point in time, typically upon delivery.

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Income Taxes

The Company accounts for income taxes in accordance with ASC 740, Income Taxes. Deferred income tax assets and liabilities are recognized for temporary differences between the financial statement carrying amounts and the tax bases of assets and liabilities and for net operating loss and tax credit carryforwards. Deferred tax amounts are measured using the enacted tax rates expected to apply in the periods in which the temporary differences are expected to reverse. The Company uses the 21% U.S. federal statutory rate and a blended state income tax rate of approximately 4.5% in measuring deferred taxes.

The Company has incurred operating losses since inception and, accordingly, has not recorded any current income tax expense or benefit for any periods presented. Deferred tax assets, primarily consisting of net operating loss carryforwards, have been fully offset by a valuation allowance because management has concluded that it is more likely than not that these deferred tax assets will not be realized within the applicable carryforward period.

There were no material changes in the Company's valuation allowance or in its unrecognized tax positions during the three months ended March 31, 2026. The Company is not subject to any ongoing income tax examinations, and there were no settlements or lapses of statutes of limitations that had a material impact on the financial statements during the period. All tax returns years since inception remain subject to examination by U.S. federal and applicable state jurisdictions.

Basic and Diluted Net Income Per Share

Basic net loss per common share is computed using the weighted average number of common shares outstanding. Diluted earnings per share (EPS) include additional dilution from common stock equivalents, such as stock issuable pursuant to convertible notes. Common stock equivalents are not included in the computation of diluted earnings per share when the Company reports a loss because to do so would be anti-dilutive for the periods presented. As of March 31, 2026 and 2025, there were 54,237,147 potential common share equivalents from stock options excluded from the diluted loss per share calculations as their effect is anti-dilutive.

Reclassifications

Certain amounts in the prior-period condensed consolidated statements of operations have been reclassified to conform to the current-period presentation. For the three months ended March 31, 2025, \$10,474 previously presented within general and administrative expenses has been reclassified to gain on settlement of accounts payable. These reclassifications had no effect on previously reported net income or stockholders' equity.

Recently Issued Accounting Standards

In November 2024, the FASB issued ASU No. 2024-03 "Income Statement – Reporting Comprehensive Income – Expense Disaggregation Disclosures (Subtopic 220-40)" which requires disclosure each reporting period, in the notes to the financial statements, of specified information about certain costs and expenses. For public business entities, the new requirements will be effective for annual periods beginning after December 15, 2026. The guidance will be applied on a prospective basis with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating the effects of adoption.

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NOTE 3 - GOING CONCERN

The accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The Company has incurred material recurring losses from operations. The Company has not generated revenues and has generated losses totaling \$714,154 since its inception. In addition, the Company is experiencing a continuing operating cash flow deficiency. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern for the twelve months following the issuance these financial statements.

Management's plans to address these conditions include continuing to rely on financial support from related party advances and seeking to raise additional capital through equity or debt financings, and advancing the development of its mining interests with the objective of commencing revenue-generating operations. However, there can be no assurance that such funding will be available on acceptable terms, or at all. Accordingly, management has concluded that its plans do not alleviate the substantial doubt about the Company's ability to continue as a going concern.

The accompanying consolidated financial statements do not contain any adjustments to reflect the possible future effects on the classification of assets or the amounts and classification of liability that may result should the Company be unable to continue as a going concern.

NOTE 4 – RELATED PARTY CONVERTIBLE NOTE PAYABLE

On August 13, 2024, the Company executed a Share Exchange Agreement with Silica Scientific Corporation, ("Silica Scientific") and included a related party note payable associated with a line of credit of \$160,120 used for working capital. The note payable is due to the Company's new CEO and former CEO of Silica Scientific. The note bear interest at 6% and has a maturity date of six months following the filing of the Canadian National Instrument 43-101. After maturity, the interest rate increases to 12%. The note is recorded as a related party note payable in the accompanying consolidated balance sheets. At the CEO discretion, repayment of principal and interest can be made with the conversion into Class A Common Stock in Silica Scientific Corp at the price of \$0.25 per share. As of March 31, 2026, the CEO has not converted any principal and interest to shares of the Company's common stock. The principal balance was \$465,904 and \$410,945 as of March 31, 2026 and December 31, 2025, respectively. The principal balance and interest outstanding was \$502,553 and \$441,247 as of March 31, 2026 and December 31, 2025 a, respectively. As of December 31, 2025, the Canadian National Instrument 43-101 had not been filed. Subsequent to December 31, 2025, the note holder agreed to extend the maturity date of the note to December 31, 2027, with the interest rate to continue at 6% annually.

NOTE 5 – CAPITAL STOCK

The Company was established with two classes of stock, common stock – 400,000,000 shares authorized at a par value of \$0.001 and preferred stock 100,000,000 shares authorized at a par value of \$0.001.

