

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

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

Pink Current Information Tier

To qualify for the Current Information Tier:

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

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

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

Annual or Quarterly Reports are composed of:

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

Qualifying Financial Statements include:

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

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

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

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

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

Pink Limited Information Tier

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

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

Current Reporting of Material Corporate Events

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

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

Material corporate events may include:

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

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

Sidney Resources Corporation

101 Mill Street, Warren, ID 83671

509-552-9858

<https://sidneyresources.com/>

Info@sdrccorp.com

Quarterly Report

For the period ending March 31, 2026 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

376,252,467 as of December 31, 2026 (Current Reporting Period Date or More Recent Date)

376,752,467 as of December 31, 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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

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

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

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

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

NA

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

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

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

None

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

None

Address of the issuer's principal executive office:

101 Mill Street, Warren, Idaho 83671

Address of the issuer's principal place of business:

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

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

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer
Phone: 800-785-7782
Email: ipstc@pacificstocktransfer.com
Address: 6725 Via Austi Pkwy, Ste 300, Las Vegas, NV 89119

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	<u>SDRC</u>
Exact title and class of securities outstanding:	<u>Common</u>
CUSIP:	<u>826151102</u>
Par or stated value:	<u>0.0001</u>
Total shares authorized:	<u>570,000,000</u> as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>376,252,467</u> as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>2085</u> as of date: <u>March 31, 2026</u>

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

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

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

Exact title and class of the security:	<u>Serial Preferred Class</u>
Par or stated value:	<u>0.0001</u>
Total shares authorized:	<u>60,000,000</u> as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>56,666,695</u> as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>85</u> as of date: <u>March 31, 2026</u>

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

Security Description:

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

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

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

3. **Describe any other material rights of common or preferred stockholders.** The shares of all classes of stock of this corporation are non-assessable.

4. **Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.** None.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years and any subsequent interim period.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

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

Shares Outstanding <u>Opening Balance:</u> Date <u>01/01/2023</u> Common: <u>309,177,293</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

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

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

12/28/2023	<u>NEW</u>	15,000	<u>Common</u>	\$0.30	<u>YES</u>	Blake Rigel Cust Eli * UWI* Blake Rigel	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
12/28/2023	<u>NEW</u>	250,000	<u>Common</u>	\$0.30	<u>YES</u>	Blake & Sarah Rigel*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/18/2024	<u>NEW</u>	1,000,000	<u>Common</u>	\$0.10	<u>YES</u>	Red Beryl Mining Company Alex Sunderland	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	10,500	<u>Common</u>	\$0.30	<u>YES</u>	Blake Rigel Cust Amelia	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Kim Thomas*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	James & Lori Heinen*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
02/05/2024	<u>NEW</u>	300,000	<u>Common</u>	0.10	<u>YES</u>	Merry Hardy & Steve Ambrose*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
03/07/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Tom & Jeanne Binder*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
03/07/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Robert & Lorraine Schaff*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
04/05/2024	<u>NEW</u>	1,087,430	<u>Common</u>	\$0.2299	<u>YES</u>	Amy Guerra	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
04/08/2024	<u>NEW</u>	650,000	<u>Common</u>	\$0.10	<u>YES</u>	William Thomas Baker*	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
04/26/2024	<u>NEW</u>	650,000	<u>Common</u>	\$0.10	<u>YES</u>	William Thomas Baker*	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
05/01/2024	<u>NEW</u>	1,000,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Corey Schram	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
05/03/2024	<u>NEW</u>	800,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Boland Charitable Trust of 2018 James Boland	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
07/15/2024	<u>NEW</u>	1,000,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Scott Hall	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
09/05/2024	<u>NEW</u>	400,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	National Bureau of Mines Inc Steven Cryos	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
10/05/2024	<u>Cancelled</u>	650,000	<u>Common</u>	NA	<u>NA</u>	*William Thomas Baker	<u>NA</u>	<u>NA</u>	<u>NA</u>
10/18/2024	<u>New</u>	46,862	<u>Common</u>	\$0.0001	<u>Yes</u>	*Robert Borst & Ellen Borst	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
10/18/2024	<u>New</u>	1,000,000	<u>Common</u>	\$0.0001	<u>Yes</u>	*Michael J Reisel	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
10/18/2024	<u>Cancelled</u>	10,000,000	<u>Common</u>	NA	<u>NA</u>	Michael G Irish & Rachel L. Irish JT TEN	<u>NA</u>	<u>NA</u>	<u>NA</u>
10/23/2024	<u>New</u>	500,000	<u>Common</u>	<u>\$0.2500</u>	<u>No</u>	Don Jones Associates LLC Don Jones	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>

10/23/2024	<u>New</u>	1,000,000	<u>Common</u>	<u>\$0.2500</u>	<u>No</u>	Firnal Inc Adam Syed	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
10/23/2024	<u>New</u>	326,087	<u>Common</u>	<u>\$0.2300</u>	<u>No</u>	*National Bureau of Mines Inc Steven Cryos	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
10/28/2024	<u>New</u>	1,666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	The Maas Revocable Trust of October 2023 Steve & Sue Maas	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	280,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Blake Alan Rigel & Sarah Lynn Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	26,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Blake Rigel Cust Eli C Rigel Blake Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	26,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Blake Rigel Cust Amelia M Rigel Blake Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Equity Trust Company Cust FBO Blake Rigel IRA Blake Rigel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/05/2024	<u>New</u>	466,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Aaron Dentz	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	33,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Bryan R Neilsen	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Brett A. Estes & Deborah L. Estes Jt Ten	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scherrer Const Co 401K PSP Benjamin S Templin	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/09/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Andrew T. Novotny	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	606,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Dion Kampa	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	1,666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	David V Durand	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Christopher T Draeger	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jeffrey J Wojtkiewicz & Gabrielle C Wojtkiewicz	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/16/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Brian Wroblewski	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	460,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Dion Kampa IRA Dion Kampa	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	200,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Douglas Will IRA Douglas Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

12/17/2024	<u>New</u>	200,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Carrie Will IRA Carrie Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Daniel J Losby Trust UA DTD 02-03-2006 Daniel J Losby	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/17/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO David Larson IRA David Larson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO James Deckert IRA James Deckert	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Mary Deckert & James Deckert Trustees Deckert Living Trust Mary Deckert	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	J Paul Perri & Amy E Perri Trust	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	2,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scherrer Const Co 401K PSP James E Scherrer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/18/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James V Scherrer & Holly S Scherrer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Amy B Gunderson IRA Amy B Gunderson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jeffrey T Gunderson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Living Assistance Waukesha LLC Jeremy Chapman	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Top Tech Temporaries Incorporated Jeremy Chapman	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jacob & Maureen A Van Der Kooy RVT Jacob Van Der Kooy	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	John R Ireland 2018 Trust John R Ireland	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab CUST FBO Jon Teraoka Jon Teraoka	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	2,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Toni Garsombke	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph & Erin Van Der Kooy RLT Joseph Van Der Kooy	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/19/2024	<u>New</u>	266,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Joseph A Rhodes Jr Joseph A Rhodes Jr	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

12/23/2024	<u>New</u>	400,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph A Rhodes Jr	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	200,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust Katherine L Durand Roth IRA Katherine Durand	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Katherine L. Durand	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Kevin Doherty Kevin Doherty	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
12/23/2024	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Charles Schwab Cust FBO Lee C Stock Lee C Stock	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Michael J Stawicki	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Lynn & Tina Corazzi Joint Ten	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scott G Jankowski	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	133,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Roy A Chmiel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	533,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Susan J Chmiel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Lynn M Corazzi	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Bryan Neilsen	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	33,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Bryan Neilsen*	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Rebecca A Stawicki	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	700,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Michael J Kusch	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	1,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph O Neil	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	366,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Rebecca A Stawicki	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	833,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Douglas Niemuth	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	2,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James E Scherrer*	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/03/2025	<u>New</u>	500,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Jason P van der kooy	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/08/2025	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Steven J Abrahamson	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Luke EJ Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	3,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Trae W Hoeponer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/09/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Todd Blazei	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/08/2025	<u>New</u>	400,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scott W Heindel	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

