

# **THE FLOWERY GOLD MINES COMPANY OF NEVADA**

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ROSEVILLE, CA 95747  
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FLOWERYGOLDMINES.COM  
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## **Quarterly Report For the period ending March 31, 2026**

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

7,591,433 as of April 1, 2026 *(Current Reporting Period Date or More Recent Date)*

7,592,533 as of September 30, 2025 *(Most Recent Completed Fiscal Year End)*

### **Shell Status**

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

Yes:  No:

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

Yes:  No:

### **Change in Control**

Indicate by check mark whether a Change in Control<sup>5</sup> of the company has occurred during this reporting period:

Yes:  No:

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

<sup>5</sup> "Change in Control" shall mean any events resulting in:

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

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.

Current Principal Executive Office Address:  
The Flowery Gold Mines Company of Nevada  
4276 Napa Loop, Roseville, California 95747

**RESPONSE:** No name changes

Current State and Date of Incorporation or Registration: Nevada, August 1, 1975  
Standing in this jurisdiction: (e.g. active, default, inactive): Active – good standing

Prior Incorporation Information for the issuer and any predecessors during the past five years:

**RESPONSE:** None

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

**RESPONSE:** None

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

**RESPONSE:** None

Address of the issuer's principal executive office:

**Current Principal Executive Office Address:**

The Flowery Gold Mines Company of Nevada  
4276 Napa Loop,  
Roseville, California 95747

Address of the issuer's principal place of business:

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

Current Principal Executive Office Address:

The Flowery Gold Mines Company of Nevada  
4276 Napa Loop,  
Roseville, California 95747

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: **Transfer Online, Inc.**

www.transferonline.com, Tel 503-227-2950

512 SE Salmon, 2nd Floor

Portland, OR 97214-3444

Email: info@transferonline.com

Financial Industry Number Standard (FINS) number: 341263

The Transfer Agent is registered under the Exchange Act

### **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:	FLOD	
Exact title and class of securities outstanding:	Common	
CUSIP:	343520 10 2	
Par or stated value:	\$ 0.10	
Total shares authorized:	10,000,000	as of date: March 31, 2026
Total shares outstanding:	7,591,433	as of date: March 31, 2026
Total number of shareholders of record:	1754	as of date: March 31, 2026

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

**RESPONSE: None**

### **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:		
Par or stated value:		
Total shares authorized:		as of date:
Total shares outstanding:		as of date:
Total number of shareholders of record:		as of date:

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

**RESPONSE: No additional title or class of securities has been issued since inception.**

### **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.

**RESPONSE:** No dividend, voting or preemption rights have been granted

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

**RESPONSE:** The Company has not authorized a preferred class of stock

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

**RESPONSE:** None. No other material rights of common or preferred stockholders have been granted.

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.

**RESPONSE:** None. No modifications to the rights of holders of the company's securities have occurred over the reporting period covered by this report.

### 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>7,733,523</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>3/31/2024</u> Common: 7,733,523 Preferred: <u>Nil</u>									
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>12/19/2024</u>	<u>Return to Authorized but Unissued</u>	-141,990	Common	.15	No	Flowery Gold Mines Co of NV	Old Treasury Shares	Unrestricted	_____
<u>1/15/2025</u>	Audit of shares	1,000.00	Common	.10	No	n/a	Audit showed 1k more in total	Unrestricted	_____
<u>1/31/2026</u>	<u>Audit of CEDE shares</u>	<u>-100.00</u>	<u>Common</u>	<u>.38</u>	<u>No</u>	<u>n/a</u>	Audit to be in balance with CEDE	<u>Unrestricted</u>	_____
<u>4/1/2026</u>	<u>Audit of Shares</u>	<u>-1,000.00</u>	<u>Common</u>	<u>.10</u>	<u>No</u>	<u>n/a</u>	New Audit shows shares correct on 1/15/2025-rev transaction	<u>Unrestricted</u>	
Shares Outstanding on Date of This Report:  <u>Ending Balance:</u>									
Date <u>3/31/2026</u> Common: 7,592,433 Dated 4-1-2026 Common : 7,591,433 Preferred: NIL									

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

Notes: Our office burned in a Dixie wildfire in August 2021. Since that time we have been reviewing, auditing and updating our shareholder records. We continue to review, update and reaudit our shareholder list as part of our due diligence.

