

## **Alternative Reporting Standard: Pink® Basic Disclosure Guidelines**

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws, require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Pink Basic Disclosure Guidelines (“Guidelines”).<sup>1</sup> These Guidelines set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. These Guidelines have been designed to encompass the “Catch All” information required in Rule 15c2-11,<sup>2</sup> however they have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.<sup>3</sup>

These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice. The information provided by companies under these Guidelines is subject to our [Privacy Policy](#).

### **Pink Current Information Tier**

Companies that make the information described below publicly available on a timely basis may qualify for the Current Information Tier.

Qualification Process:

1. **Subscribe to the OTC Disclosure & News Service:** by submitting an application through [Gateway](#). Allow OTC Markets 2-4 weeks of application processing time.
2. **Upload Initial Disclosure:** Upload the following documents through OTCIQ:
  - **All Quarterly Reports** for Current Fiscal Year – must include Disclosure Statement and Financial Reports listed below
  - **Annual Report** for Most Recently Completed Fiscal Year– must include Disclosure Statement and Financial Reports listed below
  - **Annual Report** for Prior Completed Fiscal Year – must include Financial Reports listed below
    - **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. (see the fillable form starting on Page 4).
    - **Financial Statements:** Financial reports must be prepared according to U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited. Required financial statements include:
      - Audit Letter, if audited
      - Balance Sheet
      - Statement of Income
      - Statement of Cash Flows
      - Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
      - Notes to Financial Statements

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<sup>1</sup> This is not legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements.

<sup>2</sup> Publication of information pursuant to these Guidelines does not guarantee or ensure that the Company will be designated as having “current information” or eligible for public quotations pursuant to Rule 15c2-11 or any other applicable regulation.

<sup>3</sup> OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for the Pink Current Information tier.

3. **Attorney Letter** (only required if not providing audited financials): If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
  - **Attorney Letter Agreement:** The attorney must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#). The attorney is required to submit an Attorney Letter Agreement for each company that engages the attorney for the purpose of providing this Letter.
  - **Attorney Letter:** After a qualified attorney reviews the Disclosure Statement, upload the “Attorney Letter With Respect to Current Information” in accordance with the [Attorney Letter Guidelines](#) through OTCIQ. Attorney Letters must reference all required reports as set forth in Section 2 above.
4. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. Company insiders are defined as the beneficial owner of more than 10% of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Disclosure:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Disclosure Requirements:** To qualify for Current Information on an ongoing basis, companies must:
  - Upload reports through OTCIQ on the following schedule:
    - Quarterly Report within **45 days** of the quarter end
    - Annual Report within **90 days** of the fiscal year end
    - Attorney Letter within **120 days** of the fiscal year end
  - Maintain a Verified Profile. At least once every six months, review and verify the Company’s profile information through OTCIQ.

### **Pink Limited Information Tier**

Companies that make the information described below publicly available through OTCIQ may qualify for the Limited Information Tier.

7. **Annual Financial Statements:** Companies must upload the below financial statements for a completed Fiscal Year within the past 16 months. Financial reports must be prepared according to U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.
  - Audit Letter, if audited
  - Balance Sheet
  - Statement of Income
  - Statement of Cash Flows
  - Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
  - Notes to Financial Statements
8. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. Company insiders are defined as the beneficial owner of more than 10% of the outstanding units or shares of any class of any equity security of the issuer.
9. **Ongoing Disclosure Requirements:** To Qualify for Limited Information on an ongoing basis, companies must:
  - Upload reports through OTCIQ on the following schedule:
    - Annual Report (including the required financial statements outlined in Item 8) within 120 days of the fiscal year end

- Review and Verify the Company's profile information through OTCIQ at least once every 12 months.

### **Current Reporting of Material Corporate Events**

In addition to the disclosure requirements above, companies are expected to release quickly to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or OTCIQ.<sup>4</sup>

Material corporate events include:

- Entry into or termination of a material definitive agreement
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct financial obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities
- Material impairments
- Sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Amendments to articles of incorporation or bylaws; change in fiscal year
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- Changes to the company's shell status
- Other events the issuer determines to be material

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<sup>4</sup> "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcm Markets.com/corporate-services/products/disclosure-and-news-service>

# **Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines**

## **Sidney Resources Corporation**

505 E Front Avenue Suite 202, Coeur d' Alene, ID 83814

509-552-9858

<http://sidneyresources.com/>

[dan@sdrccorp.com](mailto:dan@sdrccorp.com)

10-14

## **Annual Report**

**For the period ending December 31, 2022**

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

309,177,293 as of December 31, 2022

319,919,688 as of December 31, 2021

### **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 over this reporting period:

Yes: ☐ No: ☒

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

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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.

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

None

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Sidney Resources Corporation – August 25, 2009, Idaho. Current standing in State of Idaho is active.

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

None

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

None

The address(es) of the issuer's principal executive office:

505 E Front Avenue, Suite 202, Coeur d' Alene, ID 83814  
1225 2<sup>nd</sup> Street, Clarkston, WA 99403

The address(es) of the issuer's principal place of business:

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

Mailing address: PO Box 817, Lewiston, ID 83501

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:

None

## **2) Security Information**

### **Transfer Agent**

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

### **Publicly Quoted or Traded Securities:**

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

Trading symbol:	<u>SDRC</u>
Exact title and class of securities outstanding:	<u>COMMON SHARES</u>
CUSIP:	<u>826151102</u>
Par or stated value:	<u>0.0001</u>
Total shares authorized:	<u>500,000,000</u> as of date: <u>December 31, 2022</u>
Total shares outstanding:	<u>309,177,293</u> as of date: <u>December 31, 2022</u>
Total number of shareholders of record:	<u>2007</u> <u>December 31, 2022</u>

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

Trading symbol:	_____
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____ as of date: _____
Total shares outstanding:	_____ as of date: _____
Total number of shareholders of record:	_____ as of date: _____

Trading symbol:	_____
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____ as of date: _____
Total shares outstanding:	_____ as of date: _____
Total number of shareholders of record:	_____ as of date: _____

**Other classes of authorized or outstanding equity securities:**

*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). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

Exact title and class of the security:	<u>Serial Preferred Stock</u>
CUSIP (if applicable):	<u>826151102</u>
Par or stated value:	<u>0.0001</u>
Total shares authorized:	<u>10,000,000</u> as of date: <u>December 31, 2022</u>
Total shares outstanding (if applicable):	<u>0</u> as of date: <u>December 31, 2022</u>
Total number of shareholders of record (if applicable):	<u>0</u> as of date: <u>December 31, 2022</u>

**Security Description:**

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

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

The holders of Common Stock are entitled at all times to vote for each share and to such dividends as the Board of Directors may in its sole discretion, from time to time, legally declare, subject, however to the voting and

dividend rights, if any of the holders of the Serial Preferred Stock. In the event of any liquidation, dissolution or winding up of the Corporation, the remaining assets of the Corporation after the payment of all debts and necessary expenses, subject, however, to the rights of the holders of the Serial Preferred Stock then outstanding, if any, shall be distributed among the holders of the Common Stock pro rata in accordance with their respective holdings. The Common Stock is subject to all of the terms and provisions of the Serial Preferred Stock as fixed by the Board of Directors as hereinafter provided.

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

The Serial Preferred Stock may be issued, from time to time, in one or more series with such distinctive serial designations as the Board of Directors may establish and such Serial Preferred Stock: (a) may have such voting powers, full or limited, or may be without voting powers; (b) may be subject to redemption at such time or times and at such prices; (c) may be entitled to receive dividends (which may be cumulative or non-cumulative) at such rate or rates, on such conditions, and at such times and payable in preference to, or in such relation to, the dividends payable on any other class or classes or series of stock; (d) may have such rights upon the dissolution of, or upon any distribution of the assets of, the Corporation; (e) may be made convertible into, or exchangeable for, shares of any other class or classes or of any other series of the same or any other class or classes of stock of the Corporation, at such price or prices or at such rates of exchange, and with such adjustments; and (f) shall have such other relative, participating, optional or special rights, qualifications, limitations or restrictions thereof, all as shall hereafter be stated and expressed in the resolution or resolutions providing for Directors pursuant to the authority to do so which is hereby vested in the Board.

