

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

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

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service:** To submit an application, visit [Gateway](#) to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.
2. **Publish Initial Disclosure:** Upload the following documents through OTCIQ:
 - Annual Report for the most recently completed fiscal year.
 - All Quarterly Reports for the Current Fiscal Year.

Annual or Quarterly Reports are composed of:

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

Qualifying Financial Statements include:

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

3. **Publish Attorney Letter:** 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:

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

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

- **Attorney Letter Agreement:** The attorney for the company must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#).
 - **Attorney Letter:** After the attorney reviews the company's disclosure, publish the "Attorney Letter With Respect to Current Information" through OTCIQ. Attorney Letters must be in accordance with the [Attorney Letter Guidelines](#).
4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
 5. **OTC Markets Group Processing of Reports:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
 6. **Ongoing Requirements:** To qualify for Current Information on an ongoing basis, companies must:
 - Publish reports through OTCIQ on the following schedule:
 - Quarterly Report within **45 days** of the quarter end
 - Annual Report within **90 days** of the fiscal year end
 - Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
 - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.
 - Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

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

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

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information).

Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material event occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.³

Material corporate events may include:

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

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

Sidney Resources Corporation

101 Mill St Warren, ID 83671

509-552-9858

<http://sidneyresources.com/>

dan@sdrccorp.com

Quarterly Report

For the period ending June 30, 2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

374,112,851 as of June 30, 2024 (*Current Reporting Period Date or More Recent Date*)

368,614,921 as of December 31, 2023 (*Most Recent Completed Fiscal Year End*)

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

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

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

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

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

NA

Current State and Date of Incorporation or Registration: Sidney Resources Corporation – August 25, 2009, Idaho.

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

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

None

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

None

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

None

Address of the issuer's principal executive office:

101 Mill Street, Warren, Idaho 83671
1225 2nd Street, Clarkston, WA 99403

Address of the issuer's principal place of business:

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

Mailing address: 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:

2) Security Information

Transfer Agent

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

Publicly Quoted or Traded Securities:

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

Trading symbol:	<u>SDRC</u>	
Exact title and class of securities outstanding:	<u>COMMON</u>	
CUSIP:	<u>826151102</u>	
Par or stated value:	<u>0.0001</u>	
Total shares authorized:	<u>500,000,000</u>	as of date: <u>June 30, 2024</u>
Total shares outstanding:	<u>374,112,851</u>	as of date: <u>June 30, 2024</u>
Total number of shareholders of record:	<u>2043</u>	as of date: <u>June 30, 2024</u>

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

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

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

Exact title and class of the security:	<u>Serial Preferred Stock</u>	
Par or stated value:	<u>0.0001</u>	
Total shares authorized:	<u>10,000,000</u>	as of date: <u>June 30, 2024</u>
Total shares outstanding:	<u>1,800,000</u>	as of date: <u>June 30, 2024</u>
Total number of shareholders of record:	<u>2</u>	as of date: <u>June 30, 2024</u>

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

Security Description:

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

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

The holders of Common Stock are entitled at all times to vote for each share and to such dividends as the Board of Directors may in its sole discretion, from time to time, legally declare, subject, however to the voting and dividend rights if any of the holders of the Serial Preferred Stock. In the event of any liquidation, dissolution or winding up of the Corporation, the remaining assets of the Corporation after the payment of all debts and necessary expenses, subject, however, to the rights of the holders of the Serial Preferred Stock then outstanding, if any, shall be distributed among the holders of the Common Stock pro rata in accordance with their respective holdings. The Common Stock is subject to all of the terms and provisions of the Serial Preferred Stock as fixed by the Board of Directors as hereinafter provided.

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

The Serial Preferred Stock may be issued, from time to time, in one or more series with such distinctive serial designations as the Board of Directors may establish and such Serial Preferred Stock: (a) may have such voting powers, full or limited, or may be without voting powers; (b) may be subject to redemption at such time or times and at such prices; (c) may be entitled to receive dividends (which may be cumulative or non-cumulative) at such rate or rates, on such conditions, and at such times and payable in preference to, or in such relation to, the dividends payable on any other class or classes or series of stock; (d) may have such rights upon the dissolution of, or upon any distribution of the assets of, the Corporation; (e)

may be made convertible into, or exchangeable for, shares of any other class or classes or of any other series of the same or any other class or classes of stock of the Corporation, at such price or prices or at such rates of exchange, and with such adjustments; and (f) shall have such other relative, participating, optional or special rights, qualifications, limitations or restrictions thereof, all as shall hereafter be stated and expressed in the resolution or resolutions providing for Directors pursuant 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 the rights of holders of the company's securities that have occurred over the reporting period covered by this report.**

None

3) Issuance History

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

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

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

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>12/31/2020</u> Common: <u>269,790,830</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 canceled)	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>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 & 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 & 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 & 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 & 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 & 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 & 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</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

						<u>2016</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 & 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 Mladian</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 Shaff 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 & 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 & 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 & 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 & 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 & 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 & 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 & 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. & 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 & 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 & 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 & 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 & 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 1999 Irrevocable 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 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 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 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 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 DIDERRICH JR MARY KAY 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 GAWRONSKI & 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 & 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 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>