01/07/2025	<u>New</u>	1,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Scherrer Construction Co Inc Jim Scherrer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/15/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Lawrence Kress	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/07/2025	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Richard D Knabe	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/06/2025	<u>New</u>	3,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kristopher Kiefer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James Noltner	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/23/2025	<u>New</u>	166,667	<u>Common</u>	<u>\$0.1500</u>	<u>Yes</u>	Roy Sterns	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/02/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Luke EJ Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kurt W Zipp	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph H Dittmann	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Laurie A Sullivan	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	166,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Laurie A Sullivan	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	John C Winkelman	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	1,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kevin Kiefer	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/14/2025	<u>New</u>	1,000,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Kevin A Kavemeier	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/14/2025	<u>New</u>	73,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Joseph H Dittmann	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	260,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Corinne R Dittmann	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/13/2025	<u>New</u>	3,333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	LouAnn Davis	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/08/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Shane Devine	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/08/2025	<u>New</u>	666,667	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Steven Richard	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
01/23/2025	<u>New</u>	600,000	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	Douglas Will	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
02/26/2025	<u>New</u>	2,400,000	<u>Preferred</u>	<u>\$0.0001</u>	<u>Yes</u>	Michael Reisel	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
01/23/2025	<u>New</u>	166,666	<u>Common</u>	<u>\$0.1500</u>	<u>Yes</u>	Connor Fuchs	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
02/12/2025	<u>New</u>	2,250,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	The Alfred & Jody Eckhart Revocable Trust. Jody Eckhart*	<u>NA</u>	<u>Restricted</u>	<u>Exempt</u>
04/08/2025	<u>New</u>	8,000,000	<u>Common</u>	<u>\$0.2500</u>	<u>Yes</u>	Unity GoldSilver Mines Inc No Control Person	<u>Asset Purchase</u>	<u>Restricted</u>	<u>Exempt</u>
04/08/2025	<u>New</u>	200,000	<u>Common</u>	<u>\$0.2600</u>	<u>No</u>	CEDRIC J CLARK	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
04/01/2025	<u>Cancelled</u>	500,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	*Don Jones Associates Don Jones	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>

04/01/2025	<u>Cancelled</u>	1,000,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	*Firnal Inc Adam Syed	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
05/02/2025	<u>New</u>	333,334	<u>Preferred</u>	<u>\$0.1500</u>	<u>Yes</u>	James Bolland	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
08/26/2025	<u>New</u>	200,000	<u>Common</u>	<u>\$0.39</u>	<u>No</u>	Bryce Petty	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
09/11/2025	<u>New</u>	500,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	* Julie B Konicke	<u>NA</u>	<u>Restricted</u>	<u>Exempt</u>
10/09/2025	<u>New</u>	100,000	<u>Common</u>	<u>\$0.25</u>	<u>No</u>	Baum Shelter Too Carol Lungren	<u>Asset Purchase</u>	<u>Restricted</u>	<u>Exempt</u>
02/25/2026	<u>Cancelled</u>	500,000	<u>Common</u>	<u>NA</u>	<u>NA</u>	*Julie B Konicke	<u>NA</u>	<u>Restricted</u>	<u>Exempt</u>
02/25/2026	<u>Cancelled</u>	2,000,000	<u>Preferred</u>	<u>NA</u>	<u>NA</u>	*James E Scherrer	<u>NA</u>	<u>Restricted</u>	<u>Exempt</u>
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>03/31/2026</u>	Common: <u>376,252,467</u>								
	Preferred: <u>56,666,695</u>								

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

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

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

on 10/5/2025 were issued as duplicate shares by PST in error and were returned to Sidney Resources Corporation. Common shares issued on 10/18/2024 to Michael J Reisel were issued upon the execution of warrant shares issued for prior services. Date of acquisition for Reisel's shares was 10/06/2023. Shares issued on 10/23/2024 to National Bureau of Mines share price was determined by the date of the stock market price on the date of invoicing for services was received which was \$0.23 on 09/03/2024. The 33,334 shares issued on 01/13/2025 were issued in error. The shares were previously issued in the 4th QTR of 2025. A request to cancel said shares and return them to the corporate treasury has been submitted and will be updated in the 2nd quarter of 2025. The 2,000,000 shares of preferred class shares issued on 01/07/2025 to James E Scherrer were a duplicate issuance in error and a request to cancel the shares and have them returned to the corporate treasury has been issued. This item will be updated in the 2nd Quarter report. The 2,250,000 common restricted shares issued on 02/12/2025 by Pacific Stock Transfer were issued in error. The shareholder had initiated a transfer of shares to a trust account and instead of coding them as a transfer they were coded as a new issuance. The error will be corrected in the 2nd QTR and the shares will be returned to the corporate treasury. The 500,000 shares of common stock that was cancelled after having been issued to Don Jones Associates was cancelled and returned to the corporate treasury due to failure to perform. The 1,000,000 shares of common stock that was cancelled after having been issued to Firnal Inc was cancelled and returned to the corporate treasury for failure to perform. The 500,000 shares issued to Julie B Konicke were issued in error. A request to transfer shares to Julie B Konicke was made by a shareholder as a gift. Our Stock Transfer Agent issued the shares as new shares in error. A written request has been made to our Stock Transfer Agent to cancel the 500,000 shares issued in this transaction and correct the error by transferring shares as requested by the shareholder. Our Transfer Agent cancelled the common shares that were issued in error to Julie B Konicke. The 2,000,000 preferred shares that were issued to James E Scherrer as part of a duplicate issuance have been cancelled.

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
07/13/2023	\$35,000.00	\$35,000.00	07/13/2027	The share price was set as the market price on date of issuance. Price per share \$0.1265	0	276,679	Daniel S. Hally	Loan
07/17/2023	\$150,000.00	\$150,000.00	07/17/2027	The share price was set as the market price on date of issuance. Price per share \$0.1289.	0	1,163,693	Gregg R. Lindner	Loan
07/13/2023	\$200,000.00	\$200,000.00	07/13/2027	The share price was set as the market price on date of issuance. Price per share \$0.1265	0	1,581,028	James M. Boland Revocable Trust	Loan
07/13/2023	\$100,000.00	\$100,000.00	07/13/2027	The share price was set as the market price on date of issuance. Price per share \$0.1265.	0	790,514	Sean Rae Zalewski	Loan
07/14/2023	\$350,000.00	\$350,000.00	07/14/2027	The share price was set as the market price on	0	2,702,703	Sue & Stephen Maas	Loan

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

				date of issuance. Price per share \$0.1295				
Total Outstanding Balance:		\$835,000.00	Total Shares:		0	6,514,617		

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

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

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

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

4) Issuer's Business, Products and Services

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

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

Executive Summary

During the first quarter of Fiscal Year 2026, Sidney Resources Corporation ("Sidney" or the "Company") continued advancing underground development, exploration targeting, infrastructure construction, metallurgical testing, environmental permitting, and strategic growth initiatives across the Warren District Project in Idaho and its broader regional mineral holdings. The Company's activities during the quarter remained focused on disciplined technical advancement, operational de-risking, infrastructure readiness, and preparation for future resource-definition and development activities.

Underground Development and Geological Advancement

Underground development activities at the Warren Project Site progressed significantly during the quarter. The Company completed a downward ramp from the main tunnel to a newly established working level and advanced more than 450 feet of underground drift development. These efforts resulted in the successful

interception of the Little Giant Vein system, where systematic sampling, geological mapping, and evaluation activities are now underway.

Importantly, the vein intercept occurred at a location approximately 125 feet south of the Company's primary underground target area. Management believes the primary target remains a potentially significant mineralized zone located beneath the historical workings mined by J.A. Czizek and later evaluated by Goldstone Minerals during exploration work conducted during the 1980s.

Historical geological reports indicate the Lucky Ben vein system can be traced for approximately 1,200 feet along strike through surface expressions of caved stopes, dumps, pits, and float, with a known vertical extent of at least 200 feet. Historical records further indicate the mine remained in ore when operations ceased in approximately 1915.

The Company's current underground target area is believed to correlate with a historically productive section of the Lucky Ben system containing at least six major stopes and a flooded winze reportedly associated with some of the highest-grade ore encountered during historical operations. Historical accounts and technical records indicate that J.A. Czizek, who was regarded as one of the more technically advanced mining engineers active in the Warren District during that era, had planned to continue underground drifting beneath the flooded winze to access the downward continuation of the mineralized system.

Management believes the Company's current underground advancement strategy closely mirrors the historical geological concepts originally contemplated during development of the property more than a century ago. Historical interview transcripts with J.A. Czizek, Jr. indicate that prior mining operations encountered strong free-milling gold mineralization and that attempts to pursue the downward extension of the vein were abandoned due to water inflow and the lack of economical pumping capabilities available at that time.

According to historical operational records and interviews, seasonal hand-mining operations reportedly recovered approximately \$15,000 worth of gold during summer operations when gold prices were approximately \$20.67 per ounce, equating to an estimated recovery of roughly 750 ounces of gold over limited operating periods utilizing small crews and primitive mining methods. Management believes these historical accounts provide important context regarding the productivity and grade potential historically associated with the Lucky Ben system.