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

The shares of all classes of stock of this corporation are non-assessable.

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

None

### **3) Issuance History**

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

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

#### **A. Changes to the Number of Outstanding Shares**

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 as of Second Most Recent Fiscal Year End:  Opening Balance Date <u>12/19/2019</u> Common: <u>229,686,830</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to.  *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>01/15/2020</u>	<u>Cancel</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0025</u>	<u>YES</u>	<u>Tyler Tiede</u>	<u>Admin Error Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/04/2020</u>	<u>NEW</u>	<u>8,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Bret Reiss</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2020</u>	<u>NEW</u>	<u>2,000,000</u>	<u>Common</u>	<u>.0450</u>	<u>NO</u>	<u>Benjamin Petitti</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2020</u>	<u>NEW</u>	<u>20,000,000</u>	<u>Common</u>	<u>.0450</u>	<u>NO</u>	<u>Leland Minerals*</u>	<u>LEASE</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/29/2020</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Travis Tiede</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/29/2020</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Guy Tiede</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/29/2020</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Ian Vedder</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/29/2020</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Kimberly Gray</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/29/2020</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Shannon Fairless</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/29/2020</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Jason Fairless</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/29/2020</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>William Kees</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/06/2020</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Barbara Hale-Richlen</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/08/2020</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Richard Kotalik</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/14/2020</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Robert Borst</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/28/2020</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Ian Vedder</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/30/2020</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Ian Vedder</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/26/2021</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Cody Kees</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>



<u>02/26/2021</u>	<u>NEW</u>	<u>3,000,000</u>	<u>Common</u>	<u>.025</u>	<u>YES</u>	<u>Robert McCully*</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/08/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Robert Girardi &amp; Mary Girardi</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/12/2021</u>	<u>NEW</u>	<u>350,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Robert Borst &amp; Ellen Borst</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/14/2021</u>	<u>NEW</u>	<u>600,000</u>	<u>Common</u>	<u>.040</u>	<u>YES</u>	<u>John Shortsleve</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/19/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.040</u>	<u>YES</u>	<u>Kenneth Salzman</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2021</u>	<u>NEW</u>	<u>875,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Kimberly Gray</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Travis Tiede &amp; Emily Tiede</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Travis Tiede</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/25/2021</u>	<u>NEW</u>	<u>714,286</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Charles Dwyer &amp; Jodi Dwyer</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2021</u>	<u>NEW</u>	<u>875,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Ian Vedder</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Cody Kees</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Guy Tiede &amp; Jodie Tiede</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/04/2021</u>	<u>New</u>	<u>375,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Sean Rae Zalewski</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/04/2021</u>	<u>New</u>	<u>625,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Bolland 2018 Charitable Trust</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/10/2021</u>	<u>New</u>	<u>1,000,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Barry Scott Chavin 1999 Irrevocable Living Trust</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/12/2021</u>	<u>New</u>	<u>300,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Chad Phillips &amp; Sarah Phillips</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/17/2021</u>	<u>New</u>	<u>1,250,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Corey Schram</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/17/2021</u>	<u>New</u>	<u>1,250,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Bolland Charitable Trust of 2016</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/17/2021</u>	<u>New</u>	<u>1,250,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Sean Rae Zalewski</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/18/2021</u>	<u>New</u>	<u>625,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>James Scherrer</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/18/2021</u>	<u>New</u>	<u>1,000,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Greg Monfre</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/18/2021</u>	<u>New</u>	<u>625,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>The James Bolland Family Trust of 2016</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

<u>05/18/2021</u>	<u>New</u>	<u>625,000</u>	<u>Common</u>	<u>0.40</u>	<u>Yes</u>	<u>Sean Rae Zalewski</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/19/2021</u>	<u>New</u>	<u>4,400,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Daniel S Hally</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/19/2021</u>	<u>New</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Don Rolfe</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/20/2021</u>	<u>New</u>	<u>500,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>William Kees</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/20/2021</u>	<u>New</u>	<u>300,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Kenneth Salzman</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/25/2021</u>	<u>New</u>	<u>465,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Richard Eggleston &amp; Elizabeth Eggleston</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/25/2021</u>	<u>New</u>	<u>7,000,000</u>	<u>Common</u>	<u>.15</u>	<u>Yes</u>	<u>Gary Mladjan</u>	<u>Purchase of Tech Design</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/27/2021</u>	<u>NEW</u>	<u>1,428,572</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Red Beryl Mining Company</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/01/2021</u>	<u>New</u>	<u>7,500,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Sue Patti</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/01/2021</u>	<u>New</u>	<u>400,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Gregg Lindner</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/26/2021</u>	<u>New</u>	<u>500,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Adam Matson*</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/26/2021</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>Yes</u>	<u>Greg Monfre*</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/01/2021</u>	<u>NEW</u>	<u>2,000,000</u>	<u>Common</u>	<u>0.150</u>	<u>YES</u>	<u>Daniel S Hally</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/01/2021</u>	<u>NEW</u>	<u>5,000,000</u>	<u>Common</u>	<u>0.150</u>	<u>YES</u>	<u>Gregg Lindner</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/15/2021</u>	<u>NEW</u>	<u>1,250,000</u>	<u>Common</u>	<u>0.040</u>	<u>YES</u>	<u>Robert A Rynders</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>08/10/2021</u>	<u>NEW</u>	<u>800,000</u>	<u>Common</u>	<u>0.0025</u>	<u>YES</u>	<u>Robert Schaff*</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>08/10/2021</u>	<u>NEW</u>	<u>400,000</u>	<u>Common</u>	<u>0.05</u>	<u>YES</u>	<u>Vance Freer*</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>08/10/2021</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.05</u>	<u>YES</u>	<u>Lowell Jay</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/17/2021</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.06</u>	<u>YES</u>	<u>Donald Kirst</u>	<u>Equipment Purchase</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/17/2021</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.06</u>	<u>YES</u>	<u>Gay Marie Ellsworth</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>11/01/2021</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.10</u>	<u>YES</u>	<u>Robert A Schaff Lorraine Schaff</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>01/24/2022</u>	<u>Cancelled</u>	<u>44,500</u>	<u>Common</u>	<u>NA</u>	<u>NA</u>	<u>CEDE &amp; CO*</u>	<u>Certificate Correction</u>	<u>Unrestricted</u>	<u>Exempt</u>

<u>01/31/2022</u>	<u>NEW</u>	<u>4,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Columbia Stock Transfer*</u>	<u>Certificate Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/01/2022</u>	<u>NEW</u>	<u>435,920</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Corey Schram</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/04/2022</u>	<u>NEW</u>	<u>43,572</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Kenneth Salzman</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/04/2022</u>	<u>NEW</u>	<u>93,723</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Robert Borst Ellen Borst</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/04/2022</u>	<u>NEW</u>	<u>125,000</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>John Shortsleeve</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/09/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.100</u>	<u>YES</u>	<u>Robert A Schaff Lorraine Schaff</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/21/2022</u>	<u>NEW</u>	<u>750,000</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Merger Mines Corporation</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/24/2022</u>	<u>NEW</u>	<u>871,840</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Robert Rynders</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/30/2022</u>	<u>NEW</u>	<u>108,980</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Red Beryl Mining Company</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/05/2022</u>	<u>Cancelled</u>	<u>4,900,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Gregg R. Lindner</u>	<u>Cancelled</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/05/2022</u>	<u>Cancelled</u>	<u>7,000,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Sue Patti</u>	<u>Cancelled</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/05/2022</u>	<u>Cancelled</u>	<u>6,400,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Daniel S Hally</u>	<u>Cancelled</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/18/2022</u>	<u>NEW</u>	<u>174,368</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Tyler &amp; Heather Frisbie</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/18/2022</u>	<u>NEW</u>	<u>217,960</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Suzanne Konicke</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>NEW</u>	<u>65,338</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Barbara Hale-Richlen &amp; Matthew Richlen</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Edward &amp; Lillie Stark</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Sebastian &amp; Roxanne Caravella</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Dean &amp; Clare Zimmerman</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Deborah Follo</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>NEW</u>	<u>435,920</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>James E Scherrer</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>NEW</u>	<u>43,572</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Robert &amp; Mary Girardi</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>