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

<u>09/05/2023</u>	<u>NEW</u>	<u>2,500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Natalia Myers	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/05/2000</u>	<u>NEW</u>	<u>25,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	DP ARTIST 401K PSP	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/14/2023</u>	<u>NEW</u>	<u>7,500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Corey Schram	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/14/2023</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	MERRY HARDY & STEVE AMBROSE	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/21/2023</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Sean Rae Zalewski	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/05/2023</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Blake & Sarah Rigel	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/06/2023</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Michael Reisel	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/13/2023</u>	<u>NEW</u>	<u>800,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Roy & Stephanie Sternes	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>68,750</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Bryce Petty	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>68,750</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Connor Fuchs	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Brent Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/20/2023</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Edward & Kristin Maas	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>11/21/2023</u>	<u>NEW</u>	<u>1,666,667</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	Robert Rynders	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/01/2023</u>	<u>NEW</u>	<u>225,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	DP Artist 401K PSP	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/01/2023</u>	<u>NEW</u>	<u>666,667</u>	<u>Common</u>	<u>0.1500</u>	<u>YES</u>	Victor Ratiu	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>1,333,334</u>	<u>Common</u>	<u>0.1500</u>	<u>YES</u>	James M Boland Revocable Trust	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>900,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Brent Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>1,350,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Mary Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>450,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Michael Wyland*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/12/2023</u>	<u>NEW</u>	<u>750,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Joseph Haak*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/13/2023</u>	<u>NEW</u>	<u>1,850,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>YES</u>	Wesley Cathcart*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/28/2023</u>	<u>NEW</u>	<u>4,500</u>	<u>Common</u>	<u>\$0.30</u>	<u>YES</u>	Blake Rigel Cust Amelia UWJ*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/28/2023</u>	<u>NEW</u>	<u>15,000</u>	<u>Common</u>	<u>\$0.30</u>	<u>YES</u>	Blake Rigel Cust Eli * UWJ*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>

12/28/2023	<u>NEW</u>	250,000	<u>Common</u>	\$0.30	<u>YES</u>	Blake & Sarah Rigel*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/18/2024	<u>NEW</u>	1,000,000	<u>Common</u>	\$0.10	<u>YES</u>	Red Beryl Mining Company	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	10,500	<u>Common</u>	\$0.30	<u>YES</u>	Blake Rigel Cust Amelia	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Kim Thomas*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
01/29/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	James & Lori Heinen*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
02/05/2024	<u>NEW</u>	300,000	<u>Common</u>	0.10	<u>YES</u>	Merry Hardy & Steve Ambrose*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
03/07/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Tom & Jeanne Binder*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
03/07/2024	<u>NEW</u>	450,000	<u>Common</u>	\$0.01	<u>YES</u>	Robert & Lorraine Schaff*	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
04/05/2024	<u>NEW</u>	1,087,430	<u>Common</u>	\$0.2299	<u>YES</u>	Amy Guerra	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
04/08/2024	<u>NEW</u>	650,000	<u>Common</u>	\$0.10	<u>YES</u>	William Thomas Baker*	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
04/26/2024	<u>NEW</u>	650,000	<u>Common</u>	\$0.10	<u>YES</u>	William Thomas Baker*	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
05/01/2024	<u>NEW</u>	1,000,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Corey Schram	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
05/03/2024	<u>NEW</u>	800,000	<u>Preferred</u>	\$0.2500	<u>YES</u>	Boland Charitable Trust of 2018	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
Shares Outstanding on Date of This Report:									
<u>Ending Balance</u>			<u>Ending Balance:</u>						
Date <u>06/30/2024</u>			Common: <u>374,112,851</u>						
Preferred: <u>1,800,000</u>									

Example: A company with a fiscal year end of December 31st 2023, 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, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

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

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	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. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
07/13/2023	\$35,000.00	\$35,000.00	\$4,017.04	12/31/2024	The share price was set as the market price on date of issuance. Price per share \$0.1265	Daniel S. Hally	Loan
07/17/2023	\$150,000	\$150,000	\$17,211.60	12/31/2024	The share price was set as the market price on date of	Gregg R. Lindner	Loan

					issuance. Price per share \$0.1289		
07/13/2023	\$200,000	\$200,000	\$23,145.21	12/31/2024	The share price was set as the market price on date of issuance. Price per share \$0.1265	James M. Boland Revocable Trust	Loan
07/13/2023	\$100,000	\$100,000	\$11,605.48	12/31/2024	The share price was set as the market price on date of issuance. Price per share \$0.1265	Sean Rae Zalewski	Loan
07/14/2023	\$350,000	\$350,000	\$40,504.11	12/31/2024	The share price was set as the market price on date of issuance. Price per share \$0.1295	Sue & Stephan Maas	Loan

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

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

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

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

4) Issuer's Business, Products and Services

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

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

Sidney Resources Corporation: 2nd Quarter FY2024 Activities Summary

1. Warren District Operations and Ore Testing Overview

In the second quarter of FY 2024, Sidney Resources Corporation made significant progress in the Warren District, particularly in the areas of ore testing and extraction process refinement. The company continued its collaboration with Western Frontier Exploration and Mining Contractors to improve ore concentration techniques and optimize its milling process. The partnership with PTOE Laboratories has been crucial in addressing the challenges posed by the district's complex ores.

We are continuing to adjust the milling process to improve efficiency by reducing the volume of silicates reporting to the concentrates. We have processed an estimated 500 tons of ore and have produced 1,381,830 grams of processed concentrates in 3 stages of concentration. This translates to 48,742.659 ounces ready for reconcentration and leaching.

Key Personnel

A major development this quarter was the addition of Guy Saco, a highly respected Mining Engineer with extensive experience in complex ore processing. His role has been pivotal in guiding the evaluation and planning for potential upgrades to the milling and recovery processes. Extensive leach testing is being conducted to resolve the recovery process for the precious metals contained in the ore.