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

## B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)  (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>6</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
<b>Total Outstanding Balance:</b>				<b>Total Shares:</b>				

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

**Response : None**

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

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

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

**Response :** The Company has made investments in real estate and other mining operations. Over the years the Company has and is acting as a consultant to other mining companies. Securities Registrar and Transfer Corporation is a wholly owned subsidiary of The Flowery Gold Mines Company of Nevada and acts as a stock transfer agent for small mining companies.

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

**Response :** Securities Registrar and Transfer Corp., a stock transfer business

C. Describe the issuers' principal products or services.

**Response :** A stock transfer business for small mining companies.

<sup>6</sup> The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

**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.

**Response:** The Company is the fee owner of a half interest in a patented lode mining claim, located in the Battle Mountain Mining District, Lander County, Nevada. The claim is not subject to any encumbrance.

They own a lot in the town of Tenabo, Nevada. The lot currently is vacant.

The company owned two lots in the town of Greenville, Plumas County, Ca. One lot had an office building, the other lot was a parking lot. Both were destroyed in the Dixie Wildfire in 2021. They are not subject to any encumbrance. Both lots were sold as of July 8, 2025.

**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.*

<b>Individual Name</b> (First, Last) or <b>Entity Name</b> (Include names of control person(s) if a corporate entity)	<b>Position/Company</b> <b>Affiliation</b> (ex: CEO, 5% Control person)	<b>City and State</b> (Include Country if outside U.S.)	<b>Number of</b> <b>Shares</b> <b>Owned</b> (List common, preferred, warrants and options separately)	<b>Class of</b> <b>Shares</b> <b>Owned</b>	<b>Percentage of</b> <b>Class of</b> <b>Shares</b> <b>Owned</b> (undiluted)
Lamb & Co, LLC Norman A Lamb, Manager	Chief Executive Officer, President, Director, over 5% control	Roseville, CA	2,692,690	Common	35.46%
Norman A Lamb	Chief Executive Officer, President, Director,	Roseville, CA	0	Common	0%
Valerie M Brousseau Trust Valerie M Brousseau, trustee	Shareholder, over 5% control	Vallejo, CA	545,500	Common	7.18%
Dayle Buchman	Secretary, Director	Stockton, CA	0	Common	0%
Katherine A Lamb	CFO, Director	Roseville, CA	10,000	Common	.13%

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

## 7) Legal/Disciplinary History

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

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

**Response:** 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;

**Response:** 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;

**Response:** 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

**Response:** 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.

**Response:** 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.

**Response:** 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.

**Response:** None

## 8) Third Party Service Providers

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

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

### Securities Counsel

Name: Chris Dieterich, Dieterich & Associates  
Address 1: 815 Moraga Suite 207  
Address 2: Los Angeles, California 90049  
Phone: 310-312-6888  
Email: [venturelaw@gmail.com](mailto:venturelaw@gmail.com)

### Accountant or Auditor

Name: Troy Haggard, CPA  
Firm: Excelsis Accounting Group  
Address 1: 5335 Kietzke Ln. Ste 110  
Address 2: Reno, NV 89511  
Phone: (775) 332-4200  
Email: [thaggard@excelsisaccounting.com](mailto:thaggard@excelsisaccounting.com)

### Investor Relations

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

*All other means of Investor Communication:*

X (Twitter):  
Discord:  
LinkedIn  
Facebook:  
[Other ] web page [flowerygoldmines.com](http://flowerygoldmines.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:  
Firm:

Nature of Services:  
Address 1:  
Address 2:  
Phone:  
Email:

## 9) Disclosure & Financial Information

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

Name: **Katherine A. Lamb**  
Title: Treasurer  
Relationship to Issuer: V.P. & Treasurer and 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: Excelsis Accounting Group- Troy Haggard  
Title: CPA  
Relationship to Issuer: Service Provider

Describe the qualifications of the person or persons who prepared the financial statements:<sup>7</sup>

- I have 35 years of experience focused on providing consulting services for both public and private companies requiring expertise with financial statement preparation and analysis, internal controls, business planning, risk assessment and back office operations.
- Involved with audit and attestation services associated with both public issuers and private companies.
- Primarily with audits of companies that file with the Securities and Exchange Commission (SEC) which require review of filings including but not limited to 10-Ks, 10-Qs, and 8-Ks. Perform SOX (Sarbanes Oxley) compliance procedures including reviewing process narratives, performing walkthroughs and detail testing.