<u>06/07/2022</u>	<u>NEW</u>	<u>43,592</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Benjamin C Petitti</u>	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/07/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Jeffrey J. &amp; Shelly Forslund</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/24/2022</u>	<u>NEW</u>	<u>108,980</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Boland Charitable Trust of 2016</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Alfred Eckhart*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Brent Wyland*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Carol &amp; Jerome Liss*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Clarence W. Watts*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>James &amp; Lori Heinen*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Jody Eckhart*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Joseph Haak*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Kim Thomas*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Mary Wyland*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Michael Wyland*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Phillip Campbell*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Sara Diaz &amp; Jose Guerrero*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Scott Raymond*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Shurts Living Trust*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Tom &amp; Jeanne Binder*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Wayne Houpt*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Wesley Cathcart*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.0175</u>	<u>YES</u>	<u>Ashton Lindner*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1200</u>	<u>YES</u>	<u>Mitch Mortensen*</u>	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>

<u>10/27/2022</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.025</u>	<u>YES</u>	<u>Barry Scott Chavin</u> <u>1999 Irrevocable</u> <u>Living Trust*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/27/2022</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.035</u>	<u>YES</u>	<u>Adam Matson*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/2/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>JAMES J RIGNEY</u> <u>CHERYL RIGNEY</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/2/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Stephen G. Maas</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/2/2022</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>DEREK EUGENE JAY</u> <u>SHAUNA LEE JAY</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/2/2022</u>	<u>NEW</u>	<u>149,340</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Tony Free and Patty</u> <u>Free</u>	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/8/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>JACOB THOMAS</u> <u>SALEMI</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/8/2022</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Stephen G. Maas</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/8/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>RICHARD FREDRICK</u> <u>DIDERRICH JR</u> <u>MARY KAY</u> <u>DIDERRICH</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/8/2022</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>MELANIE</u> <u>GAWRONSKI &amp;</u> <u>JOHN GAWRONSKI</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/16/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>DON R ROLFE &amp;</u> <u>JANICE M ROLFE</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/27/2022</u>	<u>NEW</u>	<u>10,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>LAUREN MARIANI</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/27/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Craig Mariani</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/27/2022</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>WILLIAM DEWOLF</u> <u>SHIRLEY DEWOLF</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/27/2022</u>	<u>NEW</u>	<u>20,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>CLARK WANTOCH</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date <u>12/31/2022</u> Common: <u>309,177,293</u>									
Preferred: 0									

**Example:** A company with a fiscal year end of December 31<sup>st</sup>, 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, 2021 through December 31, 2022 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

1,000,000 shares of restricted common stock issued on 09/18/2018 to Tyler Tiede were cancelled because the shares were issued in error due to a clerical error on the stock order. Tyler Tiede had purchased 1,000,000 shares but 2,000,000 shares were issued because of a clerical error on the stock transmittal. The error has been noted and corrected in financial reports and disclosures. The cancellation was completed, and shareholder records have been updated by Pacific Stock Transfer, our Stock Transfer Agent. The error was unintentional, and no fraud was intended. The 3,000,000 shares issued to Robert McCulley are shares issued to replace shares he was previously issued in 2003, 2004 and 2006 that were cancelled in error. The error

was unintentional, and no fraud was intended. The 500,000 shares issued to Adam Matson on 06/26/2021 should have been issued on 06/20/2020 but were not because of a data transfer error. The error was unintentional, and no fraud was intended. The 1,000,000 shares issued to Greg Monfre on 06/26/2021 should have been issued on July 1, 2020 but was not issued because of a data transfer error. The error was unintentional, and no fraud was intended. The 800,000 shares of restricted stock issued to Robert Schaff on 8/10/2021 were paid for in FY2014 but was not issued because of a data transmission error with our previous stock transfer agent. The error was unintentional, and no fraud was intended. The 400,000 shares of common restricted stock that was issued to Vance Freer for services should have been issued in FY2014 but was not because of a data transmission error with our previous stock transfer agent. The error was unintentional, and no fraud was intended. Leland Minerals information: Ward Leland, Owner, 2828 E 32nd Ave Suite A Spokane, WA 99223, 509-532-8330. On January 24, 2022, Sidney Resources Corporation was advised by Pacific Stock Transfer that CEDE & Co had located 22 certificates issued in error with no listed owners and requested cancellation of the certificates resulting in the cancellation of 44,500 shares of common stock. On January 31, 2022, Sidney Resources Corporation was advised by Pacific Stock Transfer that an error was located a negative share balance in a certificate under Columbia Stock Transfer and to correct the error a total of 4000 shares was issued bringing the share balance to zero. Stock issued to the following shareholders: Alfred Eckhart, Brent Wyland, Carol & Jerome Liss, Clarence Watts, James & Lori Heinen, Jody Eckhart, Joseph Haak, Kim Thomas, Mary Wyland, Michael Wyland, Phillip Campbell, Sara Diaz & Jose Guerrero, Scott Raymond, Shurts Living Trust, Tom & Jeanne Binder, Wayne Houpt, & Wesley Cathcart were issued for investments made in 2014 under a revenue sharing agreement. The revenue sharing agreement was cancelled, and those investments were converted to shares. The shares issued to Ashton Lindner was for an investment made in 2013. The shares should have been issued in 2013 but because of a clerical error had not been issued. The shares issued to Mitch Mortensen were issued under and agreement between Mortensen and Mike Drew, CEO & President for services in 2012. The shares had not been issued per the agreement for services that Mortensen had provided. The issuance of shares corrected the error. The shares issued on 10/27/2022 to Barry Scott Chavin 1999 Irrevocable Living Trust were acquired on 6/25/2020 but were not issued because of a communication error with the stock transfer agent. The shares issued on 10/27/2022 to Adam Matson were acquired on 5/21/2021 but were not issued because of a communication error with the stock transfer agent.

## B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. <small>*You must disclose the control person(s) for any entities listed.</small>	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Use the space below to provide any additional details, including footnotes to the table above:

None

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

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

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

Over the past year Sidney Resources Corporation made significant progress at the Lucky Ben Project in Warren, Idaho and on the development of the laser technology. That progress includes the following:

Work began on the construction of the new shop and office building. By the end of the quarter the building was 75% complete. The facility will be used to store equipment over the winter months. Site security was improved to the area and work to develop a solar power Wi-Fi network is underway.

We completed 217 feet of slabbing work on the original Lucky Ben tunnel which provides access to heavy equipment and ore sampling operations. These efforts to widen the tunnel included bolting operations and the installation of air and water lines. We drove an additional 73.5 feet of new tunnel and mucked and cleared an additional 213 feet of tunnel.

Construction began on the lower tunnel which is now referred to as Lucky Ben #2. Extensive work was done to secure the portal and 60.7 feet of drift work was completed. Mineralization of the rock was beginning to show as we worked closer to intersecting the vein structure. Work on this tunnel ended because of deteriorating weather conditions including heavy snow. We estimate we are within six feet of intersecting the vein

#### Image of LB Tunnel #1 & #2 survey program

An ore sampling program was completed along a length of 200 feet of the exposed vein in tunnel #1 between known previously mined areas. The fire and chemical assays results prepared by Liberty Refiners are included as addendum 1.

