

# Omega Resources Inc.

Amendment to [Annual Report](#) - Amended for 12/31/2025 originally published through the OTC Disclosure & News Service on 08/12/2026

Explanatory Note:  
Correction of Issues found

*\*\*This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*



**Omega Resources, Inc.**

155 East Boardwalk Dr, Suite 400-534  
Fort Collins, CO 80525

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Omegaresourcesinc.com

phillipcroci@omegaresourcesinc.com

**Amended  
Annual Report**

**For the period ending December 31, 2025 (the "Reporting Period")**

**Outstanding Shares**

The number of shares outstanding of our Common Stock was:

20,359,766 as of July 31, 2026 *(Current Reporting Period Date or More Recent Date)*

19,973,766 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 Control<sup>5</sup> of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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

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

## 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.

None

Current State and Date of Incorporation or Registration: Colorado, 8/24/2017

Standing in this jurisdiction: (e.g. active, default, inactive): Good Standing

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 company name change, 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:

155 East Boardwalk Drive, Suite 400-534  
Fort Collins, CO 80525

Address of the issuer's principal place of business:

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

\_\_\_\_\_

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

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

\_\_\_\_\_

## 2) Security Information

### Transfer Agent

Name: Empire Stock Transfer

Phone: (702) 818-5898

Email: casey@empirestock.com

Address: 1859 Whitney Mesa Drive, Henderson, NV 89014

**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>OINC</u>                                     |
| Exact title and class of securities outstanding: | <u>Common Stock</u>                             |
| CUSIP:                                           | <u>68218V 106</u>                               |
| Par or stated value:                             | <u>0.0001</u>                                   |
| Total shares authorized:                         | <u>190,000,000</u> as of date: <u>7/31/2026</u> |
| Total shares outstanding:                        | <u>20,359,766</u> as of date: <u>7/31/2026</u>  |
| Total number of shareholders of record:          | <u>74</u> as of date: <u>8/4/2026</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:  | Series A Preferred Stock              |
| Par or stated value:                    | \$0.0001                              |
| Total shares authorized:                | 10,000,000 as of date: <u>7/31/26</u> |
| Total shares outstanding:               | 3,600,000 as of date: <u>7/31/26</u>  |
| Total number of shareholders of record: | <u>7</u> as of date: <u>8/4/26</u>    |

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

Conversion Rights: The holder of the Series A Preferred Stock may convert each share into one share of common stock

Voting Rights: Each share of Series A Preferred Stock is entitled to one vote.

Liquidation Rights: The holders of Series A Preferred Stock shall have preference over the Common and any other class of preferred for any liquidation of the Company as well as for receiving dividends paid on the Common or Preferred Stock.

Redemption: None

Sinking Fund: None

**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 common stock votes one vote per share on all matters brought before the company's

shareholders, including the election of directors. Shareholders are entitled to dividends if and when declared by the company's board of directors. The company's common stock does not have preemption rights. Each share of common stock is entitled to one vote.

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

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

None

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None

3) Issuance History

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> :<br>Date <u>January 1, 2024</u> Common: <u>19,567,778</u><br>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.<br><br>***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>1/29/2024</u>                                                                                                            | <u>New Issuance</u>                                                              | <u>28,571</u>                          | <u>Common</u>                                                          | <u>\$0.35</u>                                     | <u>No</u>                                                                              | <u>Howard Clark</u>                                                                                                  | <u>For check received</u>                                                                      | <u>Restricted</u>                             | <u>4(a)(2)</u>                  |

|                  |                     |                |               |                            |           |                                                            |                                                              |                   |                |
|------------------|---------------------|----------------|---------------|----------------------------|-----------|------------------------------------------------------------|--------------------------------------------------------------|-------------------|----------------|
| <u>2/6/2024</u>  | <u>New Issuance</u> | <u>50,000</u>  | <u>Common</u> |                            | <u>No</u> | <u>Phillip A. Croci</u>                                    | <u>Transfer from Realty Funding Source</u>                   | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>2/6/2024</u>  | <u>New Issuance</u> | <u>4,285</u>   | <u>Common</u> |                            | <u>No</u> | <u>Ryan Ellsworth</u>                                      | <u>Transfer from Fred L. Croci</u>                           | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>2/6/2024</u>  | <u>New Issuance</u> | <u>25,000</u>  | <u>Common</u> |                            | <u>No</u> | <u>Wayne &amp; Janet Horowitz</u>                          | <u>Transfer from Fred L. Croci</u>                           | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>2/6/2024</u>  | <u>New Issuance</u> | <u>50,000</u>  | <u>Common</u> |                            | <u>No</u> | <u>John E. Hunt</u>                                        | <u>Transfer from Realty Funding Source</u>                   | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>2/6/2024</u>  | <u>New Issuance</u> | <u>50,000</u>  | <u>Common</u> |                            | <u>No</u> | <u>Casey Tucker</u>                                        | <u>Transfer from Realty Funding Source</u>                   | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>2/21/2024</u> | <u>New Issuance</u> | <u>4,286</u>   | <u>Common</u> |                            | <u>No</u> | <u>Ryan Ellsworth</u>                                      | <u>Transfer from Arrow Consulting, LLP</u>                   | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/5/2024</u>  | <u>New Issuance</u> | <u>300,000</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>BlackRock Oil &amp; Gas, LLC</u><br><u>(Mike Davis)</u> | <u>Board of Director Shares for services</u>                 | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/28/2024</u> | <u>New Issuance</u> | <u>10,000</u>  | <u>Common</u> | <u>\$0.35</u>              | <u>No</u> | <u>Reginald Kemp</u>                                       | <u>Stock purchase of \$3500.00</u>                           | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/28/2024</u> | <u>New Issuance</u> | <u>10,000</u>  | <u>Common</u> | <u>\$0.35</u>              | <u>No</u> | <u>Reginald Kemp</u>                                       | <u>Stock purchase of \$3500.00</u>                           | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/28/2024</u> | <u>New Issuance</u> | <u>9,000</u>   | <u>Common</u> | <u>\$0.35</u>              | <u>No</u> | <u>Sharyl McGowan</u>                                      | <u>Stock Purchase of \$3150.00</u>                           | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/28/2024</u> | <u>New Issuance</u> | <u>1,100</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Sharyl McGowan</u>                                      | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/28/2024</u> | <u>New Issuance</u> | <u>48,000</u>  | <u>Common</u> | <u>\$0.35</u>              | <u>No</u> | <u>Gary W. Peterson</u>                                    | <u>Stock purchase of \$16,800.00</u>                         | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>4/10/2024</u> | <u>New Issuance</u> | <u>10,000</u>  | <u>Common</u> | <u>\$0.35</u>              | <u>No</u> | <u>Pam Strobel</u>                                         | <u>Stock purchase of \$3500.00</u>                           | <u>Restricted</u> | <u>4(a)(2)</u> |