Degree - University of Nevada Reno, 1995 (Finance and Economics)  
Certified Public Accountant (CPA) License # 5396

### Memberships and Professional Organizations

AICPA  
NVCPA

### Professional History

1989 – 2002 Contract Geological Services (CGS) - General Manager  
2002 – 2007 BCS Inc. – General Manager  
2007 – 2010. Tax Services of America – Regional Director  
2010 - Current Excelsis Accounting Group

Provide the following financial statements for the most recent fiscal year or quarter

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

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<sup>7</sup> The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

**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.

**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, Norman A Lamb certify that:

1. I have reviewed this Disclosure Statement for **The Flowery Gold Mines Company of Nevada**
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 1,2026

Norman A Lamb,  
/s/ Norman A. Lamb

**Principal Financial Officer:**

I, Katherine A. Lamb certify that:

1. I have reviewed this Disclosure Statement for **The Flowery Gold Mines Company of Nevada**
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 1,2026

Katherine A. Lamb  
/s/ Katherine A. Lamb

**The Flowery Gold Mines Company of Nevada**

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**The Flowery Gold Mines Company of Nevada**  
Consolidated Balance Sheets  
March 31, 2026 and September 30, 2025  
(Unaudited)

	<b>March 31, 2026</b>	<b>September 30, 2025</b>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash	\$ 581,678	\$ 777,750
<b>Total current assets</b>	<u>581,678</u>	<u>777,750</u>
<b>Property, plant and equipment, net</b>	<u>551</u>	<u>884</u>
<b>Other assets:</b>		
Equity investments	539,050	531,030
Investment in gold at cost	5,717	5,717
Deposits	50	50
<b>Total other assets</b>	<u>544,817</u>	<u>536,797</u>
<b>Total assets</b>	<u><u>\$ 1,127,046</u></u>	<u><u>\$ 1,315,431</u></u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 4,853	\$ 27,315
<b>Total current liabilities</b>	<u>4,853</u>	<u>27,315</u>
<b>Non-current liabilities:</b>		
Deferred income taxes	89,102	89,102
<b>Total non-current liabilities</b>	<u>89,102</u>	<u>89,102</u>
<b>Total liabilities</b>	<u>93,955</u>	<u>116,417</u>
<b>STOCKHOLDERS' EQUITY</b>		
Common stock, par value \$0.10; 10,000,000 shares authorized, 7,592,533 and 7,592,533 shares issued and outstanding at March 31, 2026 and September 30, 2025	759,253	759,253
Paid-in capital	70,776	70,776
Stock discount	(325,153)	(325,153)
Retained earnings	528,215	694,138
<b>Total stockholders' equity</b>	<u>1,033,091</u>	<u>1,199,014</u>
<b>Total liabilities and stockholders' equity</b>	<u><u>\$ 1,127,046</u></u>	<u><u>\$ 1,315,431</u></u>

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

**The Flowery Gold Mines Company of Nevada**  
Consolidated Statements of Income (Loss)  
For the three and six months ended March 31, 2026 and 2025  
(Unaudited)