Milling Process Adjustments and Equipment Evaluation

This quarter, Sidney Resources Corporation focused on evaluating potential upgrades to its milling equipment to enhance the efficiency and output quality. The current discussions involve the possible introduction of advanced concentrators and spirals designed to improve the sorting and recovery of precious metals and rare earth elements from the complex ores of the Warren District.

Evaluation of Spirals for Precious Metal Sorting: Spirals are being considered as a key addition to the milling circuit. These devices utilize gravitational forces to sort and concentrate precious metals such as gold, silver, and platinum group metals (PGMs) from lighter silicate materials. The potential introduction of spirals is expected to significantly enhance the milling process, enabling more precise separation and higher recovery rates of valuable metals.

Consideration of Advanced Concentrators: Advanced concentrators are also under evaluation as part of the potential upgrades to the milling circuit. These concentrators would play a critical role in improving the recovery of valuable minerals by increasing the grade of the material before it undergoes further processing. The introduction of these concentrators could enhance the efficiency of the milling operations, especially in dealing with the high-density ores of the Warren District.

Plans for Facility Expansion

As part of the ongoing evaluations, Sidney Resources is developing plans for the potential expansion of its milling facilities to better handle the growing volumes of ore and to improve the recovery of all precious metals and rare earth elements. The expansion would include the installation of new sorting and concentration equipment, specifically designed to address the complex nature of the district's ores.

This expansion is aimed at increasing the capacity and precision of the milling operations, ensuring that the full range of valuable elements within the ore—such as iridium, osmium, and various rare earth elements—can be effectively processed and recovered.

Metallurgical Testing and Complex Ore Challenges

The metallurgical testing of ores from the Warren District continues to be a crucial aspect of optimizing recovery processes. The complexity of these ores, particularly due to the presence of iridium, osmium, and other PGMs, requires specialized testing techniques.

Challenges with Traditional Fire Assays: Traditional fire assay methods, commonly used to quantify precious metals, can prove ineffective or yield inaccurate results when dealing with complex ores containing iridium and osmium. These elements can cause issues such as low reporting or even invalidation of the assay due to their high melting points and chemical resistance. Sidney Resources has thus explored more advanced metallurgical testing techniques, including ICP-MS (Inductively Coupled Plasma Mass Spectrometry) and XRF (X-ray Fluorescence), to achieve more accurate assessments of the ore's metal content.

Specialized Techniques: Given the unique challenges posed by the Warren District's ore, the company is employing specialized techniques such as selective leaching, advanced pyro-metallurgical methods, and customized fluxes in assays. These techniques are essential for accurately recovering and quantifying iridium, osmium, and other PGMs, ensuring that the valuable components of the ore are fully accounted for and efficiently extracted.

High-Grade Concentrate

The ongoing evaluations and improvements in the milling process have led to the production of high-grade concentrates. For instance, a 1-gallon bucket of dried and crushed concentrate (approximately 150 mesh) weighs 33 pounds, highlighting the high density and quality of the material processed in the Warren District.

Discovery of Rare Earth Elements

In addition to precious metals, the continued testing and milling have resulted in the identification of several rare earth elements, including Cerium, Yttrium, and Thorium. These findings underscore the diverse and valuable nature of the Warren District's ore deposits, providing Sidney Resources Corporation with the opportunity to capitalize on a broader range of high-value elements.

Strategic Importance of Offtake Agreements

As Sidney Resources Corporation continues to produce high-quality concentrates from the Warren District, securing the right offtake agreements has become a strategic economic priority. Given the complexity of the ore and its rich content of precious metals and rare earth elements, finding the right buyers is essential to maximize the value of the concentrates. The intricacy of the ore, which includes significant quantities of platinum group metals (PGMs) such as iridium and osmium, requires buyers with specialized capabilities to fully realize the economic potential of these materials.

Challenges in Finding the Right Buyer

Identifying the appropriate buyers for these concentrates is a complex challenge, given the technical requirements for processing and the market's niche nature. Many potential buyers may lack the necessary expertise or facilities to process the full range of precious metals and rare earth elements present in the ore. Sidney Resources Corporation is engaged in conversations with several potential concentrate buyers. The corporation's efforts are focused on securing agreements with companies that possess the necessary technological capabilities and market reach to handle the specialized processing requirements of our concentrates.

Engagement with a Specialized Recovery Company

Among the ongoing discussions, Sidney Resources is in advanced talks with a company that specializes in the recovery of platinum group metals. This company has the technical expertise and infrastructure needed to process the complex ores of the Warren District, particularly in recovering valuable PGMs like iridium and osmium. Plans are currently being made for representatives from this company to visit the Warren District property. This visit will allow them to assess the site's capabilities firsthand and explore potential synergies for a long-term partnership.

The successful establishment of an offtake agreement with this or a similar specialized company would significantly enhance Sidney Resources Corporation's ability to monetize its ore production while ensuring that the concentrates are processed to their full economic potential.

2. Evaluation of Geology for Meteorite Strike

Introduction

In an innovative geological study, Steve Dobson, Chief Geologist at Western Frontier Exploration and Mining Company, proposed that a meteoric impact might be the source of the rich ore deposits within the Warren District Project. If confirmed, this theory could significantly alter the geological understanding of the region and its mining potential.

Geological Evidence

Dobson's research has identified a 30-plus square mile semi-circular depression within the Idaho Batholith, characterized by a layered stratified mafic igneous mass within an alkaline QMP Intrusive body. Geological evidence suggests that this structure may have resulted from a significant meteoric event during the Cretaceous/Tertiary period. The absence of Paleozoic strata, except for some remnants on the depression's rim, further supports this impact hypothesis.