On March 25, 2025, the Company filed Articles of Amendment with the State of Nevada, for a contemplated 1-for-1,000 reverse split of the Company's common stock and reduction of Company's authorized shares of common stock from 14,400,000,000 to 400,000,000 shares. During March 2025 and in accordance with SEC Rule 10b-17 and FINRA Rule 6490, the Company submitted documents and other information to FINRA in connection with the subject reverse stock split and authorized share reduction. On June 11, 2025, the reverse split and authorized share reduction were declared effective by FINRA to broker deals in the quotation system. The new trading symbol for the Company's common stock is RREE. The common stock shares issued and outstanding in the accompanying financial statements and notes have been adjusted to reflect 1,000-to-1 reverse split, which was effective on June 11, 2025.

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Common stock

The Company has 10,494,935 shares of common stock issued and outstanding at March 31, 2026 and December 31, 2025.

Preferred stock

On August 16, 2024, the Company designated 85,000,000 shares of preferred stock as Series A preferred stock. The Series A preferred stock shall vote or act by written consent together with the Common Stock and not as a separate class. Each share of Series A preferred stock shall have that number of votes equal to seven hundred (0.7) shares of Common Stock at any special or annual meeting of the stockholders of the Company and in any act by written consent in lieu of any special or annual meeting of the stockholders of the Company. In addition, each share of Series A preferred stock may be converted into 0.7 shares of the Company's common stock, upon the majority consent of the holders and without the payment of additional consideration by a holder.

The Company has no shares of undesignated preferred stock issued and outstanding at March 31, 2026 and December 31, 2025. The number of Series A preferred stock issued and outstanding was 77,481,639 at March 31, 2026 and December 31, 2025, respectively.

Noncontrolling Interests

For the periods ended March 31, 2026 and 2025, the Company reported a net loss attributable to the noncontrolling interest of \$300 and \$637, in the accompanying consolidated statements of operations. The non-controlling interest was \$10,703 and \$10,403 at March 31, 2026 and December 31, 2025, respectively, in the accompanying condensed consolidated balance sheets.

NOTE 6 - SEGMENT INFORMATION

The Company has determined that we have one operating and reportable segment. The Company define the segment primarily based on how internally reported financial and operating information is regularly reviewed by our chief operating decision maker ("CODM") to evaluate financial performance, make decisions and allocate resources. Our CODM is the Chief Executive Officer. The CODM assesses the Company's operating and financial performance based on operating expenses, net loss and return on investment. The Company determined that it does not have significant segment expenses.

NOTE 7- COMMITMENTS AND CONTINGENCIES

Suki Passi

On February 1, 2025, the Company's subsidiary Silica Scientific Corporation ("Silica Scientific") signed a Mining Agreement with Suku Passi, NV, a Suriname corporation ("Suku"). The Mining Agreement was effective on February 1, 2025. By this Mining Agreement, Silica Scientific received an exclusive license to explore, test, prove-up, mine, wash, grade, upgrade, sell and export silica sand from Suku's Concession 815- A_15 in Suriname. Under the terms of the Mining Agreement, Silica Scientific will be acting as a contractor to Suku. Suku has four concessions for gold and other minerals. Silica Scientific has been engaged to remove the silica sand from one 9,845-hectare concession, to expose the underlying saprolite that may be gold bearing. Silica Scientific has the option to expand the Mining Agreement to the other Suku concessions. Silica Scientific will fund the work necessary to prove the quality and quantity of the silica sand, and market and sell the products. Silica Scientific will pay Suku a royalty on sold and exported silica sand material of \$0.30 per metric ton. As of March 31, 2026, no amounts are due under the agreement.

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Gold Coin

On November 12, 2025, the Company signed a Mining Claim Purchase & Sale Agreement ("Agreement") to acquire the mineral rights to the project generally referred to as the Gold Coin Concession ("Gold Coin"). Gold Coin is located in Esmeralda County, Nevada. Utilizing Elemental Harmonic Resonance technology (controlled by Robert Ripplinger, President of the Company) and other generally available information, the Company has identified a number of areas of interest.

Under the terms of the Agreement, the Company will pay the seller \$62,500. The Company has made an initial payment of \$15,000, and is obligated to make three additional payments amounting to \$47,500 over the next two years. In addition, the Company will pay the seller a Net Smelter Returns Production Royalty of 0.5% from any mint, smelter, refinery or other purchaser for the sale of product produced from the property or area of interest mineral interests and sold, after deducting various mutually agreed to direct costs. Further, the Agreement provides for the retention of the title by the seller until the full purchase price is received, at which time a Quitclaim Deed will be delivered and filed in the county where the property is located. In addition, the Company has been granted an exclusive exploration license, has committed to incur no less than \$30,000 each year on direct exploration activities that may include work under a Bureau of Land Management (BLM) Notice of Intent Permit.

As of March 31, 2026, no amounts were due or payable under the Net Smelter Returns production royalty, as the property had not yet reached the production stage.

NOTE 8 – SUBSEQUENT EVENTS

The Company evaluated all events and transactions that occurred subsequent to March 31, 2026, through April 28, 2026, the date these financial statements were issued. During this period, the Company did not identify any subsequent events that required recognition or disclosure in the financial statements