	Three Months Ended March 31,		Six Months Ended March 31,	
	2026	2025	2026	2025
<b>Revenue:</b>				
Stock maintenance fees	\$ -	\$ 2,800	\$ -	\$ 2,800
<b>Total revenue</b>	<u>-</u>	<u>2,800</u>	<u>-</u>	<u>2,800</u>
<b>Operating and general expenses:</b>				
Legal and accounting	26,985	5,000	43,203	11,995
Office expenses	4,494	3,750	7,628	7,060
Fees and licenses	1,530	-	1,530	1,500
Director fees	62,498	-	119,749	-
Miscellaneous	399	399	391	748
Property taxes	-	310	-	619
Insurance	-	15,185	-	40,187
Depreciation	168	223	333	332
Utilities	-	236	-	395
Stock maintenance fees	-	1,000	-	1,000
<b>Total operating and general expenses</b>	<u>96,074</u>	<u>26,103</u>	<u>172,834</u>	<u>63,836</u>
<b>Operating loss</b>	<u>(96,074)</u>	<u>(23,303)</u>	<u>(172,834)</u>	<u>(61,036)</u>
<b>Other income (loss):</b>				
Royalties	5,290	5,175	10,119	12,146
Interest income	3,310	2,112	7,138	6,151
Unrealized (losses) gains on equity investments	26,030	(22,620)	8,020	(90)
<b>Total other income (loss)</b>	<u>34,630</u>	<u>(15,333)</u>	<u>25,277</u>	<u>18,207</u>
<b>Income (loss) before taxes</b>	<u>(61,444)</u>	<u>(38,636)</u>	<u>(147,557)</u>	<u>(42,829)</u>
Income tax benefit (expense)	<u>(18,366)</u>	<u>(800)</u>	<u>(18,366)</u>	<u>(800)</u>
<b>Net income (loss)</b>	<u>\$ (79,810)</u>	<u>\$ (39,436)</u>	<u>\$ (165,923)</u>	<u>\$ (43,629)</u>
<b>Earnings (loss) per share</b>	<u>\$ (0.011)</u>	<u>\$ (0.001)</u>	<u>\$ (0.022)</u>	<u>\$ (0.006)</u>

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

**The Flowery Gold Mines Company of Nevada**  
Consolidated Statements of Stockholders' Equity  
For the three and six months ended March 31, 2026 and 2025  
(Unaudited)

	Three Months Ended March 31,		Six Months Ended March 31,	
	2026	2025	2026	2025
<b>Capital Stock:</b>				
Common stock, par value \$0.10; 10,000,000 shares authorized, 7,592,533 and 7,592,533 shares issued and outstanding at March 31, 2026 and 2025	\$ 759,253	\$ 773,352	\$ 759,253	\$ 773,352
Retire treasury shares	-	(14,099)	-	(14,099)
Balance at end of period	<u>759,253</u>	<u>759,253</u>	<u>759,253</u>	<u>759,253</u>
<b>Paid-in Capital:</b>				
Balance at beginning of period	70,776	61,357	70,776	61,357
Retire treasury shares	-	9,418	-	9,418
Balance at end of period	<u>70,776</u>	<u>70,775</u>	<u>70,776</u>	<u>70,775</u>
<b>Stock Discount</b>	<u>(325,153)</u>	<u>(325,153)</u>	<u>(325,153)</u>	<u>(325,153)</u>
<b>Treasury Stock</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Retained Earnings:</b>				
Balance at beginning of period	608,025	385,101	694,138	389,294
Net (loss) income	<u>(79,810)</u>	<u>(39,436)</u>	<u>(165,923)</u>	<u>(43,629)</u>
Balance at end of period	<u>528,215</u>	<u>345,665</u>	<u>528,215</u>	<u>345,665</u>
<b>Total Stockholders' Equity</b>	<u>\$ 1,033,091</u>	<u>\$ 850,540</u>	<u>\$ 1,033,091</u>	<u>\$ 850,540</u>

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

**The Flowery Gold Mines Company of Nevada**  
Consolidated Statements of Cash Flows  
For the six months ended March 31, 2026 and 2025  
(Unaudited)

	<u>2026</u>	<u>2025</u>
<b>Cash flows from operating activities:</b>		
Net (loss) income	(165,923)	\$ (43,629)
Adjustments to reconcile net (loss) income to net cash (used) provided by operating activities:		
Depreciation	333	332
Unrealized losses (gains) on equity investments	-	90
Realized gain on sale of investments	(8,020)	-
Changes in operating assets and liabilities:		
Prepaid expense	-	36,341
Deposits	-	50
Accounts payable and accrued expense	<u>(22,462)</u>	<u>(10,288)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>(196,072)</u>	<u>(17,104)</u>
<b>Net change in cash</b>	(196,072)	(17,104)
<b>Cash, beginning of period</b>	<u>777,750</u>	<u>409,040</u>
<b>Cash, end of period</b>	<u>\$ 581,678</u>	<u>\$ 391,936</u>
<b>Supplemental disclosures:</b>		
<i>Cash paid during the period for:</i>		
Income taxes	<u>\$ 800</u>	<u>\$ 800</u>
<b>Supplemental disclosure of non-cash investing activities:</b>		
Retired treasury shares	<u>\$ -</u>	<u>\$ (4,681)</u>

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

## **1. Summary of Significant Accounting Policies**

This summary of significant accounting policies of The Flowery Gold Mines Company of Nevada (the Company) is presented to assist in understanding the Company's consolidated financial statements. The consolidated financial statements and notes are representations of the Company's management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (US GAAP) and have been consistently applied in the preparation of the consolidated financial statements.