Impact on Precious Metal Deposits

The Warren District, known for its placer gold and silver deposits, has revealed new insights through ongoing operations and milling tests. These findings have uncovered the presence of platinum group metals within hydrothermal conduits, suggesting a unique chemical composition that could be linked to an extraterrestrial origin. The complex mixture of elements, including iron, gold, silver, iridium, and osmium, adds further weight to the hypothesis of a meteoric impact.

Outreach to Educational Institutions

Recognizing the potential significance of Dobson's hypothesis, Sidney Resources Corporation is proactively reaching out to highly qualified educational institutions to consider launching an extensive study of the Warren Mining District. The goal of this outreach is to engage top-tier universities and research institutions in a collaborative effort to conduct thorough geological and geophysical research. This study would aim to confirm the meteoric impact hypothesis and further explore the implications for mining and mineral recovery in the region.

Sidney Resources is particularly interested in partnering with institutions that specialize in planetary geology, impact cratering, and mineralogy. Such a partnership would not only validate Dobson's findings but also provide valuable educational and research opportunities, contributing to the broader scientific understanding of meteorite impacts and their economic significance.

Comparative Analysis with Other Impact Sites

Dobson's hypothesis draws parallels with other significant meteorite impact sites, such as the Beaverhead impact site on the Idaho-Montana border and the Sudbury Basin in Ontario, Canada. These sites exhibit similar geological disruptions and the presence of PGMs, further supporting the possibility that the Warren District could host one of the most valuable mining sites in the United States.

3. Strategic Advisory and Collaborations Advisory Expansion

Introduction

Sidney Resources Corporation has strategically expanded its advisory team to strengthen its leadership as the company navigates through critical growth phases. The appointment of Andrew Prelea, a seasoned industry leader, marks a significant milestone in the company's journey toward operational excellence and international expansion.

About Andrew Prelea

Andrew Prelea is the CEO of VAST Resources PLC, a London-listed mining and resource development company with operations in Romania and Zimbabwe. With over two decades of experience in the mining sector, Prelea is recognized for his expertise in identifying undervalued assets and transforming them into high-yield ventures. His strategic vision and global experience are expected to play a crucial role in Sidney Resources Corporation's efforts to scale its operations and optimize its resource base.

Strategic Vision

As a strategic advisor, Prelea will provide insights into global market trends, identify new growth opportunities, and advise on best practices for project management and operational efficiency. His expertise in navigating complex regulatory environments and securing financing for large-scale projects will be invaluable as Sidney Resources expands its operations both domestically and internationally.

Impact on Sidney Resources Corporation

Under Prelea's guidance, Sidney Resources aims to enhance its operational capabilities, streamline project timelines, and maximize the profitability of its mining ventures. His involvement is anticipated to accelerate the company's transition from exploration to production, particularly in high-potential areas like the Warren District. Furthermore, his extensive network within the global mining community will facilitate new partnerships, investment opportunities, and technological collaborations, positioning Sidney Resources as a competitive player on the international stage.

Establishment of Non-Profit Initiative

Introduction

In line with its commitment to corporate social responsibility, Sidney Resources Corporation has launched a new non-profit initiative called the "Order of the Guardians." This Idaho-based organization embodies the company's dedication to fostering community well-being and environmental stewardship.

Mission and Objectives

The "Order of the Guardians" is committed to promoting physical health, environmental conservation, and social equity. The initiative seeks to address key issues within the communities where Sidney Resources operates, focusing on sustainable development, health education, and the protection of vulnerable populations. By leveraging the company's resources and expertise, the organization aims to create a lasting positive impact on both local communities and the broader environment.

Key Activities

In May 2024, the "Order of the Guardians" took an active role in a regional training session aimed at combating violence against women. This initiative provided critical technical expertise and support to local law enforcement and social service agencies, highlighting the organization's commitment to addressing social challenges. The training session was part of a broader effort to empower communities, enhance safety, and promote gender equality, aligning with the non-profit's mission to foster a safer and more inclusive society.

Future Plans

Looking ahead, the "Order of the Guardians" plans to expand its impact through various programs focused on environmental sustainability and health promotion. Planned initiatives include community clean-up drives, health education workshops, and partnerships with local schools and health centers. Additionally, the organization is exploring collaborations with other non-profits, government agencies, and private sector partners to amplify its efforts and achieve greater social impact.

Integration with Sidney Resources Corporation

The establishment of the "Order of the Guardians" not only reflects Sidney Resources Corporation's commitment to corporate social responsibility but also represents a strategic move to build stronger relationships with the communities it serves. By addressing social and environmental issues, the company aims to enhance its corporate reputation, foster goodwill, and contribute to the long-term sustainability of its operations. The initiative also offers a platform for employees to engage in meaningful volunteer work, further strengthening the bond between the company and its workforce.

4. Renewable Energy Initiative with Airborne Motorworks

Partnership Overview

In pursuit of sustainability and innovation, Sidney Resources Corporation has partnered with Airborne Motorworks to explore renewable energy solutions, particularly focusing on wind energy for its operations. This partnership involves the installation of wind monitoring equipment at the Warren District project site to assess the feasibility and effectiveness of wind energy technology.

Environmental Commitment

This initiative underscores Sidney Resources Corporation's commitment to environmental stewardship and its pursuit of innovative energy solutions. By potentially reducing the environmental impact of its mining and milling operations, the company aims to secure a sustainable power source that aligns with its long-term environmental and operational goals.