|                  |                     |                |                  |                            |           |                                                                                               |                                                                                                                                                                                            |                   |                |
|------------------|---------------------|----------------|------------------|----------------------------|-----------|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------|
| <u>5/29/2024</u> | <u>New Issuance</u> | <u>300,000</u> | <u>Common</u>    | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Elizabeth</u><br><u>Newman</u>                                                             | <u>Board of</u><br><u>Director</u><br><u>Shares for</u><br><u>Services</u>                                                                                                                 | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>6/4/2024</u>  | <u>New Issuance</u> | <u>57,140</u>  | <u>Common</u>    | <u>\$0.35</u>              | <u>No</u> | <u>Mark Iverson</u>                                                                           | <u>Stock</u><br><u>purchase of</u><br><u>\$19,999.00</u>                                                                                                                                   | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>7/10/2024</u> | <u>New Issuance</u> | <u>300,000</u> | <u>Common</u>    | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>M</u><br><u>Investments,</u><br><u>LLC (Leon</u><br><u>McCauley)</u>                       | <u>Board of</u><br><u>Director</u><br><u>Shares for</u><br><u>Services</u>                                                                                                                 | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>7/19/2024</u> | <u>New Issuance</u> | <u>40,000</u>  | <u>Common</u>    |                            | <u>No</u> | <u>Reginald</u><br><u>Kemp</u>                                                                | <u>Transfer of</u><br><u>stock from</u><br><u>Fred L. Croci</u>                                                                                                                            | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>9/16/2024</u> | <u>New Issuance</u> | <u>359,100</u> | <u>Preferred</u> | <u>\$0.50</u>              | <u>No</u> | <u>Mariano</u><br><u>DeCola</u>                                                               | <u>Shares</u><br><u>exchanged for</u><br><u>70% of</u><br><u>purchase</u><br><u>price of</u><br><u>property</u><br><u>purchased by</u><br><u>Omega</u><br><u>Resources,</u><br><u>Inc.</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>9/16/2024</u> | <u>New Issuance</u> | <u>359,100</u> | <u>Preferred</u> | <u>\$0.50</u>              | <u>No</u> | <u>Croci Land</u><br><u>Holdings LLC</u><br><br><u>Fred Croci its</u><br><u>Manager</u>       | <u>Shares</u><br><u>exchanged for</u><br><u>70% of</u><br><u>purchase</u><br><u>price of</u><br><u>property</u><br><u>purchased by</u><br><u>Omega</u><br><u>Resources,</u><br><u>Inc.</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>9/16/2024</u> | <u>New Issuance</u> | <u>359,100</u> | <u>Preferred</u> | <u>\$0.50</u>              | <u>No</u> | <u>Carol</u><br><u>Vandemoer</u>                                                              | <u>Shares</u><br><u>exchanged for</u><br><u>70% of</u><br><u>purchase</u><br><u>price of</u><br><u>property</u><br><u>purchased by</u><br><u>Omega</u><br><u>Resources,</u><br><u>Inc.</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>9/16/2024</u> | <u>New Issuance</u> | <u>94,500</u>  | <u>Preferred</u> | <u>\$0.50</u>              | <u>No</u> | <u>Realty</u><br><u>Funding</u><br><u>Source</u><br><br><u>William</u><br><u>Johanningmei</u> | <u>Shares</u><br><u>exchanged for</u><br><u>70% of</u><br><u>purchase</u><br><u>price of</u><br><u>property</u><br><u>purchased by</u>                                                     | <u>Restricted</u> | <u>4(a)(2)</u> |

|                   |                     |                  |                  |                            |           |                                                                 |                                                                                                  |                   |                |
|-------------------|---------------------|------------------|------------------|----------------------------|-----------|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------|----------------|
|                   |                     |                  |                  |                            |           | <u>er its President</u>                                         | <u>Omega Resources, Inc.</u>                                                                     |                   |                |
| <u>9/16/2024</u>  | <u>New Issuance</u> | <u>1,129,100</u> | <u>Preferred</u> | <u>\$0.50</u>              | <u>No</u> | <u>JMEIER, Inc.</u><br><u>William Johanningmeier</u>            | <u>Shares exchanged for 70% of purchase price of property purchased by Omega Resources, Inc.</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>9/16/2024</u>  | <u>New Issuance</u> | <u>1,129,100</u> | <u>Preferred</u> | <u>\$0.50</u>              | <u>No</u> | <u>Josef and Ann Wilson Guetlein</u>                            | <u>Shares exchanged for 70% of purchase price of property purchased by Omega Resources, Inc.</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>9/24/2024</u>  | <u>New Issuance</u> | <u>8,000</u>     | <u>Common</u>    | <u>\$0.50</u>              | <u>No</u> | <u>Daniel R. Beaton</u>                                         | <u>Stock purchase of \$4,000.00</u>                                                              | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>10/10/2024</u> | <u>New Issuance</u> | <u>8,000</u>     | <u>Common</u>    | <u>\$0.50</u>              | <u>No</u> | <u>Michael R. Bula &amp; Constance K. Bula</u>                  | <u>Stock purchase of \$4,000.00</u>                                                              | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>10/30/2024</u> | <u>New Issuance</u> | <u>24,000</u>    | <u>Common</u>    | <u>\$0.50</u>              | <u>No</u> | <u>Saul Reisman</u>                                             | <u>Stock purchase of \$12,000.00</u>                                                             | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>10/10/2024</u> | <u>New Issuance</u> | <u>1,397</u>     | <u>Common</u>    | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Michael R. Bula &amp; Constance K. Bula</u>                  | <u>Redistribution of returned shares from Premier Gas Co</u>                                     | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>2/20/2025</u>  | <u>New Issuance</u> | <u>250,000</u>   | <u>Common</u>    | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Croci Land Holdings LLC</u><br><u>Fred Croci its Manager</u> | <u>Shares transferred from AG Management</u>                                                     | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>2/20/2025</u>  | <u>New Issuance</u> | <u>34,918</u>    | <u>Common</u>    | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>James W. Day</u>                                             | <u>Redistribution of returned shares from Premier Gas Co</u>                                     | <u>Restricted</u> | <u>4(a)(2)</u> |



|                  |                     |                |               |                            |           |                                                                 |                                                              |                   |                |
|------------------|---------------------|----------------|---------------|----------------------------|-----------|-----------------------------------------------------------------|--------------------------------------------------------------|-------------------|----------------|
| <u>2/20/2025</u> | <u>New Issuance</u> | <u>110,416</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | Croci Land Holdings LLC<br><br>Fred Croci its Manager           | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>15,000</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Dunn Law Firm PLLC</u><br><br><u>Andrew Dunn</u>             | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,833</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Gina M. Croci</u>                                            | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,746</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Phillip A. Croci</u>                                         | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>10,000</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Phillip A. Croci</u>                                         | <u>Shares transferred from Fred L. Croci</u>                 | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>17,459</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Paul Fish and Alicia V. Fish</u>                             | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>223,900</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Josef &amp; Ann Wilson Guetlein</u>                          | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,397</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Kayleigh S. Hewett, Custodian</u>                            | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>6,983</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Mark Iverson</u>                                             | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>76,413</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Realty Funding Source</u><br><br><u>William Johanningmei</u> | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |

|                  |                     |               |               |                            |           |                                                            |                                                              |                   |                |
|------------------|---------------------|---------------|---------------|----------------------------|-----------|------------------------------------------------------------|--------------------------------------------------------------|-------------------|----------------|
|                  |                     |               |               |                            |           | <u>er its President</u>                                    |                                                              |                   |                |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,397</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Wayne &amp; Janet Horowitz</u>                          | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>62,695</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Carol Vandemoer</u>                                     | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,833</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Christle Y. Larson</u>                                  | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,397</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Daniel R. Beaton</u>                                    | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>349</u>    | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Diane R. Craig Trust</u>                                | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>10,000</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>BlackRock Oil &amp; Gas, LLC</u><br><u>(Mike Davis)</u> | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>34,918</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>James W. Day</u>                                        | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>10,000</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>David S. Gilbert</u>                                    | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>524</u>    | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Jeremy P. Heikkila</u>                                  | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |

|                  |                     |                |               |                            |           |                                                                         |                                                                                                      |                   |                |
|------------------|---------------------|----------------|---------------|----------------------------|-----------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------|----------------|
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>349</u>     | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Deborah Sue</u><br><u>Johanningmeier</u>                             | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>70</u>      | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>John Jonsson</u>                                                     | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>70</u>      | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Melissa</u><br><u>Jonsson</u>                                        | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>223,900</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>JMEIER, Inc.</u><br><u>William</u><br><u>Johanningmeier</u>          | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>10,000</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>JMEIER, Inc.</u><br><u>William</u><br><u>Johanningmeier</u>          | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,222</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Reginald</u><br><u>Kemp</u>                                          | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>6,111</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Reginald</u><br><u>Kemp</u>                                          | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>10,000</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>M</u><br><u>Investments,</u><br><u>LLC (Leon</u><br><u>McCauley)</u> | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>3,492</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Robert &amp;</u><br><u>Kathryn</u><br><u>Paterson</u>                | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u><br><u>Premier Gas</u><br><u>Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>698</u>     | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Nick Pelletiere</u>                                                  | <u>Redistribution</u><br><u>of returned</u><br><u>shares from</u>                                    | <u>Restricted</u> | <u>4(a)(2)</u> |