### Nature of Activity

The Company was incorporated in the State of Nevada on January 2, 1958, with authorized capital of 10,000,000 shares of common stock with a \$0.10 par value. The Company's principal line of business is holding land and mineral assets. The principal revenue source currently consists of royalties and investment income from equity securities. The Company's properties are located in the western United States.

### Consolidation Principles

The consolidated financial statements include the accounts of the Company and its subsidiary, Securities Registrar and Transfer Corporation. All material intercompany accounts and transactions have been eliminated.

### Estimates

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

### Property, Plant and Equipment

Property, plant and equipment are capitalized at cost. It is the Company's policy to capitalize expenditures for items in excess of \$500 with a useful life greater than one year. Equipment is depreciated using the straight-line method over useful lives of five years.

### Fair Value of Financial Instruments

Fair value accounting establishes a fair value hierarchy that prioritizes the inputs of valuation techniques 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1      Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;*
- Level 2      Quoted prices in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability; and*
- Level 3      Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (supported by little or no market activity).*

The Company holds equity investments in publicly traded securities. Equity investments with active markets are classified within Level 1 of the fair value hierarchy as their fair value is determined using quoted prices. Equity securities with limited market activities are classified within Level 2 of the fair value hierarchy, and their fair value is determined using the most recent trading price in the open market before the fiscal year end.

**The Flowery Gold Mines Company of Nevada**  
Notes to Consolidated Financial Statements  
March 31, 2026  
(Unaudited)

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Valuation of Placer Gold

The Company holds placer gold as a long-term investment. Placer Gold is carried at lower of cost or market on the consolidated balance sheet.

Income Taxes

Income taxes are provided for the tax effects of transactions reported in the consolidated financial statements and consist of state income taxes and deferred taxes. Deferred taxes are recognized for differences between the basis of assets and liabilities for financial statement and income tax purposes. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled.

Treasury Stock

Treasury stock is carried on the books using the cost method. All treasury stock was retired on December 19, 2024 as described in Note 8.

**2. Property, Plant and Equipment**

The Company has resolved its case for damages resulting from the Dixie Fire of 2021, California - Engels Mining Company et al. v. Pacific Gas and Electric Company, San Francisco Superior Court Case Number CGC-23607817. The case has been fully dismissed to the Company on September 10, 2025. The Company and two other affiliated companies are each entitled to an allocation of settlement trust funds. The Company share of such funds has not yet been determined and may or may not be material.

The following table reflects a summary of property, plant and equipment as of March 31, 2026 and September 30, 2025:

	<u>March 31, 2026</u>	<u>September 30, 2025</u>
Equipment	\$ 3,291	\$ 3,291
Total property, plant and equipment	3,291	3,291
Less: accumulated depreciation	<u>(2,740)</u>	<u>(2,407)</u>
Property, plant and equipment, net	<u>\$ 551</u>	<u>\$ 884</u>

Depreciation expense for the three months ended March 31, 2026 and 2025 were \$168 and \$223, respectively. The depreciation for the six months ended March 31, 2026 and 2025 were \$333 and \$332, respectively.

**The Flowery Gold Mines Company of Nevada**  
Notes to Consolidated Financial Statements  
March 31, 2026  
(Unaudited)

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Mining Claims and Properties Owned

At March 31, 2026, The Flowery Gold Mines Company of Nevada was the owner of the following mining, royalty, and property interests:

- A three percent (3%) royalty interest in net smelter returns up to \$50,000 from the Eldorado patented claim, Battle Mountain Mining District, Lander County, Nevada.
- A three percent (3%) gross royalty on placer gold production from placer mining rights formerly owned by Tenabo Gold Placers Limited Partnership from the Tenabo Gold Placers property in the Bullion Mining District, Lander County, Nevada.
- Tenabo real property (Town lot), Lander County, Nevada.