Historical records further describe the Lucky Ben system as containing free-milling gold associated with narrow but persistent quartz veins averaging approximately 12 to 18 inches in width, with localized historical sampling reportedly returning values up to 13.05 ounces per ton gold.

Additional exploration work conducted during the 1980s by Goldstone Minerals further reinforced the high-grade nature of the system. Sampling near the 6570 portal level reportedly identified a 1.5-foot quartz vein grading 2.12 ounces per ton gold within altered quartz monzonite.

The Company is currently compiling geological, structural, historical mining, and assay information into a comprehensive technical database intended to support future Mineral Resource Estimate work, resource modeling, and ongoing underground development planning. Current underground activities are also intended to improve structural understanding of historically productive vein systems within the Warren District and assist in future drill targeting and exploration planning.

In parallel, the Company continued advancement activities associated with the Lucky Ben and related vein systems as part of its broader district-scale underground development strategy. Ongoing underground work remains focused on geological validation, structural continuity evaluation, and preparation for future drill targeting and systematic sampling activities.

Management believes the underground development completed during the quarter represents an important operational milestone as the Company transitions from early-stage exploration toward increasingly structured geological modeling, metallurgical validation, and long-term resource-definition planning.

Historical exploration, sampling, and production information referenced above provides important geological and operational context regarding the Warren District and Lucky Ben system. The Company is currently conducting ongoing geological, sampling, metallurgical, and technical evaluation work intended to further validate and expand upon historical data in support of future technical reporting and resource evaluation efforts consistent with modern NI 43-101 and SEC S-K 1300 standards.

Mill Facility Construction and Infrastructure Development

Construction activities associated with the Company's milling facility were substantially completed during the quarter. Major processing equipment has been installed and positioned within the facility as the Company continues preparing for future pilot-scale and operational activities.

Additional infrastructure work remains ongoing, including completion of the planned water well. Drilling of the well was delayed due to severe winter weather conditions and seasonal road-access limitations that impacted drill rig mobilization.

The Company also completed substantial engineering work associated with a redesigned access road intended to improve operational safety, environmental stewardship, and transportation efficiency. The proposed roadway redesign relocates access away from steep and environmentally sensitive riparian areas into a more stable transportation corridor capable of supporting modern mining equipment, semi-truck traffic, and low-boy trailer access. The revised design is expected to significantly reduce roadway grades while minimizing environmental impacts associated with stream crossings and sediment transport.

Management continues aligning infrastructure advancement with underground development milestones, metallurgical testing progress, and future operational scalability objectives.

Environmental Permitting and Operations Planning

During the quarter, the Company's environmental and permitting team continued advancing the proposed Operations Plan associated with the movement of approximately 25,000 tons of historically mined material from public lands to the Company's milling facility for future processing evaluation.

The proposed Operations Plan has been deemed complete by the United States Forest Service, and the Company is currently working through final operational, environmental, and logistical review processes associated with the permitting pathway.

In parallel, the Company advanced a significant infrastructure and environmental access initiative involving the proposed relocation and reconstruction of the existing Arlise Gulch Road system serving the Company's privately held mining properties near Warren, Idaho. According to the recently submitted U.S. Forest Service SF-299 application, the existing access route currently presents operational, environmental, erosion-control, and watershed management challenges due to steep grades, proximity to Arlise Creek, and chronic sediment transport into the greater Salmon River watershed.

The proposed replacement road alignment would relocate access away from sensitive riparian corridors and stream crossings to a more stable upland route specifically engineered for long-term operational safety, environmental sustainability, and year-round functionality. The proposed road design incorporates:

- reduced roadway grades,
- rolling dip drainage systems,
- out-sloped road construction,
- minimized cut-and-fill disturbance,
- erosion-control best management practices ("BMPs"),
- elimination of stream crossings, and
- long-term watershed restoration objectives.

As part of the proposal, the Company plans to fully decommission portions of the existing Arlise Gulch Road following completion of the new alignment. Restoration activities are intended to eliminate chronic sediment sources, restore riparian function, improve hydrologic stability, and support long-term aquatic habitat improvement within the Arlise Creek, Warren Creek, and greater Salmon River watershed systems.

Environmental review work completed to date indicates the proposed relocation may provide substantial long-term environmental benefits, including:

- reduction of sediment transport into salmonid habitat,
- restoration of disturbed riparian corridors,
- improved erosion control,
- improved water quality,
- reduced long-term maintenance impacts, and
- enhanced wildlife habitat continuity.

In addition, the Company has continued discussions with both the Idaho County Commissioners and Valley County Commissioners regarding long-term transportation and seasonal access solutions associated with the Warren Wagon Road corridor following the winter snow recreation season.

Current discussions include evaluation of:

- a future fixed seasonal opening date for the Warren Wagon Road corridor, and
- a snowpack-based access determination utilizing snow stake measurements at Secesh Summit to establish safe and environmentally appropriate road opening conditions.

Management believes these collaborative discussions represent an important step toward improving long-term operational predictability, public access coordination, emergency access considerations, and economic activity

associated with the Warren region while balancing recreational, environmental, and transportation priorities shared by multiple stakeholders.

The Company believes continued advancement of environmentally responsible infrastructure and access planning remains a critical component of long-term operational readiness and sustainable project development within the Warren District.

Walla Walla Project – High-Grade Gold System Advancement

During the quarter, Sidney Resources continued advancing technical evaluation and planning activities associated with the Walla Walla Project located within Idaho County’s historic Marshall Lake Mining District. The project consists of 47 lode claims encompassing a historically productive high-grade quartz-gold vein system traceable for more than 1,500 feet along strike within a favorable structural and geological setting associated with the Idaho Batholith and Umbrella Butte Formation contact zone.

Historical exploration work, metallurgical testing, and drilling programs indicate the presence of coarse free-milling gold mineralization with strong gravity recovery characteristics. Historical drilling completed during prior exploration programs reported high-grade intercepts, including coarse-fraction assay values reported as high as 13.913 ounces per ton gold over approximately 3.74 feet true width.

Historical metallurgical testing also demonstrated strong gravity recovery performance, including gold recoveries exceeding 90% in selected concentrate tests. Historical geophysical surveys identified multiple conductive trends and structural corridors associated with the vein system and surrounding mineralized structures.

The Company is currently integrating historical drilling, geophysical, metallurgical, and geological datasets into a phased development framework intended to support future exploration planning, environmental review, and potential underground development activities.

Management believes the Walla Walla Project represents a compelling underexplored high-grade gold opportunity within the broader Warren District regional mineral system due to its documented free gold occurrences, historical high-grade assay results, favorable geology, and proximity to the Company’s developing infrastructure.

Historical exploration, sampling, and metallurgical information associated with the Walla Walla Project provides important geological context for ongoing technical evaluation activities. The Company continues conducting geological review, sampling evaluation, metallurgical analysis, and data compilation efforts intended to support future technical reporting and resource evaluation work consistent with modern industry reporting standards.

Geophysical Interpretation and Exploration Targeting

The Company continued review and interpretation of regional geophysical survey data associated with both the Warren District and Walla Walla properties. Historical and recent airborne magnetic and radiometric survey interpretations have identified multiple structural corridors, hydrothermal alteration zones, intrusive signatures, and magnetic transition areas consistent with district-scale mineralized systems.

The Company believes these studies continue strengthening its understanding of the continuity, scale potential, and structural controls associated with the broader Warren District mineral system and will support future exploration targeting, induced polarization (IP) survey planning, and drill program development. Additional interpretation work completed during the quarter reinforced management's view that the Company's claim position occupies a favorable structural corridor within the district-scale hydrothermal system identified near and west/southwest of Warren.

Management believes the integration of historical geophysical data, modern airborne surveys, underground development information, and district-scale structural interpretation significantly enhances the Company's ability to prioritize exploration targets and evaluate broader district-scale mineralization potential.

Metallurgical Testing and Critical Minerals Development

Metallurgical testing and process development activities remained ongoing throughout the quarter. Sidney Resources continued extensive metallurgical collaboration with multiple independent laboratories focused on recovery characteristics associated with:

- gold,
- silver,
- platinum group metals (PGMs),
- rare earth elements (REEs),
- tungsten, antimony, and
- other strategic minerals identified within the Warren District system.

The Company also continued evaluating concentration pathways, gravity separation methods, magnetic separation studies, smelting technologies, and process optimization initiatives intended to improve understanding of the district's polymetallic mineralization profile.

In addition, the Company continued advancement of proprietary and innovative bioremediation initiatives designed to support environmentally responsible mining, mineral recovery, and reclamation technologies.