|                  |                     |               |               |                            |           |                                                                 |                                                              |                   |                |
|------------------|---------------------|---------------|---------------|----------------------------|-----------|-----------------------------------------------------------------|--------------------------------------------------------------|-------------------|----------------|
|                  |                     |               |               |                            |           |                                                                 | <u>Premier Gas Co</u>                                        |                   |                |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>13,967</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>William Pennington &amp; Barbara Pennington Family Trust</u> | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>7,158</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Ronald L. Pryor</u>                                          | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,746</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>William, &amp; Christine Sardiello</u>                       | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>2,444</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Robert &amp; Tracy Sims</u>                                  | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,048</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Lynette Stalnaker</u>                                        | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>1,222</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Pam Strobel</u>                                              | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>349</u>    | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Jant D. Tarantino Living Trust</u>                           | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>10,000</u> | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Eric Van Horn</u>                                            | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u> | <u>New Issuance</u> | <u>175</u>    | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Nicole M. Zezima</u>                                         | <u>Redistribution of returned shares from Premier Gas Co</u> | <u>Restricted</u> | <u>4(a)(2)</u> |

|                                                 |                     |                |               |                            |           |                                                     |                                                                                  |                   |                |
|-------------------------------------------------|---------------------|----------------|---------------|----------------------------|-----------|-----------------------------------------------------|----------------------------------------------------------------------------------|-------------------|----------------|
| <u>3/26/2025</u>                                | <u>New Issuance</u> | <u>3,492</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Bruce &amp; Gloria Zwilling</u>                  | <u>Redistribution of returned shares from Premier Gas Co</u>                     | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u>                                | <u>New Issuance</u> | <u>10,000</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Elizabeth Newman</u>                             | <u>Redistribution of returned shares from Premier Gas Co</u>                     | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u>                                | <u>New Issuance</u> | <u>5,866</u>   | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Gary W. Peterson</u>                             | <u>Redistribution of returned shares from Premier Gas Co</u>                     | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>3/26/2025</u>                                | <u>New Issuance</u> | <u>20,000</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>Dunn Law Firm PLLC</u><br><br><u>Andrew Dunn</u> | <u>For services rendered in negotiating the return of shares Premier Gas Co.</u> | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>6/10/2025</u>                                | <u>New Issuance</u> | <u>150,000</u> | <u>Common</u> | <u>\$0.50</u>              | <u>No</u> | <u>LandOne Engineering, LLC Daniel Hull</u>         | <u>Shares issued for services Rendered</u>                                       | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>6/24/2025</u>                                | <u>New Issuance</u> | <u>36,000</u>  | <u>Common</u> | <u>\$0.50</u>              | <u>No</u> | <u>Timothy A. Zercher</u>                           | <u>Shares issued for services rendered</u>                                       | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>6/24/2025</u>                                | <u>New Issuance</u> | <u>200,000</u> | <u>Common</u> | <u>\$0.50</u>              | <u>No</u> | <u>James W. Day</u>                                 | <u>Stock purchased via warrant for check in the amount of \$100,000.00</u>       | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>7/2/2025</u>                                 | <u>New Issuance</u> | <u>50,000</u>  | <u>Common</u> |                            | <u>No</u> | <u>James W. Day</u>                                 | <u>Shares received via transfer from Fred L. Croci</u>                           | <u>Restricted</u> | <u>4(a)(2)</u> |
| <u>12/16/2025</u>                               | <u>New Issuance</u> | <u>62,695</u>  | <u>Common</u> | <u>\$0.000</u><br><u>1</u> | <u>No</u> | <u>The Decola Family Living Trust</u>               | <u>Redistribution of returned shares from Premier Gas Co</u>                     | <u>Restricted</u> | <u>4(a)(2)</u> |
| Shares Outstanding on Date of This Report:      |                     |                |               |                            |           |                                                     |                                                                                  |                   |                |
| <u>Ending Balance:</u>                          |                     |                |               |                            |           |                                                     |                                                                                  |                   |                |
| Date December 31, 2025 Common: <u>9,973,766</u> |                     |                |               |                            |           |                                                     |                                                                                  |                   |                |
| Preferred: <u>3,630,000</u>                     |                     |                |               |                            |           |                                                     |                                                                                  |                   |                |

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

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

## B. Convertible Debt

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

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

| Date of Note Issuance      | Principal Amount at Issuance (\$) | Outstanding Balance (\$)<br>(include accrued interest) | Maturity Date | Conversion Terms<br>(e.g., pricing mechanism for determining conversion of instrument to shares) | # Shares Converted to Date | # of Potential Shares to be Issued Upon Conversion <sup>6</sup> | Name of Noteholder<br>(entities must have individual with voting / investment control disclosed). | Reason for Issuance<br>(e.g., Loan, Services, etc.) |
|----------------------------|-----------------------------------|--------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| 4/21/2022                  | 20,000                            | 10,000                                                 | 11/21/26      | Stated in agreement                                                                              | 430,574                    | 430,574                                                         | Eric Van Horn                                                                                     | Loan                                                |
| 9/1/2024                   | 300,000                           | 243,000                                                | 8/1/26        | Stated in agreement                                                                              | 0                          | 600,000                                                         | FTL Land Assemblage LLLP                                                                          | Loan                                                |
| 8/1/2024                   | 105,000                           | 85,050                                                 | 8/1/26        | Stated in agreement                                                                              | 0                          | 210,000                                                         | FTL Land Assemblage LLLP                                                                          | Loan                                                |
| 8/1/2024                   | 330,000                           | 330,000                                                | 8/1/26        | Stated in agreement                                                                              | 0                          | 660,000                                                         | Lupton Village LLC                                                                                | Loan                                                |
| 2/18/2025                  | 226,000                           | 219,000                                                | 3/31/27       | Stated in agreement                                                                              | 0                          | 438,000                                                         | Realty Funding Source, LLC                                                                        | Loan                                                |
| Total Outstanding Balance: |                                   | 1,298,300                                              | Total Shares: |                                                                                                  | 430,574                    | 430,574                                                         |                                                                                                   |                                                     |

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

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

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

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

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

The Company was incorporated on September 21, 2017, in the state of Colorado. Omega focuses primarily on the real estate sector and the oil and gas marketplace by making cash investments within these two investment sectors. We plan to acquire assets on an all-cash basis but may elect to use some low levels of leverage on short-term loans, primarily in the form of notes due to sellers which we plan to quickly repay. The Company's plans include making investments within these sectors for cash and, after paying expenses of operations and management, distributing a portion of the cash flow back to its investors, reinvesting a portion of the cash flow back into more cash-flowing investments, and setting aside some cash in operating reserves.

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

\_\_\_\_\_

C. Describe the issuers' principal products or services.

We currently own 2 parcels in Johnstown, CO (1 is called The Landings, which is an apartment complex that has been through entitlements and is ready for construction; 1 is a commercial building called Trappers Rendezvous going through design and entitlements currently; and 1 Joint Venture parcel in Platteville, CO called Trappers Point, which has 179 acres currently being designed to have 39 estate-style acreages.)

## 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.

Our office is 1,500 sq ft with a conference room located just above the First Nation Bank building in Fort Collins, CO.