**3. Securities Registrar and Transfer Corporation**

Effective February 1, 1990, the Company purchased all of the outstanding shares of Securities Registrar and Transfer Corporation and quit-claimed its office building at 117 Crescent Street, Greenville, California to the wholly owned subsidiary. As discussed in Note 2, the office building was destroyed in the Dixie Wildfire on August 4, 2021. The Company has relocated to Roseville, California.

The following tables represent the summary of Securities Registrar and Transfer Corporation's financial position at March 31, 2026, and September 30, 2025 and its results of operations for the three and six months ended March 31, 2026 and 2025:

**Balance Sheets**

	<u>March 31, 2026</u>	<u>September 30, 2025</u>
Total Assets	384,871	\$ 391,494
Total Liabilities	<u>(4,452)</u>	<u>(4,452)</u>
Net Assets	<u>\$ 380,419</u>	<u>\$ 387,042</u>

**Statements of Income (Loss)**

	<b>Three Months Ended March 31,</b>		<b>Six Months Ended March 31,</b>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Total Revenue	\$ 3,042	\$ 364	\$ 6,423	\$ 7,951
Total Expense	<u>(11,789)</u>	<u>(5,560)</u>	<u>(13,047)</u>	<u>(5,772)</u>
Net (Loss) Income	<u>\$ (8,747)</u>	<u>\$ (5,196)</u>	<u>\$ (6,624)</u>	<u>\$ 2,179</u>

**The Flowery Gold Mines Company of Nevada**  
Notes to Consolidated Financial Statements  
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**4. Investments**

At March 31, 2026, the equity investments portfolio was comprised of securities with readily determinable fair values. In accordance with the provisions of ASC 321, *Investments – Equity Securities Topic*, the equity investments are reported as an asset at their fair value.

The portion of unrealized gains and losses for the three and six months ended March 31, 2026 and 2025 that relate to equity investments still held at the year-end are as follows:

	<b>Three Months Ended</b>		<b>Six Months Ended</b>	
	<b>March 31,</b>		<b>March 31,</b>	
	<b>2026</b>	<b>2025</b>	<b>2026</b>	<b>2025</b>
Net gains and (losses) recognized during the period on equity investments	\$ 26,030	\$ (22,620)	8,020	(90)
Less: Net gains recognized during the period on equity investments sold during the period	-	-	-	-
Unrealized gains and (losses) recognized during the period on equity investments still held at year-end	<u>\$ 26,030</u>	<u>\$ (22,620)</u>	<u>\$ 8,020</u>	<u>\$ (90)</u>

There were no sales of equity investments during the three and six months ended March 31, 2026 and 2025.

**5. Fair Value Measurements**

The Company's equity securities are classified according to the fair value hierarchy established by ASC 820, *Fair Value Measurements and Disclosures*. The following tables reflect the estimated fair values of equity securities held at March 31, 2026 and September 30, 2025 according to their classification in the fair value hierarchy and the change in fair values during the respective periods:

	<b>March 31, 2026</b>				Change in Fair Values in Current Period Earnings
	Level 1	Level 2	Level 3	Total	
Equity Securities	<u>\$ 191,050</u>	<u>\$ 348,000</u>	<u>\$ -</u>	<u>\$ 539,050</u>	<u>\$ 8,020</u>
	<b>September 30, 2025</b>				Change in Fair Values in Current Period Earnings
	Level 1	Level 2	Level 3	Total	
Equity Securities	<u>\$ 183,030</u>	<u>\$ 348,000</u>	<u>\$ -</u>	<u>\$ 531,030</u>	<u>\$ 48,167</u>

**The Flowery Gold Mines Company of Nevada**  
Notes to Consolidated Financial Statements  
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(Unaudited)

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No transfers between Level 1 and Level 2 occurred during the three months ended March 31, 2026 and September 30, 2025. The Company considers any transfer between fair value hierarchy levels to have occurred at the end of the reporting period.

**6. Placer Gold Investment**

The Company held 25.66 ounces of placer gold, as of March 31, 2026 and September 30, 2025. The placer gold is carried at historical cost on the consolidated balance sheet at a cost of \$5,717. Fair market value of the placer gold based on the spot price was \$117,688 at March 31, 2026 and \$99,776 at September 30, 2025. Approximately 2 ounces of placer gold was lost in the recovery process from the Dixie Wildfire in Plumas County, California on August 4, 2021.