During the quarter, the Company maintained active collaboration with commercial laboratories and research groups participating in rare earth recovery initiatives and strategic minerals research programs. Ongoing testing and technical evaluation continue supporting management's broader objective of advancing scalable processing pathways for both precious and critical mineral systems.

Metallurgical results to date remain preliminary and laboratory-scale in nature. Additional testing, scaling studies, and technical evaluation will be required to determine commercial viability.

DOE Initiatives and Strategic Technology Development

During the quarter, the Company applied for two federal grant opportunities through the U.S. Department of Energy related to critical mineral recovery, rare earth element processing, environmental remediation technologies, and advanced processing systems.

The Company also submitted material samples to commercial laboratories participating in federally funded rare earth recovery programs and technical research initiatives.

Separately, Sidney Resources continued evaluating development pathways associated with its patented laser technology initiatives and related mining applications being advanced in collaboration with the Colorado School of Mines. Management continues assessing potential integration opportunities involving selective mining systems, environmental technologies, and future commercialization strategies.

The Company believes continued alignment with domestic critical mineral initiatives and advanced mining technologies may strengthen long-term strategic positioning as the United States continues prioritizing secure domestic mineral supply chains and environmentally responsible resource development.

Strategic Planning and Corporate Development

Strategic planning activities during the quarter remained focused on identifying funding pathways intended to support project advancement while minimizing shareholder dilution and enhancing long-term shareholder value. Management continued evaluating:

- strategic financing alternatives,
- infrastructure planning,
- operational development pathways,
- strategic partnerships,
- broader corporate development opportunities, and
- potential long-term commercial relationships associated with future concentrate and mineral production.

The Company also continued advancing preliminary discussions and evaluation efforts related to potential off-take agreements involving gold concentrates, rare earth element concentrates, and other strategic mineral products associated with the Warren District Project. These discussions are intended to support future commercialization pathways, strengthen long-term operational planning, and evaluate opportunities to align future production with domestic critical mineral and precious metals supply-chain initiatives.

In parallel, management continued evaluating opportunities involving strategic partnerships, processing relationships, and potential downstream commercial arrangements designed to support future pilot-scale and operational development activities. The Company believes these initiatives may assist in reducing future commercialization risk while enhancing long-term development flexibility.

The Company also continued advancing exploration and development activities across its broader Warren District holdings, including historical vein systems and mining assets associated with the Little Giant Vein, Unity properties, Lucky Ben systems, Walla Walla Project, and other historically productive areas within the district. Ongoing technical work continues evaluating opportunities associated with high-grade gold and silver mineralization, rare earth elements, platinum group metals, and strategic mineral systems identified throughout the district.

Forward-Looking Statements and Risk Factors

This activities summary contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Forward-looking statements

include, but are not limited to, statements regarding underground development activities, exploration targets, geological interpretations, metallurgical testing, pilot-scale operations, infrastructure development, permitting efforts, off-take discussions, grant applications, resource evaluation work, commercialization initiatives, and future operational plans.

These statements are based on current expectations, assumptions, historical information, and management's current beliefs regarding future development activities. Forward-looking statements are inherently subject to significant business, economic, geological, technical, operational, regulatory, and competitive uncertainties and contingencies, many of which are beyond the Company's control. Actual results may differ materially from those expressed or implied in such statements.

Key risks and uncertainties include, but are not limited to:

- **Exploration and Geological Risks** – Mineral exploration is inherently uncertain. There can be no assurance that historical mineralization, underground workings, geophysical anomalies, or sampling results will result in the discovery or definition of economically recoverable mineral resources or reserves.
- **Historical Data Risks** – Historical production figures, sampling data, geological reports, metallurgical studies, and exploration records referenced in this report were prepared by prior operators and third parties. While management believes these materials provide important geological context, additional work is required to validate historical information under current NI 43-101 and SEC S-K 1300 standards.
- **Metallurgical and Processing Risks** – Preliminary metallurgical and laboratory-scale testing may not be indicative of commercial-scale performance. Ore variability, recovery rates, processing complexity, scaling challenges, permitting constraints, reagent costs, equipment limitations, and operational efficiencies may materially impact future economic outcomes.
- **Permitting and Environmental Risks** – Mining, road construction, water usage, reclamation, and processing activities are subject to extensive federal, state, and local permitting requirements. Delays, modifications, environmental review outcomes, litigation, or regulatory actions could materially impact project timelines and costs.
- **Infrastructure and Operational Risks** – Underground mining and remote infrastructure development involve significant operational risks, including ground conditions, flooding, weather impacts, access limitations, equipment failures, contractor availability, wildfire risk, and seasonal transportation constraints.
- **Funding and Liquidity Risks** – The Company may require additional capital to continue exploration, development, infrastructure construction, and operational activities. There can be no assurance that financing, strategic partnerships, off-take agreements, or government funding opportunities will be available on acceptable terms or at all.
- **Grant and Strategic Initiative Risks** – Applications submitted to the U.S. Department of Energy and other agencies remain competitive and uncertain. No assurance can be given that grant funding, strategic awards, pilot programs, or commercialization initiatives will be approved or completed.
- **Commodity Price and Market Risks** – Fluctuations in the prices of gold, silver, platinum group metals, rare earth elements, and other strategic minerals may significantly impact project economics, investor sentiment, financing opportunities, and future operational viability.

- **Commercialization and Off-Take Risks** – Discussions involving potential off-take agreements, processing arrangements, and strategic commercial relationships are preliminary in nature. There can be no assurance that definitive agreements or long-term commercial arrangements will be completed.
- **OTC Market and Securities Risks** – As an OTC-listed company (OTCID: SDRC), the Company’s securities may experience limited liquidity, price volatility, market fluctuations, dilution risk, and reduced institutional participation. The Company is not currently an SEC reporting issuer.

The Company undertakes no obligation to update forward-looking statements except as required by applicable law.

Closing Perspective

Sidney Resources exits the first quarter of Fiscal Year 2026 with continued advancement across underground development, infrastructure readiness, metallurgical evaluation, environmental planning, and district-scale exploration targeting within the Warren District Project.

During the quarter, the Company successfully advanced underground development into the Little Giant vein system, continued progressing toward historically significant target zones associated with the Lucky Ben system, expanded technical evaluation activities at the Walla Walla Project, and advanced multiple infrastructure and permitting initiatives intended to support long-term operational development.

In parallel, the Company continued strengthening its strategic positioning through ongoing metallurgical collaboration, rare earth and critical mineral evaluation programs, Department of Energy grant initiatives, and preliminary commercial and off-take discussions associated with future concentrate and mineral production opportunities.

Management believes the progress achieved during the quarter reflects continued disciplined execution and further strengthens the Company’s technical understanding of what it believes to be a significant district-scale polymetallic mineral system with exposure to gold, silver, platinum group metals, rare earth elements, and other strategic minerals.

The Company enters the remainder of 2026 focused on continued geological validation, technical data collection, infrastructure advancement, environmental stewardship, and preparation for future resource evaluation and pilot-scale development activities, subject to the risks and uncertainties outlined above.

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

None

C. Describe the issuers’ principal products or services.

Exploration and development of mineral deposits. Research and development of mining equipment and technology. Development of partnerships for the advancement of clean energy projects and clean water projects focused on mine water discharges from operating and abandoned mines. Testing of ore and ore concentrates and the development of refining and precious metal recovery systems for gold, silver, platinum group metals, and rare earth elements.

5) Issuer's Facilities

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

Sidney Resources Corporation currently leases the patented mining claims known the Lucky Ben Claim, Lucky Ben Extension, Hornet Claim, and the unpatented mining claims known as the Lucky Ben Extension West Claim and the Lucky Ben Extension South Claim, the Lucky Leland Claim, the Royal Richard Claim and the Dandy Don Claim. All of these claims are located in the historical mining district of Idaho known as the Warren Mining District. The Lucky Ben Claim was in previous production that ended in 1921. Sidney Resources paid \$60,000.00 for a five-year lease with an option to renew the lease for 5 additional years. The Board of Directors has signed a lease amendment extending the lease for the Lucky Ben Properties an additional 5 years beyond when the lease that was scheduled to expire at the end of 2019 and with the option to renew the lease an additional 5 years as long as work on the properties remains active. Under the terms of the Lease Amendment, Lessor will be issued 20,000,000 shares of restricted common stock as payment for the lease amendment. Under the terms of the new lease amendment, Sidney Resources Corporation has the option to continue to lease the properties for an indefinite period of time with the condition that development work continues each year.