## 6) All Officers, Directors, and 5% Beneficial Owners 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<br>(First, Last)<br>or<br>Entity Name<br>(Include names of control person(s) if<br>a corporate entity) | Position/Company<br>Affiliation<br>(ex: CEO, ≥ 5% beneficial<br>owner) | City and State<br>(Include Country if<br>outside U.S.) | Number of<br>Shares<br>Owned<br>(List common,<br>preferred,<br>warrants and<br>options<br>separately) | Class of<br>Shares<br>Owned | Percentage of<br>Class of<br>Shares<br>Owned<br>(undiluted) |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------------------|
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------------------|

|                            |                                                                |                  |           |           |     |
|----------------------------|----------------------------------------------------------------|------------------|-----------|-----------|-----|
| Fred L. Croci              | Chief Executive Officer / Director                             | Severance, CO    | 944,348   | Common    | 5%  |
| William J. Johanningmeier  | Vice President of Finance / Director                           | Fort Collins, CO | 5,349     | Common    | 0%  |
| Phillip A. Croci           | Secretary                                                      | Windsor, CO      | 86,746    | Common    | 0%  |
| David S. Gilbert           | Director                                                       | Oakdale, CA      | 310,000   | Common    | 2%  |
| Mike Davis                 | Director                                                       | Aurora, CO       | 360,000   | Common    | 2%  |
| Elizabeth Newman           | Director                                                       | Fort Collins, CO | 310,000   | Common    | 2%  |
| Leon McCauley              | Director                                                       | Windsor, CO      | 310,000   | Common    | 2%  |
| Jack A. McCartney          | Director                                                       | Denver, CO       | 0         | Common    | 0%  |
| Jason Hanson               | Director                                                       | Loveland, CO     | 0         | N/A       | 0%  |
| A.G. Management Associates | Karen Ziegler                                                  | Wellington, CO   | 4,036,432 | Common    | 20% |
| Arrow Consulting, LLP      | Karen Ziegler                                                  | Wellington, CO   | 1,862,358 | Common    | 9%  |
| Croci Land Holdings, LLC   | Fred Croci- Manager                                            | Windsor, CO      | 2,933,913 | Common    | 15% |
| Croci Land Holdings, LLC   | Fred Croci- Manager                                            | Windsor, CO      | 359,100   | Preferred | 10% |
| Josef and Ann Guetlein     | 5% beneficial owner                                            | Arvada, CO       | 1,152,849 | Common    | 5%  |
| Josef and Ann Guetlein     | 5% beneficial owner                                            | Arvada, CO       | 1,129,100 | Preferred | 31% |
| JMEIER, Inc.               | William Johanningmeier<br>Vice President of Finance / Director | Fort Collins, CO | 2,112,849 | Common    | 11% |
| JMEIER, Inc.               | William Johanningmeier<br>Vice President of Finance / Director | Fort Collins, CO | 1,129,100 | Preferred | 31% |

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

## 7) Legal/Disciplinary History

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

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

None

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](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

### Securities Counsel

Name: Barnett & Linn  
 Address 1: 60 Kavenish Dr.  
 Address 2: Rancho Mirage, CA 92270  
 Phone: (818) 424-6567  
 Email: wbarnett@wbarnettlaw.com

### Accountant or Auditor

Name: Oladapo Aloba  
 Firm: Aloba, Awomolo & Partners  
 Address 1: Floor 4, Providence Court, Ajibade Bus Stop, Beside CocaCola Ibadan, Oyo State, Nigeria  
 Phone: 08055439586  
 Email: audits@alobaawomolo.org

## Investor Relations

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

*All other means of Investor Communication:*

X (Twitter): \_\_\_\_\_  
 Discord: \_\_\_\_\_  
 LinkedIn: \_\_\_\_\_  
 Facebook: \_\_\_\_\_  
 [Other ] \_\_\_\_\_

## Other Service Providers

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

Name: \_\_\_\_\_  
 Firm: \_\_\_\_\_  
 Nature of Services: \_\_\_\_\_  
 Address 1: \_\_\_\_\_  
 Address 2: \_\_\_\_\_  
 Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_

## **9) Disclosure & Financial Information**

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

Name: William B. Barnett  
 Title: Attorney  
 Relationship to Issuer: Attorney

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: DJJCPA, LLC  
 Title: Accounting Firm  
 Relationship to Issuer: Accounting Firm

Describe the qualifications of the person or persons who prepared the financial statements:<sup>7</sup> DJJCPA has decades of experience providing accounting, bookkeeping, tax, and financial reporting services to businesses across a broad range of industries. DJJCPA's professionals have extensive experience preparing and maintaining books and records, preparing financial statements and supporting schedules, preparing federal and state tax returns, and addressing the accounting and tax complexities associated with sophisticated business organizations and the respective frameworks, such as United State Generally Accepted Accounting Principles (US GAAP).

Their skills, knowledge, and experience enable them to maintain accurate, complete, and well-supported accounting records and to work effectively with management, auditors, attorneys, and other professionals involved in the public-company process. DJJCPA's longstanding experience serving complex business clients provides the technical knowledge, professional judgment, and practical expertise necessary to support a company as it prepares for the financial reporting and compliance demands associated with becoming a public company.

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.

## 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, Fred L. Croci, certify that:

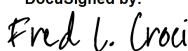
1. I have reviewed this Disclosure Statement for Omega Resources, Inc.;

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

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.

8/12/2026 [Date]

DocuSigned by:  
  
 62AF423841204F3...

/s/ Fred L. Croci [CEO's Signature]

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

*Principal Financial Officer:*

I, William J. Johnanningmeier, certify that:

1. I have reviewed this Disclosure Statement for Omega Resources, Inc;
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.

8/12/26 [Date]

DocuSigned by:  
  
 8E1CF789B46F44E...

/s/ William J. Johnanningmeier [CFO's Signature]

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

# Omega Resources, Inc. and Subsidiary

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## CONSOLIDATING AND CONSOLIDATED FINANCIAL STATEMENTS

For the years ending December 31, 2025 and December 31, 2024.

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## ALOPA, AWOMOLO & PARTNERS

(Chartered Accountants)

Floor 4, Providence Court, Ajibade Bus Stop, Beside CocaCola Ibadan, Oyo State, Nigeria

Tel: 08055439586, 08034725835

Email: [audits@alobaawomolo.org](mailto:audits@alobaawomolo.org); [alobaawomolopartners@gmail.com](mailto:alobaawomolopartners@gmail.com); website: [www.alobaawomolo.org](http://www.alobaawomolo.org)

### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of Omega Resources, Inc. and Subsidiary

#### Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheet of Omega Resources, Inc. and Subsidiary (the "Company") as of December 31, 2025, and the related consolidated statements of operations, changes in stockholders' equity, and cash flows for the year then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025, and the results of its consolidated operations and its consolidated cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

#### Substantial Doubt about the Company's Ability to Continue as a Going Concern

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 15, the Company has incurred recurring losses and has a working capital deficit, as current liabilities exceeded current assets by \$1,389,990 and \$740,445 as of December 31, 2025 and 2024, respectively. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management plans to address these conditions through additional financing, support from principals, and anticipated revenues from development projects; however, the successful implementation of these plans is subject to various factors and uncertainties. The consolidated financial statements do not include any adjustments that might result from this uncertainty. Our opinion is not modified with respect to this matter.

#### Other Matter – Prior Year Financial Statements

The consolidated financial statements of the Company as of and for the year ended December 31, 2024 were audited by another independent auditor who expressed an unmodified opinion on those financial statements in their report dated August 4, 2025.

#### Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there were no critical audit matters.

Aloba, Awomolo & Partners – PCAOB ID#7275



We have served as the Company's auditor since 2025.