**7. Contingent Liabilities**

The Company is not aware of any contingent liabilities, nor is there any litigation in progress, pending or threatened against the Company as of March 31, 2026.

**8. Treasury Stock**

The Company retired 141,990 shares of treasury stock at a cumulative cost of \$4,681 on December 19, 2024.

**9. Income Taxes**

The income tax (benefit) expense consisted of the following items for the years ended September 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Federal income taxes - deferred	\$ 52,915	\$ (5,920)
Federal income taxes	25,677	-
State income taxes	<u>1,738</u>	<u>800</u>
Income tax (benefit) expense	<u>\$ 80,330</u>	<u>\$ (5,120)</u>

The reconciliation between the effective tax rate on net income (loss) and the statutory tax rate is as follows for the years ended September 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Income tax (benefit) expense at federal statutory rate	\$ 40,632	\$ (11,528)
State tax provision, net of federal benefit	4,395	632
Change in federal net operating loss carryforward	35,303	5,576
Change in valuation allowance	-	-
Other permanent differences	<u>-</u>	<u>200</u>
Income tax (benefit) expense	<u>\$ 80,330</u>	<u>\$ (5,120)</u>

**The Flowery Gold Mines Company of Nevada**  
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The components of net deferred income tax liabilities consisted of the following items at September 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Deferred tax assets		
Net operating loss carryforward	\$ -	\$ 28,119
Net operating loss carryforward - subsidiary	-	-
Valuation allowance	-	-
	<u>-</u>	<u>28,119</u>
Deferred tax liabilities		
Investment in pass-through entities	32,993	31,830
Net unrealized gain on securities	56,109	37,317
	<u>89,102</u>	<u>69,147</u>
Net deferred tax liabilities	<u>\$ 89,102</u>	<u>\$ 41,028</u>

At September 30, 2025, the Company and its subsidiary had a federal net operating loss carryforward of \$168,110. The net operating losses generated before 2018 tax year may be used over a twenty-year period and will start to expire in the 2033 tax year. Federal net operating losses generated in the 2018 tax year and thereafter may be carried forward indefinitely.

The Company and its wholly owned subsidiary file separate income tax returns in the United States, and the subsidiary files income tax returns in the state of California. These tax returns are subject to examination by taxation authorities provided the years remain open under the relevant statutes of limitations, which may result in the payment of income taxes and/or a decrease in the net operating losses available for carryforward. The Company is no longer subject to income tax examinations by US federal and state of California tax authorities for tax years prior to 2022. While the Company believes that its tax filings do not include uncertain tax positions, the results of potential examinations or the effect of changes in tax law cannot be ascertained at this time. The Company currently has no tax years under examination.

**10. (Loss) Earnings per Share**

The (loss) earnings per share, net of tax, for the three and six months ended March 31, 2026 and 2025, were as follows:

	<b>Three Months Ended</b>		<b>Six Months Ended</b>	
	<b>March 31,</b>		<b>March 31,</b>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Net (Loss) Income - Numerator	\$ (79,810)	\$ (39,436)	\$ (165,923)	\$ (43,629)
Shares - Denominator	<u>7,592,533</u>	<u>7,592,533</u>	<u>7,592,533</u>	<u>7,592,533</u>
(Loss) Income per Share	<u>\$ (0.011)</u>	<u>\$ (0.005)</u>	<u>\$ (0.022)</u>	<u>\$ (0.006)</u>

### **11. Related Party Transactions**

From time to time, the Company's wholly owned subsidiary charges stock maintenance fees to other entities that share key management personnel with the Company. The amount of stock maintenance fees earned from such entities amounted to \$0 and \$2,800 for the three and six months ended March 31, 2026 and 2025, respectively.

The Company and its subsidiary utilize bookkeeping and other administrative services provided by an employee of an entity that shares key management personnel with the Company. The expenses incurred for such services, included in office expenses on the accompanying consolidated financial statements, amounted to \$3,000 and \$1,800 for the three months ended March 31, 2026 and 2025, respectively. Amounts for the six months ended March 31, 2026 and 2025 were \$6,000 and \$5,200, respectively.

### **12. Subsequent Events**

In preparing these consolidated financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through April 24, 2026, the date the consolidated financial statements were available to be issued.