5. Laser Mining Technology Update: Ongoing Evaluation and Design Needs

We are evaluating the design and testing needs of our cutting-edge laser mining technology, but extensive work is moving at a slower pace as we focus on developing revenue. Our focus has been on assessing the performance of the laser unit,

particularly in terms of its spauling speed—a critical factor in the effectiveness of the mining process. The insights gained from our initial trials have been instrumental in refining the operational parameters of the laser technology. We are dedicated to ensuring that the laser unit operates at peak efficiency, safely breaking down material at an accelerated pace.

One of the key challenges we continue to evaluate is the management of heat generated during the spauling process, which has the potential to impact the delicate components of the mirror array system. Our research team is actively exploring advanced methods to mitigate these heat-related issues. This includes the development of improved mirror motion control systems and the integration of sophisticated moisture filters to protect the laser unit from air system failures due to moisture. These innovations are crucial to enhancing the reliability and safety of our laser mining technology.

6. Expanding Engagement and Acquiring Irish Metals:

Our ongoing negotiations and strategic planning sessions aim to expand our engagement and explore the positive impacts of acquiring Irish Metals. This acquisition is seen as a strategic move to enhance our capabilities in metal recovery and refining, particularly with the innovative technologies that Irish Metals brings to the table. By integrating their expertise and advanced technologies, we aim to set new benchmarks in the mining industry for efficiency and environmental responsibility.

Conclusion

The second quarter of FY 2024 has been a period of substantial progress and strategic advancement for Sidney Resources Corporation. From significant improvements in the Warren District's ore testing and milling processes to the ongoing evaluation of critical equipment upgrades, the company has demonstrated its commitment to optimizing operations and enhancing efficiency. The addition of key personnel like Guy Saco and the strategic advisory role of Andrew Prelea further underscore our dedication to assembling a world-class team capable of navigating complex challenges and capitalizing on growth opportunities.

Our efforts to secure valuable offtake agreements, spearheaded by CEO Sean Rae Zalewski, highlight the strategic importance of finding the right partners to process our complex ores. These initiatives are critical to unlocking the full economic potential of the precious metals and rare earth elements within the Warren District. Additionally, the proactive outreach to educational institutions to validate the meteoric impact hypothesis exemplifies our forward-thinking approach to leveraging scientific research for long-term gain.

Sidney Resources Corporation's continued focus on innovation, sustainability, and strategic partnerships is at the heart of our commitment to growing shareholder value. As we advance into the next phase of our journey, we remain dedicated to executing our strategy with precision, enhancing operational efficiencies, and expanding our market reach. Our achievements this quarter are a testament to our ability to drive growth and deliver outstanding value to our shareholders, while upholding our responsibility to the communities we serve and the environment we steward.

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.

Thank you for your continued support and confidence in Sidney Resources Corporation. We look forward to updating you on our progress in the coming quarters.

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

Irish Metals, LLC

- C. Describe the issuers' principal products or services.

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

5) Issuer's Facilities

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

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

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

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

The Company owns 6 unpatented lode claims and 1 unpatented placer claim that are located adjacent to the Hornet Claim near Warren, Idaho.

The company has stored at the Warren District Project site over 3000 pounds (48,742 ounces) of concentrates at that are available for leaching and the recovery precious metals once the metallurgy testing is complete and the leach process has been identified. In excess of 10 tons #3 concentrate and over 300 tons of tailings are prepared for sale in offtake agreements. We are awaiting chemical analysis testing to confirm the estimated values of the concentrates.

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	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>2,750,000</u>	<u>Common</u>	<u>0.766</u>	_____
<u>Gregg Lindner</u>	<u>Director</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 nd Ave Suite A Spokane, WA 99223 509-532-8330
<u>Ryan Norman</u>	<u>Director</u>	Cocoa Beach, FL	<u>0</u>	<u>NA</u>	<u>NA</u>	<u>Ryan Norman</u>
<u>Michael Irish</u>	<u>Director</u>	Coeur d' Alene, ID	<u>10,050,000</u>	<u>Common</u>	<u>2.97</u>	<u>Michael Irish</u>
<u>Chantel Greene</u>	<u>President</u>	Lapwai, ID	<u>0</u>	<u>NA</u>	<u>NA</u>	<u>Chantel Greene</u>
<u>Corey Schram</u>	<u>Director</u>	Ripon, WI	<u>14,185,920</u> <u>1,000,000</u>	<u>Common</u> <u>Preferred</u>	<u>3.950</u> <u>35.714</u>	<u>Corey Schram</u>

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

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

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

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

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 4th 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/
Website: <http://sidneyresources.com/>

Other Service Providers

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

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

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

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

9) Disclosure & Financial Information

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

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

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

- IFRS
 U.S. GAAP

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

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

Describe the qualifications of the person or persons who prepared the financial statements:⁵ Practice and Industry Specializations: Financial accounting and reporting, Income tax planning and preparation for business and individuals. Audit and attest (Governmental, nonprofit and private), Outsourced CFO, Accounting system design and internal controls. Professional Activities: An active member in American Institute of Public accountants (AICPA) and Idaho Society of Public Accountants (ISCPA), Past Board member of ISCPA, Past Treasurer, Coeur d'Alene Public Library Foundation, Past President of Leadership Coeur d'Alene class of 2011. Certifications: CPA – Idaho. Education: The University of Idaho - B.S., Finance, 1998, The University of Idaho - B.S., Economics, 1998

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

⁵ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.