Ibadan, Nigeria

March 20, 2026



**Omega Resources, Inc. and Subsidiary**  
Consolidating and Consolidated Balance Sheets As of  
December 31, 2025 and 2024

|                                                                                                                                                                 | December 31,<br>2025 | December 31,<br>2024 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                                                                                                                                                   |                      |                      |
| Current Assets                                                                                                                                                  |                      |                      |
| Cash and cash equivalents                                                                                                                                       | \$ 62,978            | \$ 67,154            |
| Total Current Assets                                                                                                                                            | 62,978               | 67,154               |
| Fixed Assets                                                                                                                                                    |                      |                      |
| Gas wells                                                                                                                                                       | 460,611              | 467,986              |
| Less: accumulated depletion                                                                                                                                     | (3,000)              | (4,739)              |
| Net Gas Wells                                                                                                                                                   | 457,611              | 463,247              |
| Land                                                                                                                                                            | 2,450,000            | 2,480,000            |
| Land improvements                                                                                                                                               | 139,547              | -                    |
| Capitalized property taxes                                                                                                                                      | 40,130               | -                    |
| Equipment                                                                                                                                                       | 1,500                | 1,500                |
| Fixtures                                                                                                                                                        | 1,000                | 1,000                |
| Personal property                                                                                                                                               | 500                  | 500                  |
| Less: accumulated depreciation                                                                                                                                  | (3,000)              | (3,000)              |
| Fixed assets, net                                                                                                                                               | 2,629,677            | 2,480,000            |
| Total Fixed Assets                                                                                                                                              | 3,087,288            | 2,943,247            |
| Other Assets                                                                                                                                                    |                      |                      |
| Prepaid operator warranty P & A cash bond                                                                                                                       | 25,000               | 25,000               |
| Total Assets                                                                                                                                                    | <u>\$ 3,175,266</u>  | <u>\$ 3,035,401</u>  |
| <b>Liabilities and Stockholders' Equity</b>                                                                                                                     |                      |                      |
| Current Liabilities                                                                                                                                             |                      |                      |
| Debt - short-term                                                                                                                                               | \$ 11,000            | \$ 11,000            |
| Notes payable - short-term                                                                                                                                      | 1,301,000            | 735,000              |
| Interest payable - short-term                                                                                                                                   | 102,462              | 21,035               |
| Property taxes payable                                                                                                                                          | 38,506               | 40,564               |
| Total Current Liabilities                                                                                                                                       | 1,452,968            | 807,599              |
| Stockholders' Equity                                                                                                                                            |                      |                      |
| Common stock, authorized 190,000,000 shares;<br>19,973,766 and 19,567,778 issued and outstanding<br>as of December 31, 2025 and December 31, 2024, respectively | 839,440              | 835,440              |
| Preferred stock, authorized 10,000,000 shares;<br>3,630,000 and 3,630,000 issued and outstanding<br>as of December 31, 2025 and December 31, 2024, respectively | 1,815,000            | 1,815,000            |
| Additional paid in capital                                                                                                                                      | -                    | 736                  |
| Contributed capital                                                                                                                                             | -                    | 15,397               |
| Retained earnings (deficit)                                                                                                                                     | (932,142)            | (438,771)            |
| Total Stockholders' Equity                                                                                                                                      | 1,722,298            | 2,227,802            |
| Total Liabilities and Stockholders' Equity                                                                                                                      | <u>\$ 3,175,266</u>  | <u>\$ 3,035,401</u>  |

See Independent Accountant's Report

**Omega Resources, Inc. and Subsidiary**  
**Consolidating and Consolidated Statements of Income**  
**For the Years Ending December 31, 2025 and 2024**

|                                                         | December 31,<br>2025       | December 31,<br>2024       |
|---------------------------------------------------------|----------------------------|----------------------------|
| Revenues                                                | <u>\$ 13,129</u>           | <u>\$ 14,652</u>           |
| Operating Expenses                                      |                            |                            |
| General and administrative                              | 522,633                    | 210,089                    |
| Depletion expense                                       | <u>-</u>                   | <u>1,103</u>               |
| Total Operating Expenses                                | <u>522,633</u>             | <u>211,192</u>             |
| Net Operating Profit or (Loss)                          | <u>(509,504)</u>           | <u>(196,540)</u>           |
| Other Income (Expenses)                                 |                            |                            |
| Other income                                            | <u>16,133</u>              | <u>-</u>                   |
| Total Other Income                                      | <u>16,133</u>              | <u>-</u>                   |
| Net Income (Loss)                                       | <u><u>\$ (493,371)</u></u> | <u><u>\$ (196,540)</u></u> |
| Basic Gain or (Loss) per Common Share                   | (\$0.02)                   | (\$0.01)                   |
| Weighted Average Shares Gain or (Loss) per Common Share | (\$0.02)                   | (\$0.01)                   |
| Fully Diluted Shares Gain or (Loss) Per Common Share    | (\$0.02)                   | (\$0.01)                   |
| Number of Common Shares Outstanding*                    | 19,973,766                 | 19,567,778                 |
| Number of Preferred Shares Outstanding                  | 3,630,000                  | 3,630,000                  |

\* - See Note 12

See Independent Accountant's Report

**Omega Resources, Inc. and Subsidiary**  
Consolidating and Consolidated Statements of Changes in Stockholders' Equity For the Years  
Ending December 31, 2025 and 2024

|                                  | Common Stock     |                 | Preferred Stock     |                 | Additional<br>Paid-in<br>Capital | Contributed<br>Capital | Retained<br>(Deficit) | Total<br>Shareholders'<br>Equity |
|----------------------------------|------------------|-----------------|---------------------|-----------------|----------------------------------|------------------------|-----------------------|----------------------------------|
|                                  | Common<br>Shares | Stock<br>Amount | Preferred<br>Shares | Stock<br>Amount |                                  |                        |                       |                                  |
| Balance as of December 31, 2023  | 18,455,067       | \$ 754,091      | -                   | \$ -            | \$ 736                           | \$ 15,397              | \$ (242,231)          | \$ 527,993                       |
| Shares Issued                    | 1,112,711        | 81,349          | 3,630,000           | 1,815,000       | -                                | -                      | -                     | 1,896,349                        |
| Net Gain (Loss)                  | -                | -               | -                   | -               | -                                | -                      | (196,540)             | (196,540)                        |
| Balance as of December 31, 2024* | 19,567,778       | 835,440         | 3,630,000           | 1,815,000       | 736                              | 15,397                 | (438,771)             | 2,227,802                        |
| Distributions                    | -                | -               | -                   | -               | (736)                            | (15,397)               | -                     | (16,133)                         |
| Shares Issued                    | 1,405,988        | 204,000         | -                   | -               | -                                | -                      | -                     | 204,000                          |
| Shares Exchanged                 | (1,000,000)      | (200,000)       | -                   | -               | -                                | -                      | -                     | (200,000)                        |
| Net Gain (Loss)                  | -                | -               | -                   | -               | -                                | -                      | (493,371)             | (493,371)                        |
| Balance as of December 31, 2025* | 19,973,766       | \$ 839,440      | 3,630,000           | \$ 1,815,000    | \$ -                             | \$ -                   | \$ (932,142)          | \$ 1,722,298                     |

\* - See Note 12

See Independent Accountant's Report

**Omega Resources, Inc. and Subsidiary**  
Consolidating and Consolidated Statements of Cash Flows  
**For the Years Ending December 31, 2025 and 2024**

|                                                                                   | December 31,<br>2025 | December 31,<br>2024 |
|-----------------------------------------------------------------------------------|----------------------|----------------------|
| Cash Flows from Operating Activities:                                             |                      |                      |
| Net gain (loss)                                                                   | \$ (493,371)         | \$ (196,540)         |
| Adjustments to reconcile net income to net cash provided by operating activities: |                      |                      |
| Accounts receivable                                                               | -                    | 1,744                |
| Prepaid warrant bond                                                              | -                    | (25,000)             |
| Accrued interest payable                                                          | 81,427               | 18,407               |
| Depletion expense                                                                 | -                    | 1,103                |
| Gain and (loss) on exchange                                                       | (739)                | -                    |
| Credit card payable                                                               | -                    | (11,727)             |
| Property taxes payable                                                            | (2,058)              | 40,564               |
| Net cash (used in) operating activities                                           | <u>(414,741)</u>     | <u>(171,449)</u>     |
| Cash Flows from Investing Activities:                                             |                      |                      |
| (Repurchase) / issuance of common stock, net - See Note 12                        | 40,375               | 81,349               |
| Issuances of preferred stock                                                      | -                    | 1,815,000            |
| Fixed asset acquisitions, net - See Note 12                                       | (179,677)            | (2,450,000)          |
| Net cash provided by (used in) investing activities                               | <u>(139,302)</u>     | <u>(553,651)</u>     |
| Cash Flows from Financing Activities:                                             |                      |                      |
| Net proceeds from notes payable                                                   | 566,000              | 730,863              |
| Contributed capital                                                               | (16,133)             | -                    |
| Net cash provided by (used in) financing activities                               | <u>549,867</u>       | <u>730,863</u>       |
| Net increase in cash and cash equivalents                                         | (4,176)              | 5,763                |
| Cash and cash equivalents, beginning of year                                      | <u>67,154</u>        | <u>61,391</u>        |
| Cash and cash equivalents, end of year                                            | <u>\$ 62,978</u>     | <u>\$ 67,154</u>     |

See Independent Accountant's Report

**Omega Resources, Inc. and Subsidiary**

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# Omega Resources, Inc. and Subsidiary

## Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business - The Company is an investment company. The Company is pursuing commercial real estate developments and acquisitions. The Company is also engaged in oil and gas extraction and is currently producing and selling oil and natural gas.