Long-term production plans are being developed for the life of the project. Geological information indicates the vein structure of Lucky Ben is the same vein structure known as the Little Giant and extends over 9000 feet that will be accessible from the Lucky Ben site. We estimate the structure of the vein to continue beyond a depth of 800 feet. Planning includes recovering ore at a width of 6 feet with an average weight of 3300 pounds per cubic yard. We are using three sets of data to develop inferred estimates for recovery. The three data sets are drill results data, historical data, and chemical analysis data. Drill results indicate an average of 29.33 g/t for gold and 118 g/t for silver. Historical data indicates an average of 99.26 g/t for gold and 110.47 g/t for silver. Chemical analysis data indicates an average of 196 g/t for gold and 218 g/t for silver.

We have filed an additional provisional patent application with the U.S. Patent Office with the legal assistance provided by law offices of Randall | Danskin for a method and the apparatus based on using a commercial, adjustable power level, multi-kW Electromagnetic Radiation source, (fiber laser) to thermally fracture or melt and/or vaporize geologic material normally found in precious metals mining operations. Our engineering team has designed a unit that is configured so that a variety of specialty directional radiation pointing devices and their inherent custom software control are interchangeable for use in various operations such as explosive installation preparation, safety rock bolting operations, drifting, expanding raises and winzes and stope mining. An added usage is for any need to cut/fracture/spall any geologic material in areas such as trenching, foundations, road or dam building and rescue operations.

Sidney Resource Corporations remains disciplined in the focus in developing companies and technologies that are both disruptive and transformative in their industry. That focus includes building partnerships with institutions who have a proven track record of having a similar focus and we are pleased to announce we have reached an agreement with the prestigious Colorado School of Mines for testing of our new laser mining technology. Colorado School of Mines (CSM) is one of the country's oldest and most distinctive STEM universities and is known for working closely with industry professionals to engineer solutions to the world's most pressing Earth, energy, and environment challenges. Specialties are science and engineering, as they apply to the Earth, energy, and the environment. CSM's roughly 6,000 students get personal and hands-on experience in programs like geological engineering, metallurgical and materials engineering, and petroleum engineering. In 2020 Money Magazine listed CSM as one of the top five engineering schools in the country.

The testing of the new laser mining technology has been coordinated with the assistance of IPG Photonics and will utilize the 4 KW IPG Photonics laser housed at CSM. With the assistance of the team at CSM, our engineering team will test our newly designed unit that is configured so that a variety of specialty directional laser pointing devices and their inherent custom software control are interchangeable for use in various mining operations. Testing will evaluate the ability to cut, fracture, and spall various samples of geologic materials. The patent pending technology is designed for use in mining operations such as explosive installation preparation, rock bolting operations, drifting, expanding raises, winzes, and stope mining.

Testing at Colorado School of Mines will be a major step forward in our pursuit of technology that will provide tremendous value for not just Sidney Resources, but for the mining industry as a whole and can be deployed across multiple verticals. We are exploring additional transformative and disruptive technologies to expand our impact on the mining industry while reducing the impact on the environment. We are committed to protecting the environment and reducing our impact on the Anthropocene, our human centered planet, as a shared passion for our team, and look forward to building additional partnerships with institutions like the Colorado School of Mines that shares these same values.

The laser test unit was fully assembled in September of this quarter and for the purpose of testing motion control systems polished aluminum mirrors are being used temporarily while we await the delivery of the highly reflective and specialized optics being manufactured by Raytheon ELCAN. We have experienced delays in the delivery of those optics from Raytheon ELCAN and have been updated to expect delivery in late December. This will push back testing of the laser technology at Colorado School of Mines into 2023. We have reached an agreement with Washington State University's Materials Science and Engineering Program for their participation in the final assembly of the optics to the specialized unit optics control bench. We continue discussions with both educational institutions on the topic of internships for students attending either institution.

### **Environmental, Sustainability, and Governance**

We are developing transformative technology to ensure mineral supply needs to support the transition to clean energy are met while improving the health of our planet. We're committed to incorporating sustainability as a core value within our organization. We have actively engaged Federal, State, Local and Tribal Governments within our area of operations to build the networks necessary for the success of our goals and objects. We have identified a significant number of historic and/or abandoned mine sites near the town of Warren, Idaho where untreated mine water discharge is a major source of arsenic contamination in environmentally sensitive waterways. Our mission is to create technology that reduces water consumption, pollution and reduce the carbon footprint of mining globally while improving the health and safety of employees.

These efforts in conjunction with our developing technologies and potential revolutionary smelt free refining processes can change the World recovers all Rare Earth Elements from ore in captive capacity that creates zero toxic or free radical waste to the environment. We believe these projects fall within the scope of the Federal Funding is programs under or related to the Securing America's Critical Minerals Act. We have been in discussion with the offices of Federal representatives. It is Sidney's closely held belief that our laser technology could be to the Secure America's Critical Minerals Act and through efficient and environmentally friendly technology it could be pivotal to the Nation's goals for autonomy in securing rare earth element for our Nation's security and energy needs.

We believe our commitment to pursuing ESG initiatives can be achieved in parallel with building the long-term interests of our shareholders. The integration of sustainable business practices creates lasting results that benefit all our stakeholders, including our customers, employees, shareholders, investors, and the communities in which we live and



operate. Our approach to corporate sustainability is based on the U.N. Sustainable Development Goals and our commitment to achieving a more sustainable future.

Progress in all areas of operations continued to move forward during the fourth quarter. Significant progress was made in the planning for expansion of ESG integration, the Lucky Ben, and laser technology development. The following is a summary of our commitment to developing ESG compliance and summaries for the Lucky Ben and the Technology Division.

Sidney's Board of Directors is responsible for reviewing and overseeing corporate responsibility policies and programs. Sidney's executive team, including the Chief Executive Officers and Chief Operations Officer, oversees the implementation of these policies and coordinates our efforts to identify, address, train and report on our ESG risks and opportunities and foster a dialogue on these issues with ESG experts, employees, shareholders and other stakeholders. We are committed to strengthening the ESG segment of our operations and ensuring that our governance and operational approach addresses the ESG pillars as identified by the Exponential Education Institute.

<b>ESG pillars</b>  <b>Sustainable Development</b>	<b>Environmental</b> <ul style="list-style-type: none"> <li>• Climate Change</li> <li>• Greenhouse Gases (GHG)</li> <li>• Resource depletion</li> <li>• Waste and pollution</li> <li>• Deforestation</li> </ul>
	<b>Social</b> <ul style="list-style-type: none"> <li>• Working Conditions</li> <li>• Local and indigenous communities</li> <li>• Conflict regions</li> <li>• Health and safety</li> <li>• Human resources and equality</li> </ul>
	<b>Governance</b> <ul style="list-style-type: none"> <li>• Executive Compensation</li> <li>• Corruption and bribery</li> <li>• Political influence</li> <li>• Structure and diversity of boards</li> <li>• Managers</li> <li>• Fiscal policy</li> </ul>

ESG Pillar information source is Exponential Education Institute ESG Materials

Through ESG practices to include the transition from diesel- and gas-powered generators to solar power at the crew housing facilities and the Lucky Ben project site we will significantly reduce the carbon emissions at these locations. Significant efforts have been made to improve working conditions and the overall health and safety of personnel. Our efforts to engage the local communities and the Nez Perce Tribe for partnerships in clean water projects that focus on the eliminating pollutants from abandoned mine sites being discharged into environmentally sensitive waterways. These efforts are essential components as we expand the positive social and environmental impacts of the company.