The company owns 47 unpatented mining claims known as the Walla Walla Claim group. The claims are located in the Marshal Lake Mining District of central Idaho. The claim group covers 980 +/- acres. the Walla Walla Mine is a high-grade gold vein located near the historic Kimberly and Warren Mining Districts. This acquisition adds 1.61 square miles to SDRC's holdings in Idaho. Sidney Resources Corporation has 3 portable storage buildings located on the property. We own 2 38' x 40' steel buildings that will be assembled on the Lucky Ben Property. We own a Caterpillar 470B Excavator. A Starlink Satellite Communication System. In addition, 3 above ground fuel storage tanks are located on the above properties. A large supply of mining timbers are now being stored on the Lucky Ben Claim. An ore pulverizer, sluice box, electrical generators, water tanks, water pumps and miscellaneous equipment and supplies are stored on site. A 12-foot heavy duty trailer. Sidney Resources Corporation issued 7 million shares of restricted common stock to Gary Mladjan for his designs of the Graduated Optical Collimator. Sidney Resources Corporation issued 750,000 shares of restricted common stock to Merger Mines Corporation for all patents and intellectual properties related to the Graduated Optical Collimator and all historic mine records and maps held which included over 200 maps and records of mines with a history of production of valuable minerals.

The Company owns 40 acres of land previously known as the Silver Monarch mines. We also acquired 168 acres of private land known as the Charity Claim and the Unity Claims. As part of the acquisition of the Unity GoldSilver Mining Company assets we acquired an additional 1256 acres of mining claims. We not have mineral rights to over 23 know production ore veins.

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

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

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Sean Rae Zalewski	CEO	Hartland, WI	2,750,000	Common	.47
Gregg Lindner	Director	Minoqua, WI	19,950,000	Common	3.5
Daniel Hally	COO	Clarkston, WA	3,806,016	Common	.66
Sue Maas	Secretary	Delafield, WI	19,900,000 1,666,667	Common Preferred	5.4 3.5
Ryan Norman	Director	Cocoa Beach, FL	0	NA	NA
Chantel Greene	President	Lapwai, ID	0	NA	NA
Corey Schram	Director	Ripon, WI	14,185,920 1,000,000	Common Preferred	3.8 1.7
James E Scherrer	Director	Burlington, WI	1,060,920 4,000,000	Common Preferred	.7 6.818
Joseph Maier	Director	Hartland, WI	0	NA	NA

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

7) Legal/Disciplinary History

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

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

Gregg R. Lindner, Director, Dunn County Case Number 2024CM000218 State of Wisconsin vs. Gregg Richard Lindner. Count 1, Wisconsin 943.01(1) Criminal Damage to Property Misd. A. Count 2 Wisconsin 943.15(1) Entry into/onto Bldg/Constuct.Site/Room Misd. A Case status as of 06/30/2025 is Open.

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

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

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

Securities Counsel

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

Accountant or Auditor

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

Investor Relations

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

All other means of Investor Communication:

Twitter: <https://twitter.com/SDRCMINING>
Discord: None
LinkedIn: <https://www.linkedin.com/company/sidney-resources-corp/>
Facebook: <https://www.facebook.com/sidneyresourcescorporation>
Instagram: https://www.instagram.com/sidney_resources_corp/
Website: <http://sidneyresources.com/>

Other Service Providers

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

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

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

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

9) Disclosure & Financial Information

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

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

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

- IFRS
 U.S. GAAP

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

Name: **Chris Shipley, CDA/CPA Group**
Title: **Certified Public Accountant**
Relationship to Issuer: **Consultant**

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

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

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



Sidney Resources Corporation (An Exploration Stage Company)

Compiled Financial Statements

For the Periods Ended March 31, 2026 and December 31, 2025

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Independent Accountants' Compilation Report

To the Board of Directors
Sidney Resources Corporation
Lewiston, Idaho

Management is responsible for the accompanying financial statements of Sidney Resources Corporation (An Exploration Stage Company) which comprise the balance sheets as of March 31, 2026 and December 31, 2025 and the related statements of income for the three months and the three months ended March 31, 2026 and March 31, 2025 and for the period beginning March 4, 2003 (inception) through March 31, 2026, statements of cash flows for the three months ended March 31, 2026 and March 31, 2025 and for the period beginning March 4, 2003 (inception) through March 31, 2026 and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

CDA-CPA GROUP, PLLP

Coeur d'Alene, ID

May 7, 2026

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
MARCH 31, 2026 AND DECEMBER 31 2025		
	03/31/26	12/31/25
Assets		
Current Assets:		
Cash	\$ 629,133	\$ 1,493,424
Total Current Assets	629,133	1,493,424
Property and equipment, at cost:		
Land	449,428	449,428.00
Construction in progress	-	-
Equipment	454,006	454,006
Vehicles	264,692	264,692
Building	381,198	381,198
	1,549,324	1,549,324
Less accumulated depreciation	(164,367)	(136,489)
Net property and equipment	1,384,957	1,412,835
Other Assets:		
Prepaid mine lease - net of amortization	1,250,000	1,250,000
Mineral property acquisition costs	292,239	292,239
Intangible assets - net of amortization	2,975,000	2,975,000
Security deposit	22,695	22,695
Lease acquisition costs	281,050	281,050
	4,820,984	4,820,984
Total Assets	\$ 6,835,074	\$ 7,727,243

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

SIDNEY RESOURCES CORPORATION		
(An Exploration Stage Company)		
BALANCE SHEETS		
MARCH 31, 2026 AND DECEMBER 31 2025		
	03/31/26	12/31/25
Liabilities and stockholders' equity		
Current liabilities:		
Credit cards due	\$ 10,834	\$ 35,988
Stock subscription deposits	340,522	115,522
Accrued interest	96,181	89,112
Total current liabilities	<u>447,537</u>	<u>240,622</u>
Longterm liabilities:		
Convertible promissory notes	1,450,000	1,450,000
Total liabilities	1,897,537	1,690,622
Stockholders' equity:		
Revenue sharing agreement	-	-
Warrants - 2,013,012 .0001 per warrant	56,551	56,551
Preferred stock - .0001 par value, 60,000,000 shares authorized, 56,633,360 and 56,533,345 shares issued and outstanding, respectively	8,455,240	8,455,240
Common stock - .0001 par value, 570,000,000 shares authorized, 375,502,467 and 375,502,467 shares issued and outstanding, respectively	7,858,215	7,858,215
Paid in capital	9,388,207	9,388,207
Deficit adccumulated during the exploration period	(20,820,676)	(19,721,592)
Total stockholders' equity	<u>4,937,537</u>	<u>6,036,621</u>
Total liabilities and stockholders' equity	<u>\$ 6,835,074</u>	<u>\$ 7,727,243</u>

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

SIDNEY RESOURCES CORPORATION					
(An Exploration Stage Company)					
STATEMENTS OF INCOME					
FOR THE THREE MONTHS AND THREE MONTHS ENDED MARCH 31, 2026 AND 2025					
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH MARCH 31, 2026					
	Three Months Ended		Three Months Ended		Since
	3/31/2026	3/31/2025	3/31/2026	3/31/2025	Inception
GROSS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES					
Advertising	\$ 20,959	\$ 39,747	\$ 20,959	\$ 39,747	\$ -
Bank charges	1,080	681	1,080	681	
Computer and internet	1,519	11,289	1,519	11,289	-
Exploration costs	524,500	391,735	524,500	391,735	7,352,281
Amortization land lease	-	70,000	-	70,000	1,460,000
Fuel and equipment rent	121,804	100,117	121,804	100,117	-
Depreciation	27,878	17,466	27,878	17,466	201,286
Licenses and fees	95	95	95	95	-
Interest and finance charges	22,856	22,566	22,856	22,566	-
Insurance	-	152	0	152	-
Janitorial	-	14,500	0	14,500	-
Legal and accounting	359	366	359	366	-
Dues and subscriptions	7,211	6,282	7,211	6,282	-
Printing and postage	71	227	71	227	-
Office expenses	1,355	58	1,355	58	-
Officer wages	249,000	333,000	249,000	333,000	2,587,144
Rent	23,111	28,721	23,111	28,721	-
Professional fees	61,875	43,666	61,875	43,666	-
Repairs	338	2,000	338	2,000	-
Research and development	-	-	-	-	154,649
Supplies	-	560	-	560	-
Meals and entertainment	1,733	777	1,733	777	-
Taxes	361	-	361	-	-
Taxes - payroll	7,795	7,649	7,795	7,649	-
Telephone	348	366	348	366	-
Travel	7,973	11,788	7,973	11,788	-
Utilities	-	-	-	-	-
Wages	220	311	220	311	-
Administrative costs	-	-	-	-	11,469,988
Consulting	17,500	1,500	17,500	1,500	-
Miscellaneous	(830)	7,722	(830)	7,722	-
Total expenses	1,099,111	1,113,341	1,099,111	1,113,341	23,225,348
Net loss before other income (expenses)	(1,099,111)	(1,113,341)	(1,099,111)	(1,113,341)	(23,225,348)
OTHER INCOME (EXPENSES)					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	-	-	1,480,500
Interest income	27	49,716	27	49,716	190,827
Cancelled Conversion Agreement	-	-	-	-	(76,000)
NET (LOSS) INCOME	\$(1,099,084)	\$(1,063,625)	\$(1,099,084)	\$(1,063,625)	\$(20,820,676)