Basis of Presentation - The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the U.S. ("GAAP").

Cash and Cash Equivalents - The Company considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents and classifies such amounts as cash.

Oil & Gas Properties – Costs of oil and gas properties are capitalized at cost and depleted based on extraction using the cost depletion method.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Income Taxes - Under ASC 740, "Income Taxes," deferred tax assets and liabilities are recognized for future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. 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. Valuation allowances are provided when it is more likely than not that some or all of the deferred tax assets will not be realized.

Fair Value Measurements - The Company adopted the provisions of ASC Topic 820, "Fair Value Measurements and Disclosures", which defines fair value as used in numerous accounting pronouncements, establishes a framework for measuring fair value and expands disclosure of fair value measurements.

The estimated fair value of certain financial instruments, including payables to related parties, and accounts payable and accrued expenses are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 describes three levels of inputs that be used to measure fair value:

Level 1 - quoted prices in active markets for identical assets or

Level 2 - quoted prices for similar assets and liabilities in active markets or inputs that are observable

Level 3 - inputs that are unobservable (for example cash flow modeling inputs based on assumptions)

See Independent Accountant's Report

**Omega Resources, Inc. and Subsidiary****Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Fair Value Measurements - The Company's financial liabilities are measured at fair value and include its notes payable. These liabilities are subject to the measurement and disclosure requirements of ASC 820 and are considered to be Level 3 inputs.

Related Parties - The Company follows ASC 850, Related Party Disclosures, for the identification of related parties and disclosure of related party transactions.

Share-based Expense - ASC 718, "Compensation – Stock Compensation", prescribes accounting and reporting standards for all share-based payment transactions in which employee services are acquired. Transactions include incurring liabilities, or issuing or offering to issue shares, options, and other equity instruments such as employee stock ownership plans and stock appreciation rights. Share-based payments to employees, including grants of employee stock options, are recognized as compensation expense in the financial statements based on their fair values. That expense is recognized over the period during which an employee is required to provide services in exchange for the award, known as the requisite service period (usually the vesting period).

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of ASC 505-50, "Equity – Based Payments to Non-Employees." Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date.

The Company had no employee stock-based compensation plans as of December 31, 2025 and December 31, 2024.

Earnings Per Share - FASB ASC 260, "Earnings Per Share" provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share include no dilution and are computed by dividing net income (loss) available to common shareholders by the weighted average common shares outstanding for the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity similar to fully diluted earnings per share. Basic and diluted loss per share were the same, at the reporting dates, as there were no common stock equivalents outstanding.

Revenue Recognition - Revenue is recognized when persuasive evidence of an arrangement exists, delivery has occurred, the fee is fixed or determinable, and collectability is probable. Revenue generally is recognized net of allowances for returns and any taxes collected from customers and subsequently remitted to governmental authorities.

## **Omega Resources, Inc. and Subsidiary**

### Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Revenue Recognition - In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606), specifically ASC 606-10-50-12. This standard provides a single set of guidelines for revenue recognition to be used across all industries and requires additional disclosures. The updated guidance introduces a five-step model to achieve its core principle of the entity recognizing revenue to depict the transfer of goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The Company adopted the updated guidance effective January 1, 2019, using the full retrospective method, however the new standard did not have a material impact on its consolidated financial position and consolidated results of operations, as it did not change the manner or timing of recognizing revenue.

Reclassification – Certain amounts in the prior year financial statements have been reclassified to conform to the current year presentation.

#### **2. REVENUE RECOGNITION**

The Company recognizes revenue as gas is produced and distributed. The Company recognized revenues of \$13,129 and \$14,652, for the years ending December 31, 2025 and December 31, 2024, respectively.

#### **3. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

In February 2016, the FASB issued ASU 2016-00, Leases. The ASU introduces a lessee model that brings most leases on the balance sheet. The new standard also aligns many of the underlying principles of the new lessor model with those in the current accounting guidance as well as the FASB's new revenue recognition standard. However, the ASU eliminates the use of bright-line tests in determining lease classification as required in the current guidance. The ASU also requires additional qualitative disclosures along with specific quantitative disclosures to better enable users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Company has adopted ASU No. 2016-02, Leases (Topic 842), as of January 1, 2019, and will account for their lease in terms of the right of use assets and offsetting lease liability obligations for this new lease under this pronouncement. The adoption of this guidance had no material impact on the financial statements.

In December 2019, the FASB issued ASU- 2019-12, Income Taxes. The new standard was issued to simplify the accounting for income taxes. The guidance eliminates certain exceptions related to the approach for intra period tax allocation, the methodology for calculating income taxes in an interim period, and the recognition of deferred tax liabilities for outside basis differences related to changes in ownership of equity method investments and foreign subsidiaries. The guidance also simplifies aspects of accounting for franchise taxes and enacted changes in tax laws or rates and clarifies the accounting for transactions that result in a step-up in the tax basis of goodwill. The standard will be effective for us beginning July 1, 2021, with early adoption permitted. We are currently evaluating the impact of this standard in the financial statements, including accounting policies, processes, and systems. There were other updates recently issued, most of which represent technical corrections to the accounting literature or application to specific industries or transactions that are not expected to have a material impact on the Company's financial position, results of operations or cash flows.

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## **Omega Resources, Inc. and Subsidiary**

### Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024

#### **4. INVESTMENT IN SUBSIDIARY**

On August 26, 2024, Omega Mid-Continent was created as an Oklahoma limited liability company, wholly owned by the Company. The purpose of the establishment of this entity is to take over operations of wells in the future. The entity has been fully funded by the Company. The financials have been consolidated for the year ending December 31, 2025 and December 31, 2024.

#### **5. FIXED ASSETS & OIL AND GAS PROPERTIES**

Fixed assets are stated at cost and depreciated over their estimate useful lives of the assets. Depreciation is computer using the straight-line method for financial reporting purposes. Additions and betterments are capitalized, whereas costs of maintenance and repairs are charged to expense as incurred.

Costs of oil and gas properties are capitalized using the full cost method and are then written off through depletion based on actual production compared to estimated reserves.

See Note #12 for more information on return of common stock that was originally issued for oil and gas properties.

For the years ending December 31, 2025 and December 31, 2024, there was depletion recorded for oil and gas wells that did have oil production during the period. For the years ending December 31, 2025 and December 31, 2024, the company has depletion expense of \$0 and \$1,103, respectively.

As of December 31, 2025, the Company capitalized estimated property taxes and will expense once the properties are in service.

On January 23, 2025 the Company began developing (The Landings Lot 1, Block 7) property. The Company incurred development expenditures as of December 31, 2025 and December 31, 2024, was \$129,579 and \$0 respectively. The Company capitalized estimated property taxes as of December 31, 2025 and December 31, 2024, was \$3,582 and \$0, respectively.

As of December 31, 2025, the Company pending developing (The Flats Lot 1 The Flats Subdivision) property. The Company incurred development expenditures as of December 31, 2025 and December 31, 2024, was \$0 and \$0, respectively. The Company capitalized estimated property taxes as of December 31, 2025 and December 31, 2024, was \$689 and \$0, respectively.