### **Board Expansion Announced**

On September 23, 2022, Cameron Curriden joined the Board of Directors. Mr. Curriden is a highly successful, Investor, Entrepreneur, Web 3 Enthusiast and Family Man. He is the Principal and CEO of CJC Esteemed Partners. Cameron had

his beginnings in marketing and business development and in the early 2010's ventured into real estate investing, building a company from scratch to multimillion dollar valuation in 18 months. In the last 5 years, Cameron has been actively involved in over \$6.5 Billion in transactions. During that time, Cameron has founded and exited 3 companies and also has invested in and has sat on the advisory boards for multiple startup companies in the tech, entertainment and digital securities space. In 2020, he was nominated for the Top 100 people in Finance and in 2021 was listed as the top 40 under 40 Professionals in the US. Cameron is also very active in several charitable foundations involved in building homes for women coming off the streets in Houston and providing jobs and education as well as Microfinance in one of the poorest countries in the world, Burundi, Africa.

On September 28, 2022, Dr. Ryan Norman joined the Board of Directors. Dr. Norman is a scientist with 21 years of research experience. Dr. Norman received his Ph.D. in physics from Worcester Polytechnic Institute in 2008. His dissertation focused on the nuclear and particle physics of space radiation. He was a recipient of the NASA Graduate Student Research Program Fellowship from 2005-2008. After graduation, Dr. Norman was a postdoctoral scholar in the Nuclear Engineering department at the University of Tennessee, then was a postdoctoral scholar with the NASA Postdoctoral Program at Langley Research Center. Dr. Norman has served as a research professor of nuclear engineering and an adjunct professor of physics. He also has extensive project management experience, having managed multiple projects, including a \$4 Million per year research project with 14 investigators. Dr. Norman has co-authored over 60 research articles, presented at numerous international conferences, and is the recipient of multiple awards including the 2021 NASA Early Career Achievement Medal for "exceptional achievement in developing understanding of the radiation environment affecting aircraft and spacecraft". Dr. Norman is the co-founder of Coastal Virginia Gaelic Athletic Association, a 501c3 nonprofit, and served as the chairman for the 4 years and a board member for an additional 2 years before stepping down in 2018.

### **Technology Division**

We received the specialized optics from Raytheon ELCAN in December. Arrangements have been finalized with the Institute of Materials Research located at Washington State University for the mounting of optics manufactured by Raytheon ELCAN to the substrates of the optical bench. The optical bench is the critical component of the aiming system for the 4kw fiber laser. This mounting of the optics is a critical step in preparing for testing the laser unit at Colorado School of Mines.

### **Lucky Ben**

Early snow forced the shutdown of operations at the Lucky Ben project. We estimate we are within 6 feet of intersecting the primary vein structure. Progress was made on rehabilitation efforts on the main tunnel. The new storage and shop building is near completion and will be finished early next spring. The engineers with our contractor, Groundhog Mining & Milling Company, have advised us the goal of production within the next two seasons is achievable based upon the current progress at the Lucky Ben and the results of past and current geological sampling results. The mill permitting process for a mill and processing facility to be located at Lucky Ben.

Construction of the new shop and office building is nearly complete. The facility will be used to store equipment over the winter months. Site security was improved to the area and work to develop a solar power WiFi network is underway. We have identified two locations for solar power systems that will be set up once we are able to access the site. These systems will provide power for lighting in the mine and in the buildings. The solar systems will also power a full security and communication system that includes cameras equipped with artificial intelligence features and full night vision. The security systems are motion activated and have the capability to distinguish between a human, animals and movement of trees and shrubs caused by the wind.

We opened up access to approximately 150 additional feet of the original Lucky Ben tunnel in this quarter. These efforts to widen the tunnel included bolting operations and the installation of air and water lines. Construction began on the lower tunnel which is now referred to as Lucky Ben #2. Extensive work was done to secure the portal. Mineralization of the rock was beginning to show as we worked closer to intersecting the vein structure.

Talks with the Idaho Department of Commerce confirmed information that identifies the Lucky Ben Project and the Warren, Idaho area are within a federally designated opportunity investment zone. Management is continuing to develop information and identify what opportunities this will provide the company and our investors.

### **Forward Looking Statements**

Certain statements in this release constitute forward-looking statements. These statements include the capabilities and success of the Company's business and any of its products, services or solutions. The words "believe," "forecast," "project," "intend," "expect," "plan," "should," "would," and similar expressions and all statements, which are not historical facts, are intended to identify forward-looking statements. These forward-looking statements involve and are subject to known and unknown risks, uncertainties and other factors, any of which could cause the Company to not achieve some or all of its goals or the Company's previously reported actual results, performance (finance or operating) to change or differ from future results, performance (financing and operating) or achievements, including those expressed or implied by such forward-looking statements. More detailed information about the Company and the risk factors that may affect the realization of forward-looking statements is set forth in the Company's filings with OTC Markets, copies of which may be obtained from the OTC Markets website at <https://www.otcmarkets.com/index.html>. The Company assumes no, and hereby disclaims any, obligation to update the forward-looking statements contained in this press release. Please note that the Company believes that any revenue related calculations contained in this release are accurate and based on factual information, there can be no assurance that the Company will be able to achieve all projections due to number of business-related factors.

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

None

C. Describe the issuers' principal products or services.

Exploration and development of mineral deposits. Research and development of mining equipment and technology. Development of partnerships for the advancement of clean energy projects and clean water projects focused on mine water discharges from operating and abandoned mines.

### **5) Issuer's Facilities**

The goal of this section is to provide a potential investor 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, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

Sidney Resources Corporation currently leases the patented mining claims known the Lucky Ben Claim, Lucky Ben Extension, Hornet Claim, and the unpatented mining claims known as the Lucky Ben Extension West Claim and the Lucky Ben Extension South Claim, the Lucky Leland Claim, the Royal Richard Claim and the Dandy

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

Sidney Resources Corporation has 3 portable storage buildings located on the property. In addition, 3 above ground fuel storage tanks are located on the above properties. A large supply of mining timbers are now being stored on the Lucky Ben Claim. An ore pulverizer, sluice box, electrical generators, water tanks, water pumps and miscellaneous equipment and supplies are stored on site. A 12-foot heavy duty trailer. Sidney Resources Corporation issued 7 million shares of restricted common stock to Gary Mladjan for his designs of the Graduated Optical Collimator. Sidney Resources Corporation issued 750,000 shares of restricted common stock to Merger Mines Corporation for all patents and intellectual properties related to the Graduated Optical Collimator and all historic mine records and maps held which included over 200 maps and records of mines with a history of production of valuable minerals.

## 6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.**

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 an investor 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 shareholders.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Sean Rae Zalewski</u>	<u>CEO</u>	<u>Hartland, WI</u>	<u>2,250,000</u>	<u>Common</u>	<u>0.7</u>	_____
<u>Gregg Lindner</u>	<u>President</u>	<u>Minoqua, WI</u>	<u>20,450,000</u>	<u>Common</u>	<u>4.1</u>	_____
<u>Daniel Hally</u>	<u>COO</u>	<u>Clarkston, WA</u>	<u>3,806,016</u>	<u>Common</u>	<u>.76</u>	_____
<u>Sue Patti</u>	<u>Secretary</u>	<u>Delafield, WI</u>	<u>19,400,000</u>	<u>Common</u>	<u>3.8</u>	_____
<u>Leland Minerals, LLC</u>	<u>Owner of more than 5%</u>	<u>Spokane, WA</u>	<u>21,500,000</u>	<u>Common</u>	<u>6.7</u>	<u>Ward Leland, Owner</u> 2828 E 32 <sup>nd</sup> Ave Suite A Spokane, WA 99223 509-532-8330