Sidney Resources Corporation
(An Exploration Stage Company)

Compiled Financial Statements

For the Periods Ended June 30, 2024 and December 31, 2023

Table of Contents

Independent Accountants' Compilation Report	1
Balance Sheets	2-3
Statements of Income	4
Statements Cash Flows	5
Statement of Shareholders' Equity	6-8
Notes to Financial Statements	9-19



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 June 30, 2024 and December 31, 2023 and the related statements of income for the three months and six months ended June 30, 2024 and June 30, 2023 and for the period beginning March 4, 2003 (inception) through June 30, 2024, 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

August 7, 2024

SIDNEY RESOURCES CORPORATION
(An Exploration Stage Company)
BALANCE SHEETS
JUNE 30, 2024 AND DECEMBER 31 2023

	<u>06/30/24</u>	<u>12/31/23</u>
Assets		
Current Assets:		
Cash	\$ 267,529	607,683
Total Current Assets	267,529	607,683
Property and equipment, at cost:		
Fixed assets	31,720	25,273
Vehicles	122,582	92,636
	154,302	117,909
Less accumulated depreciation	(39,067)	(10,407)
Net property and equipment	115,235	107,502
Other Assets:		
Prepaid mine lease - net of amortization	1,503,970	1,643,970
Intangible assets - net of amortization	1,215,000	1,215,000
Security deposit	22,695	22,695
Construction in progress	335,163	332,223
Lease acquisition costs	281,050	281,050
Goodwill	1,385,000	1,385,000
	4,742,878	4,879,938
 Total Assets	 <u>\$ 5,125,642</u>	 <u>\$ 5,595,123</u>

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

SIDNEY RESOURCES CORPORATION
(An Exploration Stage Company)
BALANCE SHEETS
JUNE 30, 2024 AND DECEMBER 31 2023

	06/30/24	12/31/23
Liabilities and stockholders' equity		
Current liabilities:		
Accounts payable	\$ -	\$ 56,300
Credit cards due	39,360	(3,981)
Deposits	65,500	110,249
Accrued interest	86,727	41,851
Deposits-in-transit	-	132,693
Total current liabilities	191,587	337,112
Longterm liabilities:		
Convertible promissory notes	750,000	750,000
Total long-term liabilities	750,000	750,000
Total liabilities	941,587	1,087,112
Stockholders' equity:		
Revenue sharing agreement	-	-
Warrants - 2,013,012 .0001 per warrant	56,551	251
Preferred stock - .0001 par value, 10,000,000 shares authorized, 1,800,000 and zero shares issued and outstanding, respectively	450,000	-
Common stock - .0001 par value, 500,000,000 shares authorized, 373,462,851 and 368,614,912 shares issued and outstanding, respectively	6,488,215	6,087,065
Paid in capital	9,388,207	9,388,207
Deficit adccumulated during the exploration period	(12,198,918)	(10,967,512)
Total stockholders' equity	4,184,055	4,508,011
Total liabilities and stockholders' equity	\$ 5,125,642	\$ 5,595,123

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 ENDED JUNE 30, 2024 AND 2023
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH JUNE 30, 2024

	Three Months Ended		Six Months Ended		Since
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	Inception
<u>GROSS REVENUE</u>	\$ -	\$ -	\$ -	\$ -	\$ -
<u>EXPENSES</u>					
Advertising	\$ 816	\$ 8,829	\$ 110,666	\$ 12,692	\$ -
Bank charges	489	292	1,039	560	-
Computer and internet	892	339	2,503	742	-
Exploration costs	101,204	15,474	162,414	488,532	3,460,941
Amortization land lease	70,000	70,000	140,000	140,000	1,180,000
Fuel and equipment rent	125,454	-	244,131	-	-
Depreciation	22,683	685	28,660	1,370	83,945
Licenses and fees	211	-	281	187	-
Interest and finance charges	22,438	1,516	44,877	2,993	-
Insurance	7,155	7,014	7,261	7,514	-
Janitorial	6,000	345	12,000	943	-
Legal and accounting	90	4,377	2,120	19,132	-
Dues and subscriptions	2,037	1,477	3,247	2,762	-
Printing and postage	511	129	970	801	-
Office expenses	1,148	155	1,148	726	-
Officer wages	125,667	57,500	264,667	85,250	672,751
Rent	28,911	32,280	59,656	32,280	-
Professional fees	23,541	20,179	41,047	38,203	-
Repairs	3,762	-	24,884	4,000	-
Research and development	-	238	-	366	154,649
Supplies	2,827	446	7,283	6,831	-
Taxes - payroll	6,292	3,195	10,135	6,347	-
Telephone	338	276	677	554	-
Travel	2,320	10,886	8,313	18,951	-
Utilities	-	646	-	1,614	-
Wages	-	15,380	177	30,791	-
Administrative costs	-	-	-	-	8,861,054
Consulting	6,500	10,926	6,500	10,926	-
Miscellaneous	-	27	28,552	133	-
Total expenses	561,484	262,611	1,213,406	915,200	14,413,340
Net loss before other income (expenses)	(561,484)	(262,611)	(1,213,406)	(915,200)	(14,413,340)
<u>OTHER INCOME (EXPENSES)</u>					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	-	-	1,480,500
Miscellaneous	-	577	-	577	577
Cancelled Conversion Agreement	-	-	(18,000)	-	(76,000)
NET (LOSS) INCOME	\$ (561,484)	\$ (262,034)	\$ (1,231,406)	\$ (914,623)	\$ (12,198,918)

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 JUNE 30, 2024 AND 2023
AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH JUNE 30, 2024