On May 20 2025, the Company began developing Lupton Village LLC (The Plaza Lot 14, Block 5) property. The Company incurred development expenditures as of December 31, 2025 and December 31, 2024, was \$9,968 and \$0, respectively. The Company capitalized estimated property taxes as of December 31, 2025 and December 31, 2024, was \$35,859 and \$0, respectively.

#### **6. RAW WATER RIGHTS**

On October 15, 2022, the Company received rights for the raw water necessary to complete a 56 unit apartment project (up to 33.6 Units of Colorado Big Thompson "CBT" water) on one parcel, and (up to 20.2 Units of CBT water) for a second parcel that will accommodate up to 22,000 square feet of commercial/retail/service buildings.

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## **Omega Resources, Inc. and Subsidiary**

### Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024

#### **1. RAW WATER RIGHTS CONTINUED**

These total 53.8 shares of C-BT raw water based upon the City's "cash-in-lieu" purchase price of \$70,000/share carries a potential valuation of up to \$3,766,000 but no valuation is shown on these Financial Statements. The final raw water valuation will show up later once the property is fully developed including construction of all proposed buildings in the final appraised values of those buildings constructed.

#### **2. SHORT-TERM DEBT**

On December 15, 2021, the Company was granted a loan issued by A.G. Management Associates of \$1,000, with a stated interest rate of 6%, maturing on December 15, 2023. The unpaid balance as of December 31, 2025 and December 31, 2024, was \$1,000 and \$1,000, respectively. The accrued interest as of December 31, 2025 and December 31, 2024, was \$271 and \$198, respectively.

On April 21, 2022, the Company was granted a loan issued by Van Horn of \$20,000, with a stated interest rate of 10%, maturing on April 21, 2024. On November 1, 2023, under the terms of the loan, \$10,000 of the principal balance, and \$764 in interest, was converted to 430,574 shares of stock valued at \$0.025 per share. The unpaid balance as of December 31, 2025 and December 31, 2024, was \$10,000 and \$10,000, respectively. The accrued interest as of December 31, 2025 and December 31, 2024, was \$ 4,407 and \$2,916, respectively.

On August 1, 2024, the Company granted a note payable issued by FTL Land Assemblage LLLP (The Landings Lot 1, Block 7) for \$300,000, with an annual interest rate of 8%, maturing on August 1, 2025. On August 1, 2025, the Company was granted a note payable extension maturing on August 1, 2026 by the principals of FTL Land Assemblage LLLP. Under the terms of the loan, the full \$300,000 principal balance, and \$13,158 in interest for the exchange of 600,000 shares of preferred stock valued at \$0.50 per share. The unpaid balance as of December 31, 2025 and December 31, 2024, was \$300,000 and \$300,000, respectively. The unpaid accrued interest balance as of December 31, 2025 and December 31, 2024, was \$9,863 and \$7,032, respectively. On September 30, 2025 FTL Land Assemblage paid \$23,671 interest on behalf of the Company.

On August 1, 2024, the Company granted a note payable issued by FTL Land Assemblage LLLP (The Flats Lot 1 The Flats Subdivision) for \$105,000, with an annual interest rate of 8%, maturing on August 1, 2025. On August 1, 2025, the Company was granted a note payable extension maturing on August 1, 2026 by the principals of FTL Land Assemblage LLLP. Under the terms of the loan, the full \$105,000 principal balance, and \$4,605 in interest for the exchange of 210,000 shares of preferred stock valued at \$0.50 per share. The unpaid balance as of December 31, 2025 and December 31, 2024, was \$105,000 and \$105,000, respectively. The unpaid accrued interest balance as of December 31, 2025 and December 31, 2024, was \$3,452 and \$2,461, respectively. On September 30, 2025 FTL Land Assemblage paid \$8,285 interest on behalf of the Company.

On August 1, 2024, the Company granted a note payable issued by Lupton Village LLC (The Plaza Lot 14, Block 5) for \$330,000, with an annual interest rate of 8%, maturing on August 1, 2025. On August 1, 2025, the Company was granted a note payable extension maturing on August 1, 2026 by the principals of Lupton Village LLC. Under the terms of the loan, the full \$330,000 principal balance, and \$14,474 in interest for the exchange of 660,000 shares of preferred stock valued at \$0.50 per share. The unpaid balance as of

## **Omega Resources, Inc. and Subsidiary**

### Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024

#### **6. SHORT-TERM DEBT (CONTINUED)**

December 31, 2025 and December 31, 2024 was \$330,000 and \$330,000, The unpaid accrued interest balance as of December 31, 2025 and December 31, 2024, was \$36,888 and \$7,735, respectively.

On March 12, 2025, the Company's board approved the issuance of a debenture note to Realty Funding Source, LLC from the Company in the amount of \$226,000 with interest at 6% per annum for one year convertible to common stock if not paid in full plus accrued interest with a conversion rate at \$0.25/share of common stock at the time of conversion. The unpaid balance as of December 31, 2025, and December 31, 2024, was \$226,000 and \$0. The unpaid accrued interest balance as of December 31, 2025 and December 31, 2024, was \$10,922 and \$0, respectively.

On September 30, 2025 FTL Land Assemblage paid First National bank \$31,956 interest on behalf of the Company for the note payable The Landings Lot 1, Block 7 of \$23,671 and note payable The Flats Lot 1 The Flats Subdivision of \$8,285. The unpaid accrued interest balance as of December 31, 2025 and December 31, 2024, was \$31,956 and \$0, respectively.

On August 1, 2024, the Company accrued property tax on the three properties located in Weld County: The Landings Lot 1, Block 7, The Flats Lot 1 The Flats Subdivision, and The Plaza Lot 14, Block 5. The unpaid balance as of December 31, 2025 and December 31, 2024, was \$38,506 and \$40,564, respectively.

On October 3, 2025 the Company was granted a loan issued by Fort Lupton Community Developers from its FNBO line of credit of \$1,000,000. with interest rate of 7.25%, The unpaid balance as of December 31, 2025 and December 31, 2024, was \$340,000 and \$0, respectively. The unpaid accrued interest balance as of December 31, 2025 and December 31, 2024, was \$4,704 and \$0, respectively.

#### **7. INCOME TAXES**

The Company calculates its provision for U.S. federal income taxes based on the current tax law. As the Company maintains a full valuation allowance against its deferred tax assets. There are currently no deferred tax assets. As of December 31, 2025, and December 31, 2024 the Company has no unrecognized tax benefits.

The Company's policy regarding income tax interest and penalties is to expense those items as general and administrative expense but to identify them for tax purposes. During the year ending December 31, 2025 and December 31, 2024, there was \$0 and \$0 recognized in the statements of income, respectfully. The Company files income tax returns in the U.S. federal jurisdiction. The Company is not currently involved in any income tax examinations.

#### **8. COMMON STOCK**

The Company was organized in January of 2017 under the laws of the State of Colorado. The Company is authorized to issue 190,000,000 shares of common stock with par value of \$0.0001.

See Note #12 for more information on return of common stock that was originally issued for oil and gas properties and subsequently redistributed to shareholders.

See Note #13 for more information on the Company to set aside a number of common stock to be used for asset acquisitions of oil and gas and real estate assets as the Company may elect to acquire in the future.

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## **Omega Resources, Inc. and Subsidiary**

### Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024

#### **7. COMMON STOCK (CONTINUED)**

See Note #14 for more information on the Company to set aside a number of common stock to be used for compensation and fees.

There were 170,026,234 and 170,432,222 shares authorized and not issued as of December 31, 2025 and December 31, 2024, respectively.

#### **8. PREFERRED STOCK**

The Company was organized in January of 2017 under the laws of the State of Colorado. The Company is authorized to issue 4,000,000 shares of preferred stock with a par value of \$0.0001, and 6,000,000 shares of preferred stock with a par value of \$0.50.

For the year ended December 31, 2025, and December 31, 2024, the company issued shares of preferred stock 0 and 3,630,000, respectively. The value of the total shares issued was \$1,815,000 as of December 31, 2025 and December 31, 2024.

There were 6,370,000 shares authorized and not issued as of December 31, 2025 and December 31, 2024.