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

SIDNEY RESOURCES CORPORATION			
(An Exploration Stage Company)			
STATEMENTS OF CASH FLOWS			
FOR THE PERIODS ENDED MARCH 31, 2026 AND 2025			
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH MARCH 31, 2026			
	Three Months	Three Months	Since
	3/31/2026	3/31/2025	Inception
Cash flows from operating activities			
Net Income (Loss)	\$(1,099,084)	\$ (1,053,625)	\$ (20,820,677)
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	-	-	(77,000)
Stock for services	-	-	552,411
Stock for services cancelled	-	25,240	(912,500)
Stock errors in prior periods	-	-	(2,000)
Interest	7,069	7,059	96,180
Depreciation and amortization	27,878	87,466	1,571,211
(Increase) decrease in prepaid expenses	-	-	2,111
Increase (decrease) in accounts payable	-	-	3,336
Increase (decrease) in accrued liabilities	(25,154)	(14,879)	(7,235)
Increase (decrease) in deposits	225,000	50,000	377,073
Total Adjustments	234,793	154,886	1,603,587
Net cash provided (used) by operating activities	(864,291)	(898,739)	(19,217,090)
Cash flow from investing activities			
Purchase of Intangible Assets	-	-	(2,896,050)
Gross proceeds on sale of equipment	-	-	30,683
Cash payments for the purchase of property	-	(314,721)	(1,227,773)
Cash payments for building in progress	-	-	(371,388)
Net cash provided (used) by investing activities	-	(314,721)	(4,464,528)
Cash flow from financing activities			
Proceeds from issuance of common stock	-	-	14,280,500
Proceeds from issuance of preferred stock	-	90,000	8,455,000
Proceeds from issuance of warrants	-	-	251
Proceeds from revenue sharing agreement	-	-	125,000
Proceeds from convertible promissory notes	-	-	1,450,000
Net cash provided (used) by financing activities	-	90,000	24,310,751
Net increase (decrease) in cash and equivalents	(864,291)	(1,123,460)	629,133
Cash and equivalents, beginning of year	1,493,424	7,131,999	-
Cash and equivalents, end period	\$ 629,133	\$ 6,008,539	\$ 629,133
Supplemental disclosures of cash flow information:			
Interest Expense	\$ 15,123	\$ 15,132	\$ 132,986
Taxes	\$ -	\$ -	\$ -

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY								
For the Period Beginning March 4, 2003 (Inception) through March 31, 2026								
						Additional	Accumulated	
	Revenue Sharing	Warrants	Preferred	Common Stock		Contributed	During	
	Agreement		Stock	Shares	Amount	Capital	Exploration	Total
							Period	
March 4, 2003 Initial								
Capitalization	\$-	\$-	\$-	8,000,000	\$8,000	\$2,292,322	\$ (2,353,286)	\$ (52,964)
Quasi reorganization	-	-	-	-	-	(2,292,322)	2,292,322	-
Stock sales	-	-	-	6,852,500	6,852	644,584	-	651,436
Stock for services	-	-	-	1,212,647	1,213	120,052	-	121,265
Stock for Lease acquisition	-	-	-	500,000	500	49,500	-	50,000
Net loss for the period	-	-	-	-	-	-	(396,261)	(396,261)
Balances at December 31, 2003	-	-	-	16,565,147	16,565	814,136	(457,225)	373,476
Stock sales	-	-	-	785,000	785	97,290	-	98,075
Stock for services	-	-	-	2,514,000	2,514	213,886	-	216,400
Stock for equipment	-	-	-	93,750	94	9,281	-	9,375
Stock warrants exercised	-	-	-	400,000	400	99,600	-	100,000
Net loss for the year ended	-	-	-	-	-	-	(558,876)	(558,876)
Balance at December 31, 2004	-	-	-	20,357,897	20,358	1,234,193	(1,016,101)	238,450
Stock sales	-	-	-	8,550,000	8,550	408,950	-	417,500
Stock for services	-	-	-	1,750,000	1,750	173,250	-	175,000
Net loss for the year ended	-	-	-	-	-	-	(516,401)	(516,401)
Balance at December 31, 2005	-	-	-	30,657,897	30,658	1,816,393	(1,532,502)	314,549
Stock sales	-	-	-	1,420,220	1,420	69,580	-	71,000
Stock for services	-	-	-	660,000	660	32,340	-	33,000
Net loss for the year ended	-	-	-	-	-	-	(250,394)	(250,394)
Balance at December 31, 2006	-	-	-	32,738,117	32,738	1,918,313	(1,782,896)	168,155
Stock sales	-	-	-	2,353,216	2,353	110,337	-	112,690
Stock for services	-	-	-	12,109,000	12,109	593,341	-	605,450
Net loss for the year ended	-	-	-	-	-	-	(764,334)	(764,334)
Balances at December 31, 2007	-	-	-	47,200,333	47,200	2,621,991	(2,547,230)	121,961
Stock sales	-	-	-	2,010,800	2,011	55,584	-	57,595
Stock for services	-	-	-	7,823,000	7,823	226,867	-	234,690
Stock for supplies	-	-	-	275,000	275	7,975	-	8,250
Net loss for the year ended	-	-	-	-	-	-	(425,014)	(425,014)
Balance at December 31, 2008	-	-	-	57,309,133	57,309	2,912,417	(2,972,244)	(2,518)
Stock sales	-	-	-	2,710,000	2,710	34,128	-	36,838
Stock for services	-	-	-	4,440,000	4,440	173,160	-	177,600
Change of Domicile/par value	-	-	-	-	(58,013)	58,013	-	-
Net loss for the year ended	-	-	-	-	-	-	(541,972)	(541,972)
Balance at December 31, 2009	-	-	-	64,459,133	6,446	3,177,718	(3,514,216)	(330,052)
Stock sales	-	-	-	2,862,500	286	52,014	-	52,300
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(161,122)	(161,122)
Balance at December 31, 2010	-	-	-	67,321,633	6,732	3,229,732	(3,675,338)	(438,874)
Stock sales	-	-	-	14,995,197	1,500	72,623	-	74,123
Stock for services	-	-	-	9,000,000	900	179,100	-	180,000
Net loss for the year ended	-	-	-	-	-	-	(335,842)	(335,842)
Balance at December 31, 2011	-	-	-	91,316,830	9,132	3,481,455	(4,011,180)	(520,593)
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(34,086)	(34,086)
Balance at December 31, 2012	-	-	-	91,316,830	9,132	3,481,455	(4,045,266)	(554,679)
Stock sales	-	-	-	600,000	60	5,940	-	6,000
Stock for services	-	-	-	-	-	-	-	-
Net gain for the year ended	-	-	-	-	-	-	780,507	780,507
Balance at December 31, 2013	-	-	-	91,916,830	9,192	3,487,395	(3,264,759)	231,828