	<u>Six Months</u> <u>6/30/2024</u>	<u>Six Months</u> <u>6/30/2023</u>	<u>Since</u> <u>Inception</u>
Cash flows from operating activities			
Net Income (Loss)	<u>\$ (1,231,406)</u>	<u>\$ (914,623)</u>	<u>\$ (12,198,922)</u>
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	-	-	(77,000)
Stock for services	-	-	297,171
Stock for services cancelled	-	-	(1,480,500)
Stock errors in prior periods	-	-	(2,000)
Interest	44,876	-	86,728
Depreciation and amortization	168,660	141,370	1,173,870
(Increase) decrease in prepaid expenses	-	-	2,111
Increase (decrease) in accounts payable	-	-	3,336
Increase (decrease) in accrued liabilities	31,742	(1,040)	27,764
Increase (decrease) in deposits	<u>(132,693)</u>	<u>(18,700)</u>	<u>146,800</u>
Total Adjustments	<u>112,585</u>	<u>121,630</u>	<u>178,280</u>
Net cash provided (used) by operating activities	<u>(1,118,821)</u>	<u>(792,993)</u>	<u>(12,020,642)</u>
Cash flow from investing activities			
Purchase of Intangible Assets	-	-	(2,896,050)
Gross proceeds on sale of equipment	-	-	30,683
Cash payments for the purchase of property	(36,393)	-	(186,710)
Cash payments for building in progress	<u>(2,940)</u>	<u>-</u>	<u>(325,353)</u>
Net cash provided (used) by investing activities	<u>(39,333)</u>	<u>-</u>	<u>(3,377,430)</u>
Cash flow from financing activities			
Proceeds from issuance of common stock	368,000	758,800	14,340,350
Proceeds from issuance of preferred stock	450,000	-	450,000
Proceeds from issuance of warrants	-	115	251
Proceeds from revenue sharing agreement	-	-	125,000
Proceeds from convertible promissory notes	<u>-</u>	<u>-</u>	<u>750,000</u>
Net cash provided (used) by financing activities	<u>818,000</u>	<u>758,915</u>	<u>15,665,601</u>
Net increase (decrease) in cash and equivalents	(340,154)	(34,078)	267,529
Cash and equivalents, beginning of year	<u>607,683</u>	<u>80,953</u>	<u>-</u>
Cash and equivalents, end period	<u>\$ 267,529</u>	<u>\$ 46,875</u>	<u>\$ 267,529</u>

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 June 30, 2024

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

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

SIDNEY RESOURCES CORPORATION

(An Exploration Stage Company)

STATEMENT OF SHAREHOLDERS' EQUITY (Continued)

For the Period Beginning March 4, 2003 (Inception) through June 30, 2024

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

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

SIDNEY RESOURCES CORPORATION

(An Exploration Stage Company)

STATEMENT OF SHAREHOLDERS' EQUITY (Continued)

For the Period Beginning March 4, 2003 (Inception) through June 30, 2024

	Warrants	Preferred Stock		Common Stock		Additional	Deficit	
	Shares	Shares	Amount	Shares	Amount	Contributed	Accumulated	Total
						Capital	During	
							Exploration	
							Period	
Balance at December 31, 2022	\$ 136	-	\$ -	309,177,293	\$ 30,665	\$ 9,388,207	\$ (7,325,735)	\$ 2,093,273
Stock sales	115	-	-	31,950,128	3,399,650	-	-	3,399,765
Stock for acquisitions	-	-	-	22,000,000	2,585,000	-	-	2,585,000
Stock for services	-	-	-	137,500	13,750	-	-	13,750
Stock for conversion	-	-	-	5,350,000	58,000	-	-	58,000
Net loss for the 12 months ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
*	-	-	-	-	-	-	4	4
Balance at December 31, 2023	\$ 251	-	\$ -	368,614,921	\$ 6,087,065	\$ 9,388,207	\$ (10,967,512)	\$ 4,508,011
Stock sales	-	1,800,000	450,000	1,397,930	283,150	-	-	733,150
Stock warrants for services	56,300	-	-	650,000	-	-	-	56,300
Stock for services	-	-	-	1,000,000	100,000	-	-	100,000
Stock for conversion	-	-	-	1,800,000	18,000	-	-	18,000
Net loss for the 3 months ended	-	-	-	-	-	-	(1,231,406)	(1,231,406)
*	-	-	-	-	-	-	-	-
Balance at June 30, 2024	\$ 56,551	1,800,000	\$450,000	373,462,851	\$ 6,488,215	\$ 9,388,207	\$ (12,198,918)	\$ 4,184,055

[Remaining section intentionally blank]

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History

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

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

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

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

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

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

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

For the 2nd quarter ended June 30, 2024 the Company issued 1,397,930 shares of common stock valued at \$283,150; 1,000,000 shares of common stock issued for services valued at \$100,000; 1,800,000 shares valued at \$18,000 through conversion and issued 1,800,000 of preferred stock valued at \$450,000. In exchange for accrued accounting services totaling \$56,300, warrants were issued. Subsequently, these warrants were exchanged for 650,000 common stock shares.

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.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Acquisition Costs

Lease acquisition cost of \$281,050 at June 30, 2024 and December 31, 2023, 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.

Use of Estimates

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

Revenue Recognition

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

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 2 – INCOME TAXES

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

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

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

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 June 30, 2024 and December 30, 2022, 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.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

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 3rd quarter of 2020, or if the Company fails to do major mining work by the end of December 31 in any year where mining work was not completed. The lease was paid with the issue of 20,000,000 shares of restricted stock. There will be a royalty payment that will be 6% of net smelter returns. The value of the stock is be reflected in prepaid expenses.