<u>Cameron Curriden</u>	<u>Director</u>	<u>Houston, TX</u>	<u>0</u>	<u>NA</u>	<u>NA</u>	
<u>Ryan Norman</u>	<u>Director</u>	<u>Cocoa Beach, FL</u>	<u>0</u>	<u>NA</u>	<u>NA</u>	

## 7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. 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, or banking activities;

None

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

None

4. The entry 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

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 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.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Morgan E. Petitti, Esq  
Address 1: 118 W Streetsboro Road #317  
Address 2: Hudson, OH 44236

Phone: 330-697-8548  
Email: PetittiLaw@gmail.com

Accountant or Auditor

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

Investor Relations

Name: None  
Firm: None  
Address 1: None  
Address 2: None  
Phone: None  
Email: None

*All other means of Investor Communication:*

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

Other Service Providers

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

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

Name: Don Rolfe  
Firm: Merger Mines Corporation  
Nature of Services: Mining Engineering  
Address 1: 3714 W Industrial Loop Rd  
Address 2: Coeur d' Alene, ID 83815  
Phone: 208-664-8801  
Email: jmr626@centurytel.net

Name: Richard Morris  
Firm: NA

Nature of Services: Geologist  
Address 1: 2320 Bolivar RD  
Address 2: Spokane Valley, WA  
Phone: 509-927-2685  
Email: wrockhammer@gmail.com

Name: Nathan Hunt  
Firm: Groundhog Mining & Milling Company  
Nature of Services: Mining Engineering, Operational Planning, Construction, Safety Planning, Explosives & Blasting  
Address 1: 220 N Montana St  
Address 2: Dillon, MT 59725  
Phone: 406-439-5362  
Email: groundhog01@gmail.com

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

## 9) Financial Statements

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

- ☐ IFRS  
☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)<sup>6</sup>:

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

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

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- a. Audit letter, if audited;

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<sup>6</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.

- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

# Sidney Resources Corporation

## (An Exploration Stage Company)

### Compiled Financial Statements

For the Periods Ended December 31, 2022 and December 31, 2021



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## Independent Accountants' Compilation Report

To the Board of Directors  
Sidney Resources Corporation  
Lewiston, Idaho

Management is responsible for the accompanying financial statements of Sidney Resources Corporation (An Exploration Stage Company) which comprise the balance sheets as of December 31, 2022 and December 31, 2021 and the related statements of income for the three months and year ended December 31, 2022 and December 31, 2021 and for the period beginning March 4, 2003 (inception) through December 31, 2022, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

*CDA-CPA GROUP, PLLP*

Coeur d'Alene, ID

February 13, 2023

**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**BALANCE SHEETS**  
**DECEMBER 31, 2022 AND DECEMBER 31 2021**

	<u>12/31/22</u>	<u>12/31/21</u>
Assets		
Current Assets:		
Cash	\$ 80,953	\$ 401,061
Prepaid insurance	-	2,314
Prepaid lease	-	11,985
	<u>80,953</u>	<u>415,360</u>
Total Current Assets	80,953	415,360
Property and equipment, at cost:		
Fixed assets	21,373	20,215
Vehicles	11,000	11,000
	<u>32,373</u>	<u>31,215</u>
	32,373	31,215
Less accumulated depreciation	<u>(3,872)</u>	<u>(1,132)</u>
Net property and equipment	28,501	30,083
Other Assets:		
Prepaid mine lease - net of amortization	736,075	980,000
Intangible assets - net of amortization	1,215,000	1,050,000
Security deposit	3,995	3,995
Construction in progress	19,310	9,810
Lease acquisition costs	281,050	281,050
	<u>2,255,430</u>	<u>2,324,855</u>
Total Assets	<u>\$ 2,364,884</u>	<u>\$ 2,770,298</u>

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

**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**BALANCE SHEETS**  
**DECEMBER 31, 2022 AND DECEMBER 31 2021**

	<u>12/31/22</u>	<u>12/31/21</u>
Liabilities and stockholders' equity		
Current liabilities:		
Accounts payable	\$ 56,300	\$ 60,800
Credit cards due	30,656	13,515
Deposits	165,500	37,500
Accrued payroll	<u>19,155</u>	<u>-</u>
Total current liabilities	271,611	111,815
Stockholders' equity:		
Revenue sharing agreement	-	125,000
Warrants - 1,363,012 .0001 per warrant	136	-
Preferred stock - .0001 par value, authorized 10,000,000 shares, none issued	-	-
Common stock - .0001 par value, 500,000,000 shares authorized, 309,177,293 and 319,919,688 shares issued and outstanding, respectively	30,665	31,992
Paid in capital	9,388,207	9,655,919
Deficit adccumulated during the exploration period	<u>(7,325,735)</u>	<u>(7,154,428)</u>
Total stockholders' equity	<u>2,093,273</u>	<u>2,658,483</u>
Total liabilities and stockholders' equity	<u><u>\$ 2,364,884</u></u>	<u><u>\$ 2,770,298</u></u>

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

**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**STATEMENTS OF INCOME**  
**FOR THE THREE MONTHS AND THE YEAR ENDED DECEMBER 31, 2022 AND 2021**  
**AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2022**

	Three Months Ended		Year Ended		Since
	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>Inception</u>
<b>GROSS REVENUE</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>					
Advertising	\$ 9,393	\$ -	\$ 13,936	\$ 1,295	\$ -
Bank charges	184	-	265	-	-
Computer and internet	168	2,691	2,397	4,399	-
Education	-	-	200	-	-
Exploration costs	162,621	52,077	591,176	142,825	960,430
Amortization land lease	70,000	70,000	280,000	280,000	760,000
Fuel and equipment rent	-	4,186	-	4,186	-
Depreciation	685	685	2,740	1,132	48,750
Licenses and fees	350	-	2,185	-	-
Interest and finance charges	676	-	1,405	134	-
Insurance	-	1,155	8,779	4,147	-
Janitorial	365	-	1,745	-	-
Legal and accounting	4,275	4,230	23,438	10,165	-
Dues and subscriptions	1,859	73	2,635	73	-
Printing and postage	650	293	1,675	945	-
Office expenses	-	278	645	313	-
Officer wages	40,000	-	155,000	-	155,000
Rent	4,075	11,985	16,060	13,607	-
Professional fees	25,815	1,108	134,499	5,569	-
Repairs	-	2,229	-	5,418	-
Research and development	8,828	-	122,632	-	154,231
Storage	-	-	-	-	-
Supplies	4,908	3,911	13,028	10,067	-
Meals and entertainment	-	-	1,433	16,210	-
Taxes	-	-	195	22	-
Taxes - payroll	4,364	-	14,836	-	-
Telephone	280	811	1,548	1,370	-
Transfer fees	-	-	-	-	-
Travel	2,599	2,431	18,068	5,621	-
Utilities	968	-	3,629	-	-
Wages	23,012	-	103,248	-	-
Administrative costs	-	-	-	-	7,537,169
Consulting	14,934	65,900	118,152	1,619,900	-
Miscellaneous	93	-	16,258	-	-
Total expenses	<u>381,102</u>	<u>224,043</u>	<u>1,651,807</u>	<u>2,127,398</u>	<u>9,615,580</u>
Net loss before other income (expenses)	(381,102)	(224,043)	(1,651,807)	(2,127,398)	(9,615,580)
<b>OTHER INCOME (EXPENSES)</b>					
Relief of debt	-	-	-	13,420	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	1,480,500	-	1,480,500
<b>NET (LOSS) INCOME</b>	<u>\$ (381,102)</u>	<u>\$ (224,043)</u>	<u>\$ (171,307)</u>	<u>\$ (2,113,978)</u>	<u>\$ (7,325,735)</u>

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

**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE PERIODS ENDED DECEMBER 31, 2022 AND 2021**  
**AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2022**