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)								Deficit
For the Period Beginning March 4, 2003 (Inception) through March 31, 2026								Accumulated
	Revenue Sharing	Warrants	Preferred	Common Stock		Additional	During	
	Agreement	Shares	Stock	Shares	Amount	Contributed	Exploration	Total
						Capital	Period	
Balance at December 31, 2013	\$ -	-	-	91,916,830	\$ 9,192	\$ 3,487,395	\$ (3,264,759)	\$ 231,828
Revenue Sharing	105,000	-	-	-	-	-	-	105,000
Stock sales	-	-	-	700,000	70	6,930	-	7,000
Stock for services	-	-	-	13,500,000	1,350	113,400	-	114,750
Net Loss for the year ended	-	-	-	-	-	-	(134,759)	(134,759)
Balance at December 31, 2014	105,000	-	-	106,116,830	10,612	3,607,725	(3,399,518)	323,819
Revenue Sharing	20,000	-	-	-	-	-	-	20,000
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(75,588)	(75,588)
Balance at December 31, 2015	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,475,106)	\$ 268,231
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(15,848)	(15,848)
Balance at December 31, 2016	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,490,954)	\$ 252,383
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,000,000	2,400	57,600	-	60,000
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(42,654)	(42,654)
Balance at December 31, 2017	\$ 125,000	-	-	130,116,830	\$ 13,012	\$ 3,665,325	\$ (3,533,608)	\$ 269,729
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,570,000	2,457	58,968	-	61,425.00
Stock for services	-	-	-	76,000,000	7,600	459,200	-	466,800.00
Net loss for the year ended	-	-	-	-	-	-	(534,126)	(534,126)
Balance at December 31, 2018	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,067,737)	\$ 263,828
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(32,436)	(32,436)
Balance at December 31, 2019	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,100,173)	\$ 231,389
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	8,000,000	800	199,200	-	200,000
Error in 2017 Stock issue	-	-	-	(1,000,000)	100	100	-	-
Stock for services	-	-	-	30,600,000	3,060	1,951,940	-	1,955,000
Net loss for the year ended	-	-	-	-	-	-	(940,278)	(940,278)
Balance at December 31, 2020	\$ 125,000	-	-	268,286,830	\$ 26,829	\$ 6,334,733	\$ (5,040,451)	\$ 1,446,111
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(5,000)	-	-	20,632,858	2,063	713,286	-	710,350
Error in Prior Year Stock Issue	5,000	-	-	3,000,000	300	(300)	-	5,000
Stock for services	-	-	-	28,000,000	2,800	2,608,200	-	2,611,000
Net loss for the year ended	-	-	-	-	-	-	(2,113,977)	(2,113,978)
Balance at December 31, 2021	\$ 125,000	-	-	319,919,688	\$ 31,992	\$ 9,655,919	\$ (7,154,428)	\$ 2,658,483
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(135,000)	136	-	6,655,173	428	939,612	-	805,176
Error in Prior Year Stock Issue	-	-	-	(40,500)	(4)	4	-	-
Stock errors in prior periods	10,000	-	-	-	-	(12,000)	-	(2,000)
Stock for services	-	-	-	1,942,932	179	283,242	-	283,421
Stock for services cancelled	-	-	-	(19,300,000)	(1,930)	(1,478,570)	-	(1,480,500)
Net loss for the year ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
Balance at December 31, 2022	\$ -	\$ 136	-	309,177,293	\$ 30,665	\$ 9,388,207	\$ (10,796,209)	\$ (1,377,201)

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

SIDNEY RESOURCES CORPORATION								
(An Exploration Stage Company)								
STATEMENT OF SHAREHOLDERS' EQUITY (Continued)								
For the Period Beginning March 4, 2003 (Inception) through March 31, 2026								
							Deficit	
							Accumulated	
	Warrants	Preferred Stock	Common Stock	Common Stock	Additional		During	
	Shares	Shares	Amount	Shares	Amount	Contributed	Exploration	Total
						Capital	Period	
Balance at December 31, 2022	\$ 136	-	\$ -	309,177,293	\$ 30,665	\$ 9,388,207	\$ (7,325,735)	\$ 2,093,273
Stock sales	115	-	-	31,950,128	3,399,650	-	-	3,399,765
Stock for acquisitions	-	-	-	22,000,000	2,585,000	-	-	2,585,000
Stock for services	-	-	-	137,500	13,750	-	-	13,750
Stock for conversion	-	-	-	5,350,000	58,000	-	-	58,000
Net loss for the 12 months ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
*	-	-	-	-	-	-	4	4
Balance at December 31, 2023	\$ 251	-	\$ -	368,614,921	\$ 6,087,065	\$ 9,388,207	\$ (10,967,512)	\$ 4,508,011
Stock sales	\$ -	26,533,345	\$ 4,300,000	1,397,930	\$ 283,150	\$ -	\$ -	\$ 4,583,150
Stock warrants for services	56,300	-	-	650,000	-	-	-	56,300
Stock for services	-	-	-	2,826,087	550,000	-	-	550,000
Stock for conversion	-	-	-	2,846,862	18,000	-	-	18,000
Return of stock (rescission)	-	-	-	(10,000,000)	(1,385,000)	-	-	(1,385,000)
Net loss for the 12 months ended	-	-	-	-	-	-	(3,447,481)	(3,447,481)
Balance at December 31, 2024	\$ 56,551	26,533,345	\$ 4,300,000	366,335,800	\$ 5,553,215	\$ 9,388,207	\$ (14,414,993)	\$ 4,882,980
Stock sales	\$ -	27,700,015	\$ 4,155,000	166,667	\$ 25,000	\$ -	\$ -	\$ 4,180,000
Stock for acquisitions	-	-	-	8,100,000	2,025,000	-	-	2,025,000
Stock for services	-	2,400,000	240	900,000	255,000	-	-	255,240
Net loss for the 12 months ended	-	-	-	-	-	-	(5,306,600)	(5,306,600)
*	-	-	-	-	-	-	1	1
Balance at December 31, 2025	\$ 56,551	56,633,360	\$ 8,455,240	375,502,467	\$ 7,858,215	\$ 9,388,207	\$ (19,721,592)	\$ 6,036,621
Stock sales	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -
Stock for acquisitions	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the 3 months ended	-	-	-	-	-	-	(1,099,084)	(1,099,084)
*	-	-	-	-	-	-	-	-
Balance at March 31, 2026	\$ 56,551	56,633,360	\$ 8,455,240	375,502,467	\$ 7,858,215	\$ 9,388,207	\$ (20,820,676)	\$ 4,937,537

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History

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

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

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

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

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

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

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

For the 12 months ended December 31, 2025 the Company issued 166,667 shares of common stock valued at \$25,000; 900,000 shares of common stock issued for services valued at \$255,000; 7,040,000 shares of common stock for unpatented claims valued at \$1,760,000; 960,000 shares of common stock for land valued at \$240,000; 100,000 shares of common stock issued for equipment valued at \$25,000 and issued 27,700,015 of preferred stock valued at \$4,155,000; 2,400,000 shares of preferred stock issued for services valued at par value of \$.0001 for \$240.

For the three months ended March 31, 2026 the Company had no stock transactions.

An Exploration Stage Company – Basis of Presentation

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

An Exploration Stage Company – Basis of Presentation (continued)

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

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

Cash and Cash Equivalents

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

Property and Equipment

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

Lease Acquisition Costs

Lease acquisition cost of \$281,050 at March 31, 2026 and December 31, 2025, primarily includes costs incurred to build and improve the road on the leased land. Since mining has not commenced, no amortization expense has been recognized for the periods presented. Amortization will be recorded using the units-of-production method when mining begins.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Environmental Liabilities

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

Use of Estimates

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

Revenue Recognition

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deposits for Common and Preferred Stock

Nature of Deposits

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

Accounting Policy

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

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

NOTE 2 – INCOME TAXES

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

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 2 – INCOME TAXES (continued)

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

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

The Company has no significant differences between book and tax accounting. At March 31, 2026 and December 30, 2025, the Company had an estimated tax loss carry-forward of approximately \$20,000,000 and \$19,000,000. Due to uncertainties as to future profitability, the value of the net operating loss carry forward is fully reserved and no valuation allowance has been booked.

NOTE 3 – PREPAID MINE LEASE

The Company has a 5-year lease with an option to renew for an unlimited term as long as the Company is conducting underground mining work producing ore. The lease will expire at the end of the five-year period starting the 3rd quarter of 2020, or if the Company fails to do major mining work by the end of December 31 in any year where mining work was not completed. The lease was paid with the issue of 20,000,000 shares of restricted stock. There will be a royalty payment that will be 6% of net smelter returns. The value of the stock is be reflected in prepaid expenses.

The lease guarantees Sidney Resources Corporation the exclusive rights and options to lease the Lucky Ben Mine Group Properties and mineral rights located within the Warren Mine District of Idaho. The lease will be amortized over 60 months. Amortization for the three months ended March 31, 2026 was \$0 and for the twelve months ended December 31, 2025 was \$70,000 and accumulated amortization was \$1,400,000 at March 31, 2026 and \$1,400,000 at December 31, 2025.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 3 – PREPAID MINE LEASE (continued)

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

NOTE 4 – MINERAL PROPERTY

During the second quarter of 2025, the Company acquired 1,900 acres of unpatented claims along with 168 acres of private land in exchange for 8,200,000 common shares valued at \$0.26 per share.