The lease guarantees Sidney Resources Corporation the exclusive rights and options to lease the Lucky Ben Mine Group Properties and mineral rights located within the Warren Mine District of Idaho. The lease will be amortized over 60 months. Amortization for the second quarter ended June 30, 2024 was \$140,000 and for the three months ended June 30, 2024 was \$70,000 and accumulated amortization was \$1,120,000 at June 30, 2024 and \$980,000 at December 31, 2024.

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

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

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

NOTE 4 – 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	12/31/2023	\$ 151,000	79,825,953	\$ 1,034,145
	Additions	-	-	-
	Cancelled	-	-	-
Balance	6/30/2024	<u>\$ 151,000</u>	<u>79,825,953</u>	<u>\$ 1,034,145</u>

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 5 – REVENUE SHARING AGREEMENT

During the 4th quarter of 2014 the Company entered into agreements with investors whereby the investor will receive a share of the Company's profit. The investors were limited to \$5,000 investment and a maximum of 140 investors. In exchange for the cash injection the investors will receive .143% of the profits annually that are specific to the Lucky Ben Mine Project. The Company collected no money for the year ended June 30, 2024 and none during the year ended December 31, 2022. In 2021 A deposit was moved to Revenue Sharing after determining the deposit was for the Revenue Sharing program, and a revenue sharing agreement for \$5,000 was converted into 50,000 shares of common stock. For the year ended December 31, 2022 revenue sharing amounts of \$115,000 was converted into 1,150,000 shares of common stock.

NOTE 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 June 30, 2024 and as of December 31, 2022. An error was corrected decreasing the shares issued by 40,500 for the period ended March 31, 2022 and an error increasing the shares issued by 3,000,000 shares during the year ended December 31, 2021.

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

There were 374,462,851 shares outstanding as of June 30, 2024 and 368,614,912 outstanding at December 31, 2023.

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 June 30, 2024 and December 31, 2023. 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. There were 1,800,000 shares outstanding as of June 30, 2024 and zero outstanding at December 31, 2023.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 6 – STOCKHOLDERS’ EQUITY (continued)

Warrants and Options

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

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 \$4,035 per month.

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 2023 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.

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 10 – STOCK-BASED COMPENSATION (continued)

Since inception the Company has issued 143,439,079 shares valued at \$3,180,626 for services, 32,500,000 shares valued at \$2,650,000 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, and 10,000,000 shares valued at \$1,385,000 for acquisitions.

NOTE 11 – ACQUISITIONS

On February 17, 2023, the Company acquired 100% of the shares of Irish Metals, LLC, a developer of new technologies and processes for mining and other industries. As a result of the acquisition, the Company is expected to focus on clean refining technologies and environmental clean-up.

In addition to the completed acquisition comes the engagement of Mike Irish as the new Sidney Resources Chief Scientific Officer.

On February 17, 2023, the company released 10,000,000 shares valued at \$1,385,000. As of the acquisition date, no significant assets or liabilities were identified, which means that the entire amount was allocated to goodwill. None of the goodwill recognized is expected to be tax-deductible.

NOTE 12 – CONVERTIBLE PROMISSORY NOTES

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

Conversion - repayment premium upon sale of the company.

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

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 12 – CONVERTIBLE PROMISSORY NOTES (continued)

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

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

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

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

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

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 7, 2024, the date on which the financial statements were issued.

Sidney Resources Corporation 2nd Quarter Activities Summary (March 30, 2024 - June 30, 2024)

Warren District Operations and Ore Testing

During the second quarter, our team at the Warren District continued to advance our ore testing through the test mill. Collaborating with Western Frontier Exploration and Mining Contractors, we focused on concentrating ore and refining our extraction processes. Several laboratories, including PTOE Laboratories, renowned for their expertise in complex ores, received our samples for detailed analysis. In addition, Mike Irish provided valuable insights into the metallurgy required for precious metal extraction. We are pleased to announce that Guy Saco, a highly respected Mining Engineer with extensive experience in complex ore processing, has joined the Western Frontier team. Guy's expertise is proving instrumental in the ongoing development of our milling and recovery processes.

Sidney Resources Corporation
(An Exploration Stage Company)
Notes to Financial Statements
June 30, 2024 and December 31, 2023

NOTE 13 – SUBSEQUENT EVENTS (continued)

Strategic Advisory and Collaborations

We are excited to welcome Andrew Prelea, CEO of VAST Resources PLC, to Sidney Resources Corporation as a strategic advisor. Andrew's extensive experience and successful track record in project expansions will be invaluable as we continue to grow and enhance our operations.

Establishment of Order of the Guardians Non-Profit

In alignment with our commitment to social responsibility and community well-being, we established an Idaho non-profit organization, Order of the Guardians. This organization focuses on empowering physical health and recognizing the intrinsic link between a healthy environment and individual well-being. In May, Order of the Guardians provided technical expertise for a regional training session in central Idaho, concentrating on the response and investigation of violence against women.

Renewable Energy Initiative with Airborne Motorworks

Sidney Resources Corporation entered into a strategic collaboration with Airborne Motorworks to explore renewable energy solutions for our operations. Airborne Motorworks is at the forefront of developing efficient wind energy technologies. As part of this collaboration, they will install wind monitoring equipment at our Warren District project site to assess its feasibility for housing wind energy technology. This initiative aims to supply sustainable power to our mining and milling operations, underscoring our commitment to environmental stewardship and innovative energy solutions.

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.

August 13, 2024 [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.

August 13, 2024 [Date]

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

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