	Year 12/31/2022	Year 12/31/2021	Since Inception
<b>Cash flows from operating activities</b>			
<b>Net Income (Loss)</b>	\$ (171,307)	\$ (2,113,978)	\$ (7,325,735)
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	(135,000)	-	(135,000)
Stock for services	283,421	-	283,421
Stock for services cancelled	(1,480,500)	-	(1,480,500)
Stock errors in prior periods	(2,000)	-	(2,000)
Depreciation and amortization	246,665	281,132	718,675
Increase (decrease) in accounts payable	(4,500)	(10,130)	3,336
Increase (decrease) in accrued liabilities	36,296	11,809	49,812
(Increase) decrease in prepaid expenses	14,299	(18,294)	(9,995)
Increase (decrease) in deposits	128,000	(48,100)	165,500
Total Adjustments	(913,319)	216,417	(406,751)
Net cash provided (used) by operating activities	(1,084,626)	(1,897,561)	(7,732,486)
<b>Cash flow from investing activities</b>			
Purchase of Intangible Assets	(165,000)	(1,050,000)	(2,896,050)
Gross proceeds on sale of equipment	-	-	30,683
Cash payments for the purchase of property	(1,158)	(41,025)	(64,781)
Cash payments for building in progress	(9,500)	-	(9,500)
Net cash provided (used) by investing activities	(175,658)	(1,091,025)	(2,939,648)
<b>Cash flow from financing activities</b>			
Proceeds from issuance of common stock	940,040	3,326,349	10,627,951
Proceeds from issuance of warrants	136	-	136
Proceeds from revenue sharing agreement	-	-	125,000
Net cash provided (used) by financing activities	940,176	3,326,349	10,753,087
Net increase (decrease) in cash and equivalents	(320,108)	337,763	80,953
Cash and equivalents, beginning of year	401,061	63,298	-
<b>Cash and equivalents, end period</b>	<b>\$ 80,953</b>	<b>\$ 401,061</b>	<b>\$ 80,953</b>

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

**SIDNEY RESOURCES CORPORATION**

(An Exploration Stage Company)

**STATEMENT OF SHAREHOLDERS' EQUITY**

For the Period Beginning March 4, 2003 (Inception) through December 31, 2022

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

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

**SIDNEY RESOURCES CORPORATION**

(An Exploration Stage Company)

**STATEMENT OF SHAREHOLDERS' EQUITY (Continued)**

For the Period Beginning March 4, 2003 (Inception) through December 31, 2022

	Revenue Sharing	Warrants	Preferred	Common Stock		Additional	Deficit	
	Agreement	Shares	Stock	Shares	Amount	Contributed	Accumulated	
						Capital	During	Total
							Exploration	
							Period	
<b>Balance at December 31, 2013</b>	-	-	-	91,916,830	9,192	3,487,395	(3,264,759)	231,828
Revenue Sharing	\$ 105,000	-	-	-	\$ -	\$ -	\$ -	\$ 105,000
Stock sales	-	-	-	700,000	70	6,930	-	7,000
Stock for services	-	-	-	13,500,000	1,350	113,400	-	114,750
Net Loss for the year ended	-	-	-	-	-	-	(134,759)	(134,759)
<b>Balance at December 31, 2014</b>	105,000	-	-	106,116,830	10,612	3,607,725	(3,399,518)	323,819
Revenue Sharing	20,000	-	-	-	-	-	-	20,000
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(75,588)	(75,588)
<b>Balance at December 31, 2015</b>	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,475,106)	\$ 268,231
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(15,848)	(15,848)
<b>Balance at December 31, 2016</b>	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,490,954)	\$ 252,383
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,000,000	2,400	57,600	-	60,000
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(42,654)	(42,654)
<b>Balance at December 31, 2017</b>	\$ 125,000	-	-	130,116,830	\$ 13,012	\$ 3,665,325	\$ (3,533,608)	\$ 269,729
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,570,000	2,457	58,968	-	61,425.00
Stock for services	-	-	-	76,000,000	7,600	459,200	-	466,800.00
Net loss for the year ended	-	-	-	-	-	-	(534,126)	(534,126)
<b>Balance at December 31, 2018</b>	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,067,737)	\$ 263,828
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(32,436)	(32,436)
<b>Balance at December 31, 2019</b>	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,100,173)	\$ 231,389
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	8,000,000	800	199,200	-	200,000
Error in 2017 Stock issue	-	-	-	(1,000,000)	100	100	-	-
Stock for services	-	-	-	30,600,000	3,060	1,951,940	-	1,955,000
Net loss for the year ended	-	-	-	-	-	-	(940,278)	(940,278)
<b>Balance at December 31, 2020</b>	\$ 125,000	-	-	268,286,830	\$ 26,829	\$ 6,334,733	\$ (5,040,451)	\$ 1,446,111
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(5,000)	-	-	20,632,858	2,063	713,286	-	710,350
Error in Prior Year Stock Issue	5,000	-	-	3,000,000	300	(300)	-	5,000
Stock for services	-	-	-	28,000,000	2,800	2,608,200	-	2,611,000
Net loss for the year ended	-	-	-	-	-	-	(2,113,977)	(2,113,978)
<b>Balance at December 31, 2021</b>	\$ 125,000	-	-	319,919,688	\$ 31,992	\$ 9,655,919	\$ (7,154,428)	\$ 2,658,483
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(135,000)	136	-	6,655,173	428	939,612	-	805,176
Error in Prior Year Stock Issue	-	-	-	(40,500)	(4)	4	-	-
Stock errors in prior periods	10,000	-	-	-	-	(12,000)	-	(2,000)
Stock for services	-	-	-	1,942,932	179	283,242	-	283,421
Stock for services cancelled	-	-	-	(19,300,000)	(1,930)	(1,478,570)	-	(1,480,500)
Net loss for the year ended	-	-	-	-	-	-	(171,307)	(171,307)
<b>Balance at December 31, 2022</b>	\$ -	\$ 136	-	309,177,293	\$ 30,665	\$ 9,388,207	\$ (7,325,735)	\$ 2,093,273

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



**Sidney Resources Corporation**  
**(An Exploration Stage Company)**  
**Notes to Financial Statements**  
**December 31, 2022 and December 31, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**History**

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

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

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

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

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

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

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

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

**Sidney Resources Corporation**  
**(An Exploration Stage Company)**  
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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**Financial Statement Presentation**

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

**An Exploration Stage Company**

The Company is an Exploration Stage Company since it is engaged in the search for mineral deposits, which are not in the development or productions stage. As an exploration stage company, the Company will present, since inception, results on its statements of operations, stockholders' equity and cash flows.

**Cash and Cash Equivalents**

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

**Property and Equipment**

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

**Lease Acquisition Costs**

Lease acquisition cost of \$281,050 at December 31, 2022 and December 31, 2021, primarily includes costs incurred to build and improve the road on the leased land. Since mining has not commenced, no amortization expense has been recognized for the periods presented. Amortization will be recorded using the units-of-production method when mining begins.

**Environmental Liabilities**

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

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates**

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

**Research and Development Costs Charged to Expense as Incurred**

Expenditures for research activities relating to development and improvement are charged to expense as incurred. Such expenditures amounted to \$68,618 in the three months ended December 31, 2022 and \$389,911 in the year ended December 31, 2022.

**Revenue Recognition**

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

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

**NOTE 2 – INCOME TAXES**

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

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**NOTE 2 – INCOME TAXES (Continued)**

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

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

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

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

The Company has no significant differences between book and tax accounting. At December 31, 2022 and December 30, 2021, the Company had an estimated tax loss carry-forward of approximately \$7,600,000 and \$7,000,000. Due to uncertainties as to future profitability, the value of the net operating loss carry forward is fully reserved and no valuation allowance has been booked.