#### **9. EARNINGS (LOSS) PER SHARE OF COMMON STOCK**

The Company calculates net income (loss) per share basic earnings (loss) per common share is calculated by dividing net income (loss) by the weighted average number of common shares outstanding for the period. Diluted earnings (loss) per common share is calculated by dividing net income (loss) by the weighted average number of common shares and dilutive common stock equivalents outstanding. Diluted earnings (loss) per common share reflects the potential dilution that could occur if the securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that is then shared in the loss of the entity.

#### **10. RETURN OF SHARES**

In an agreement dated March 2, 2025, between the Company and Premier Gas Company (“Premier”), the Company agreed to exchange, to Premier, oil and gas wells under Muskogee working interest acquisitions, North Talala working interest acquisitions, and Brewer Dorsey working interest acquisitions. in exchange for 1,000,000 shares of common stock originally issued to Premier. Premier agreed to exchange 1,000,000 shares of common stock (that were originally granted by the Company to Premier for the oil and gas wells), in addition to assigning full working interest in Mecca Maslen lease to the Company. As of December 31, 2025, the shares have been returned, along with the oil and gas wells. There was depletion of \$636 recorded prior to December 31, 2024, on the North Talala oil and gas wells, which was reversed as a result of the return of shares.

Following the return of 1,000,000 shares from Premier, the Company, then, redistributed 999,988 of the shares to the shareholders as follows: to Andrew Dunn Law (15,000 shares) and to Fred L Croci (15,000 shares), for their negotiating this transaction including the return of the Returned Shares. Additionally, each current Company board member will receive 10,000 shares each, with the balance of 899,988 shares being redistributed to the Company’s stakeholders (defined as investors who purchased stock for cash and those

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## **Omega Resources, Inc. and Subsidiary**

### Notes to Consolidating and Consolidated Financial Statements For Years Ending December 31, 2025 and 2024

#### **9. RETURN OF SHARES (CONTINUED)**

other parties that have capitalized the Company's operating expenses) on a pro rata basis. Twelve shares of common stock remained in the Treasury due to rounding on the re-issued shares. Books and records of the Company held by Empire Stock Transfer were adjusted accordingly with the Company paying transfer expenses.

#### **10. ACQUISITION SET ASIDE STOCK SHARES**

On May 21, 2025 the Company set aside a number of Common Shares of the Company in the amount of 1,000,000 shares of common stock at a value of \$0.50/Share or a value of \$500,000 to be used for asset acquisitions for the Company for future acquisitions of oil and gas and real estate assets as the Company may elect to acquire in the future. These set aside shares shall be maintained on the books and records of Empire Stock Transfer, Inc. in an account named "Acquisition Set Aside Stock Shares." The Company plans to increase the number of stocks in this set-aside account.

#### **11. SERVICE PROVIDER SET ASIDE STOCK SHARES**

On May 21, 2025 the Company set aside a number of Common Shares of the Company in the amount of 1,000,000 shares of common stock at a value of \$0.50/Share or a value of \$500,000 to be used for compensation and fees to be paid by the Company for services to be provided to the Company by various service vendors (i.e. marketing companies, engineering companies, architects ect.) as the Company shall so negotiate in the future and as the Company has done to date with two such service providers. These set aside shares shall be maintained on the books and records of Empire Stock Transfer, Inc. in an account named "Service Provider Set Aside Stock Shares." The Company plans to increase the number of stocks in this set-aside account.

For the year ending December 31, 2025, and 2024, 221,000 and 0 shares have been used for such service expenses, at a cost of \$120,916 and \$0, respectively.

#### **12. GOING CONCERN**

For the year ending December 31, 2025, and the year ending December 31, 2024, the Company had a net loss of \$493,371 and \$196,540 respectively. For the year ending December 31, 2025, and December 31, 2024 current liabilities exceeded current assets by \$1,389,990 and \$740,445 which put the Company in a negative equity position, respectfully.

#### **13. SUBSEQUENT EVENTS**

Management has evaluated the possibility of material subsequent events in need of disclosure through January 13, 2026, the date the financial statements were available to be issued.

The Company's management believes that there are no other events that have occurred that need to be disclosed in the financial statements.

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## Supplemental Information

CITY OF FORT LUPTON PUBLIC WORKS

**WATER AND SEWER PLANT INVESTMENT FEE SCHEDULE**

Effective December 1, 2023

Sewer Plant Investment Fees:

|                                |                               |             |
|--------------------------------|-------------------------------|-------------|
| Residential 3/4" Water Service | 1 SFE                         | \$11,100.00 |
| MF / Unit                      | Considered Commercial by size |             |

|                                 |            |              |
|---------------------------------|------------|--------------|
| Commercial 3/4" Water Service   | 2 SFE      | \$22,200.00  |
| Commercial 1" Water Service     | 4.8 SFE    | \$53,280.00  |
| Commercial 1-1/2" Water Service | 11 SFE     | \$122,100.00 |
| Commercial 2" Water Service     | 20 SFE     | \$222,000.00 |
| Commercial 3" Water Service     | 43 SFE     | \$477,300.00 |
| Commercial 4" Water Service     | 82 SFE     | \$910,200.00 |
| Commercial 6" Water Service     | 217.98 SFE | ** TBD       |

Water Plant Investment Fees:

|                          |                           |             |
|--------------------------|---------------------------|-------------|
| Residential 3/4" service | 1 SFE                     | \$ 9,000.00 |
| MF / Unit                | *Considered Commercial by |             |

size Commercial Water Plant Investment Fees:

|                           |            |              |
|---------------------------|------------|--------------|
| Commercial 3/4" Service   | 2 SFE      | \$18,000.00  |
| Commercial 1" Service     | 4.8 SFE    | \$43,200.00  |
| Commercial 1-1/2" Service | 11 SFE     | \$99,000.00  |
| Commercial 2" Service     | 20 SFE     | \$180,000.00 |
| Commercial 3" Service     | 43 SFE     | \$387,000.00 |
| Commercial 4" Service     | 82 SFE     | ** TBD       |
| Commercial 6" Service     | 217.98 SFE | ** TBD       |

\* *Multifamily considered commercial enterprise*

\*\**TBD = To be determined based on water annual usage*

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## Water Requirements For New Development

| Water Tap Size<br>(in inches) | Annual Deliverable<br>Water Requirements<br>(in acre feet) | Annual<br>Deliverable<br>Water<br>Requirements<br>(in gallons) | CBT Unit<br>Equivalents |
|-------------------------------|------------------------------------------------------------|----------------------------------------------------------------|-------------------------|
| <b>Residential</b>            |                                                            |                                                                |                         |
| ¾                             | .70                                                        | 228,096                                                        | 1.0                     |
| 1                             | 1.17                                                       | 380,920                                                        | 1.7                     |
| 1-¼, 1-½                      | 2.33                                                       | 759,559                                                        | 3.3                     |
| 2                             | 3.73                                                       | 1,215,750                                                      | 5.3                     |
| 3                             | 7.46                                                       | 2,431,500                                                      | 10.7                    |
| <b>Multifamily</b>            |                                                            |                                                                |                         |
| Per Unit                      | .42                                                        | 136,858                                                        | .6                      |
| <b>Commercial</b>             |                                                            |                                                                |                         |
| ¾                             | .92                                                        | 298,806                                                        | 1.3                     |
| 1                             | 1.53                                                       | 499,530                                                        | 2.2                     |
| 1-¼, 1-½                      | 3.05                                                       | 994,497                                                        | 4.4                     |
| 2                             | 4.89                                                       | 1,592,108                                                      | 7.0                     |
| 3                             | 9.78                                                       | 3,186,497                                                      | 14.0                    |
| 4 ≥                           | TBD                                                        | Actual Use                                                     |                         |

Cash in lieu = \$70,000/CBT Share (effective October 15, 2022) Resolution

2022R010 effective March 1, 2022 With  
nonpotable installation

Bring shares for 4 res / 1 share CBT Cash in lieu 2  
res / 1 share

NP not feasible

Bring shares for 2 res / 1 share CBT

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