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

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

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

NOTE 5 – INTANGIBLE ASSETS

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 6 – RELATED PARTIES

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

		Cash	Stock Shares	Stock Value
Balance	12/31/2025	\$ 151,000	79,825,953	\$ 1,034,145
	Additions	-	-	-
	Cancelled	-	-	-
Balance	31/03/2026	<u>\$ 151,000</u>	<u>79,825,953</u>	<u>\$ 1,034,145</u>

NOTE 7 – REVENUE SHARING AGREEMENT

During the 4th quarter of 2014 the Company entered into agreements with investors whereby the investor will receive a share of the Company's profit. The investors were limited to \$5,000 investment and a maximum of 140 investors. In exchange for the cash injection the investors will receive .143% of the profits annually that are specific to the Lucky Ben Mine Project. The Company collected no money for the year ended March 31, 2026 and none during the year ended December 31, 2022. In 2021 A deposit was moved to Revenue Sharing after determining the deposit was for the Revenue Sharing program, and a revenue sharing agreement for \$5,000 was converted into 50,000 shares of common stock. For the year ended December 31, 2022 revenue sharing amounts of \$115,000 was converted into 1,150,000 shares of common stock.

NOTE 8 – STOCKHOLDERS' EQUITY

Revenue Sharing Agreement

See note 7 for information concerning this arrangement.

Common Stock

The Company is authorized at 500,000,000 shares of Common stock, with a par value of \$.0001 per share, authorized as of March 31, 2026 and as of December 31, 2025. An error was corrected decreasing the shares issued by 40,500 for the period ended March 31, 2022 and an error increasing the shares issued by 3,000,000 shares during the year ended December 31, 2021.

During the second period ended June 30, 2022 19,300,000 shares of stock for services was cancelled valued at \$1,480,500 and recorded as an increase in other income along with decreases in capital stock and paid in capital of \$1,930 and \$1,478,570 respectively.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
March 31, 2026 and December 31, 2025

NOTE 8 – STOCKHOLDERS’ EQUITY (continued)

Since inception the Company has issued 146,081,833 shares valued at \$3,941,926 for services, 32,500,000 shares valued at \$2,650,000 for lease acquisition, 393,750 shares valued at \$46,375 for equipment which was capitalized, 275,000 shares valued at \$8,250 for supplies, 7,000,000 shares valued at \$1,050,000 for mining technology, and 7,790,000 shares valued at \$1,925,000 for patents and mining records, and 960,000 shares valued at \$240,000 for land.

There were 375,502,467 shares outstanding as of March 31, 2026 and 375,502,467 outstanding at December 31, 2025.

Preferred Stock

The Company is authorized at 60,000,000 shares of Preferred stock, with a par value of \$.0001 per share, authorized as of March 31, 2026 and December 31, 2025. The unissued shares of Preferred stock may be divided into and issued in designated series from time to time by one or more resolutions adopted by the Board of Directors.

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

There were 56,633,360 shares outstanding as of March 31, 2026 and 56,633,360 outstanding at December 31, 2025.

Warrants and Options

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

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NOTE 9 – COMMITMENTS

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

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

NOTE 10 – COMPENSATED ABSENCES AND PROPERTY TAX ACCRUALS

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

NOTE 11 - GOING CONCERN

The Company has not generated significant revenues or profits to date. This factor among others may indicate the Company will be unable to continue as a going concern. The Company's continuation as a going concern depends upon its ability to generate sufficient cash flow to conduct its operations and its ability to obtain additional sources of capital and financing. Management continues to look for additional capital through stock sales and/or minimum royalty payments on production, minimizing debt load to meet its working capital obligations in 2026 and beyond. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 12 – STOCK-BASED COMPENSATION

At various times during the life of the company it has issued stock for services, supplies and other costs. The company recorded an expense as of average trading value of the stock at the time of issue and an increase in the value of stock. The stock is restricted for one year but has no vesting requirements.

During the second quarter of 2022 19,300,000 shares issued to officers & directors was cancelled.

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NOTE 13 – RESCISSION

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

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

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

NOTE 14 – CONVERTIBLE PROMISSORY NOTES

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

Conversion - repayment premium upon sale of the company.

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

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

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

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

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NOTE 14 – CONVERTIBLE PROMISSORY NOTES (continued)

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

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

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

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

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

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

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NOTE 15 – SUBSEQUENT EVENTS

Sidney Resources Corporation
First Quarter FY 2026 Operations and Activities Summary

During the first quarter, Sidney Resources Corporation continued to advance development, exploration, infrastructure, metallurgical testing, environmental permitting, and strategic growth initiatives at the Warren District Project in Idaho and across its broader regional holdings. Underground development activities at the Warren Project Site included completion of a downward ramp from the main tunnel to a newly established working level. The Company completed more than 450 feet of underground drift development during the quarter. These efforts resulted in the successful interception of the Little Giant Vein system, where systematic sampling and geological evaluation activities have commenced. The Company is currently building a comprehensive geological and assay database intended to support future Mineral Reserve Estimate work and long-term resource modeling initiatives.

Construction activities associated with the Company's new milling facility were substantially completed during the quarter. Major processing equipment has been moved into position at the facility. Final infrastructure work remains ongoing, including completion of a planned water well. The drilling of the well had originally been scheduled for late fall; however, mobilization of the drill rig was delayed due to severe weather conditions and seasonal road access limitations. The Company's environmental and permitting team made significant progress on the proposed Operations Plan associated with the movement of approximately 25,000 tons of historically mined material from public lands to the Company's milling facility. The proposed Operations Plan has been deemed complete by the U.S. Forest Service, and the Company is currently working through final operational and logistical details associated with the permitting process. Significant engineering work was also completed on a redesigned access road intended to improve safety, operational efficiency, and environmental stewardship. The proposed new route relocates access away from a steep, narrow, winding roadway located within a riparian zone and into a corridor capable of supporting modern mining and transportation requirements, including semi-truck and low-boy trailer access. The redesigned route is expected to reduce roadway grades exceeding 25% to grades of less than 10%, while also reducing environmental impacts associated with stream crossings and sedimentation concerns.

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NOTE 15 – SUBSEQUENT EVENTS (continued)

Metallurgical testing and process development efforts continued throughout the quarter. The Company conducted extensive metallurgical work and maintained active collaboration with numerous independent laboratories focused on addressing complex recovery challenges associated with precious metals, platinum group metals, rare earth elements, and strategic minerals identified within the Warren District Project. Sidney Resources also continued advancing proprietary and innovative bioremediation initiatives designed to support environmentally responsible mining and processing methods.

The Company continued evaluating development pathways associated with its laser technology initiatives and related mining applications. In parallel, Sidney Resources expanded community outreach efforts and continued engagement with stakeholders, local communities, and strategic partners.

During the quarter, the Company applied for two significant federal grant opportunities through the U.S. Department of Energy in support of critical minerals, rare earth recovery, environmental remediation technologies, and advanced processing systems. The Company also submitted samples to commercial laboratories participating in federally funded rare earth element recovery programs and research initiatives.

Sidney Resources also initiated the drafting and development of a formal Plan of Operations for its Walla Walla Claims Project located within the Marshall Lake Mining District of Idaho County. The Walla Walla Project consists of 47 lode claims encompassing a historically productive high-grade gold vein system with significant historical exploration data and prior development work. Planning activities include integration of historical drilling information, geological mapping, structural analysis, and development concepts intended to support future exploration, environmental review, and phased operational advancement.

In support of ongoing exploration efforts, the Company continued review and interpretation of regional geophysical survey data associated with both the Warren District and Walla Walla properties. Historical and recent geophysical interpretations have identified multiple structural corridors, hydrothermal alteration zones, and magnetic signatures consistent with district-scale mineralized systems. The Company believes these studies strengthen its understanding of the continuity and scale potential of the regional vein structures and support future exploration targeting and development planning.

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NOTE 15 – SUBSEQUENT EVENTS (continued)

Strategic planning efforts during the quarter focused on identifying additional funding pathways intended to support project advancement while minimizing shareholder dilution and maximizing long-term shareholder value. Management continued evaluating financing strategies, infrastructure planning, strategic partnerships, and operational development pathways designed to strengthen the Company's position within the domestic critical minerals and precious metals sectors.

The Company also continued advancing exploration and development activities across its broader Warren District holdings, including historical vein systems and mining assets associated with the Little Giant Vein, Unity properties, Lucky Ben systems, and other historically productive areas within the district. Recent public disclosures and technical discussions have highlighted ongoing work associated with rare earth elements, platinum group metals, strategic minerals, and high-grade gold and silver systems within the Warren District Project.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Sean-Rae Zalewski, certify that:

1. I have reviewed this Disclosure Statement for Sidney Resources Corporation;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 15, 2026 [Date]

/s/ Sean-Rae Zalewski [CEO's Signature]

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

Principal Financial Officer:

I, Daniel S. Hally, certify that:

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

May 15, 2026 [Date]

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

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