**NOTE 3 – MINERAL LEASE INTANGIBLE ASSETS**

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

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**NOTE 3 – MINERAL LEASE INTANGIBLE ASSETS**

The lease guarantees Sidney Resources Corporation the exclusive rights and options to lease the Lucky Ben Mine Group Properties and mineral rights located within the Warren Mine District of Idaho. The lease will be amortized over 60 months. Amortization for the year ended December 31, 2022 was \$280,000 and for the year ended December 31, 2021 was \$280,000 and accumulated amortization was \$700,000 at December 31, 2022 and \$420,000 at December 31, 2021.

In the second quarter 2021 the company acquired certain mining technology from Gary Mladjan Company for 7,000,000 shares of restricted stock valued at \$.15 per share. Amortization will begin when the technology is put into service. In the first quarter 2022 the Company acquired patents and mine records from Merger Mines for 750,000 shares of stock valued at \$.22 per share. Amortization will begin when put into use.

**NOTE 4 – RELATED PARTIES**

The officers and members of the Board of Directors have received stock and cash as compensation, amounts paid to date was as follows, includes past Directors and Officers:

		<u>Cash</u>	<u>Stock Shares</u>	<u>Stock Value</u>
Balance	1/1/2022	\$ 81,000	99,125,953	\$ 2,514,645
	Additions	70,000	-	-
	Cancelled	-	(19,300,000)	(1,480,500)
Balance	12/31/2022	<u>\$ 151,000</u>	<u>79,825,953</u>	<u>\$ 1,034,145</u>

**NOTE 5 – REVENUE SHARING AGREEMENT**

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

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**NOTE 6 – STOCKHOLDERS' EQUITY**

**Revenue Sharing Agreement**

See note 5 for information concerning this arrangement.

**Common Stock**

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

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

There were 309,177,293 shares outstanding as of December 31, 2022 and 319,919,688 outstanding at December 31, 2021.

**Preferred Stock**

The Company is authorized at 10,000,000 shares of Preferred stock, with a par value of \$.0001 per share, authorized as of December 31, 2022 and December 31, 2021. There were 0 shares outstanding. The unissued shares of Preferred stock may be divided into and issued in designated series from time to time by one or more resolutions adopted by the Board of Directors.

**Warrants and Options**

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

**NOTE 7 – COMMITMENTS**

Effective October 1, 2021 the company had entered into a yearly lease for company offices in Coeur d'Alene, Idaho. The lease is for \$3,595 per month, and 3 months were prepaid as of December 31, 2021. At December 31, 2022 there was no prepaid lease.

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**NOTE 8 – COMPENSATED ABSENCES AND PROPERTY TAX ACCRUALS**

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

**NOTE 9 - GOING CONCERN**

The Company has not generated significant revenues or profits to date. This factor among others may indicate the Company will be unable to continue as a going concern. The Company's continuation as a going concern depends upon its ability to generate sufficient cash flow to conduct its operations and its ability to obtain additional sources of capital and financing. Management continues to look for additional capital through stock sales and/or minimum royalty payments on production, minimizing debt load to meet its working capital obligations in 2022 and beyond. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

**NOTE 10 – STOCK-BASED COMPENSATION**

At various times during the life of the company it has issued stock for services, supplies and other costs. The company recorded an expense as of average trading value of the stock at the time of issue and an increase in the value of stock. The stock is restricted for one year but has no vesting requirements. For the year ended December 31, 2022 the company issued 750,000 shares of stock at \$.22 per share for patents and mining records, 1,192,932 shares for service. For the year ended December 31, 2021, the company issued 20,800,000 shares for services at market value and 7,000,000 shares for mining technology at \$.15 per share and \$200,000 for equipment at \$.06 per share.

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

Since inception the Company has issued 142,301,579 shares valued at \$3,006,876 for services, 20,500,000 shares valued at \$1,450,000 for lease acquisition, 293,750 valued at \$21,375 for equipment which was capitalized, 275,000 valued at \$8,250 for supplies, 7,000,000 shares valued at \$1,050,000 for mining technology, and 750,000 shares valued at \$165,000 for patents and mining records.

**NOTE 11 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 13, 2023, the date on which the financial statements were issued.



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**NOTE 11 – SUBSEQUENT EVENTS (Continued)**

**Board Expansion Announced**

On September 23, 2022, Cameron Curriden joined the Board of Directors. Mr. Curriden is a highly successful, Investor, Entrepreneur, Web 3 Enthusiast and Family Man. He is the Principal and CEO of CJC Esteemed Partners. Cameron had his beginnings in marketing and business development and in the early 2010's ventured into real estate investing, building a company from scratch to multimillion dollar valuation in 18 months. In the last 5 years, Cameron has been actively involved in over \$6.5 Billion in transactions. During that time, Cameron has founded and exited 3 companies and also has invested in and has sat on the advisory boards for multiple startup companies in the tech, entertainment and digital securities space. In 2020, he was nominated for the Top 100 people in Finance and in 2021 was listed as the top 40 under 40 Professionals in the US. Cameron is also very active in several charitable foundations involved in building homes for women coming off the streets in Houston and providing jobs and education as well as Microfinance in one of the poorest countries in the world, Burundi, Africa.

On September 28, 2022, Dr. Ryan Norman joined the Board of Directors. Dr. Norman is a scientist with 21 years of research experience. Dr. Norman received his Ph.D. in physics from Worcester Polytechnic Institute in 2008. His dissertation focused on the nuclear and particle physics of space radiation. He was a recipient of the NASA Graduate Student Research Program Fellowship from 2005-2008. After graduation, Dr. Norman was a postdoctoral scholar in the Nuclear Engineering department at the University of Tennessee, then was a postdoctoral scholar with the NASA Postdoctoral Program at Langley Research Center. Dr. Norman has served as a research professor of nuclear engineering and an adjunct professor of physics. He also has extensive project management experience, having managed multiple projects, including a \$4 Million per year research project with 14 investigators. Dr. Norman has co-authored over 60 research articles, presented at numerous international conferences, and is the recipient of multiple awards including the 2021 NASA Early Career Achievement Medal for "exceptional achievement in developing understanding of the radiation environment affecting aircraft and spacecraft". Dr. Norman is the co-founder of Coastal Virginia Gaelic Athletic Association, a 501c3 nonprofit, and served as the chairman for the 4 years and a board member for an additional 2 years before stepping down in 2018.

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**NOTE 11 – SUBSEQUENT EVENTS (Continued)**

**Technology Division**

We received the specialized optics from Raytheon ELCAN in December. Arrangements have been finalized with the Institute of Materials Research located at Washington State University for the mounting of optics manufactured by Raytheon ELCAN to the substrates of the optical bench. The optical bench is the critical component of the aiming system for the 4kw fiber laser. This mounting of the optics is a critical step in preparing for testing the laser unit at Colorado School of Mines.

**Lucky Ben**

Progress was made on rehabilitation efforts on the main tunnel. The new storage and shop building is near completion and will be finished early next spring. The engineers with our contractor, Groundhog Mining & Milling Company, have advised us the goal of production within the next two seasons is achievable based upon the current progress at the Lucky Ben and the results of past and current geological sampling results. The mill permitting process for a mill and processing facility to be located at Lucky Ben. Site security was improved to the area and work to develop a solar power Wi-Fi network is underway.

Talks with the Idaho Department of Commerce confirmed information that identifies the Lucky Ben Project and the Warren, Idaho area are within a federally designated opportunity investment zone. Management is continuing to develop information and identify what opportunities this will provide the company and our investors.

## 10) Issuer Certification

### *Principal Executive Officer:*

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

The certifications shall follow the format below:

I, Sean Rae Zalewski certify that:

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

February 22, 2023 [Date]

/s/SEAN RAE ZALEWSKI [CEO's Signature]

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

### *Principal Financial Officer:*

I, Daniel S Hally certify that:

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

February 22, 2023 [Date]

/s/DANIEL S HALLY [CFO's Signature]

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