

## **Alternative Reporting Standard: Disclosure Guidelines for the Pink<sup>®</sup> 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”)<sup>1</sup> 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.<sup>2</sup>

### **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:

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<sup>1</sup> 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.

<sup>2</sup> 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.<sup>3</sup>

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

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

## **Sidney Resources Corporation**

101 Mill St Warren, ID 83671

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509-552-9858

<http://sidneyresources.com/>

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

# **Annual Report**

**For the period ending December 31, 2023 (the "Reporting Period")**

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

368,614,921 as of December 31, 2023 (*Current Reporting Period Date or More Recent Date*)

309,199,293 as of December 31, 2022 (*Most Recent Completed Fiscal Year End*)

### **Shell Status**

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

### **Change in Control**

Indicate by check mark whether a Change in Control<sup>4</sup> of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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<sup>4</sup> "Change in Control" shall mean any events resulting in:

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

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

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

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>December 31, 2023</u>
Total shares outstanding:	<u>368,614,921</u>	as of date: <u>December 31, 2023</u>
Total number of shareholders of record:	<u>2035</u>	as of date: <u>December 31, 2023</u>

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

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**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>December 31, 2023</u>
Total shares outstanding:	<u>0</u>	as of date: <u>December 31, 2023</u>
Total number of shareholders of record:	<u>0</u>	as of date: <u>December 31, 2023</u>

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

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**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 &amp; Mary Girardi</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/12/2021</u>	<u>NEW</u>	<u>350,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Robert Borst &amp; Ellen Borst</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/14/2021</u>	<u>NEW</u>	<u>600,000</u>	<u>Common</u>	<u>.040</u>	<u>YES</u>	<u>John Shortsleve</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/19/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.040</u>	<u>YES</u>	<u>Kenneth Salzman</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2021</u>	<u>NEW</u>	<u>875,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Kimberly Gray</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Travis Tiede &amp; Emily Tiede</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/21/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Travis Tiede</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/25/2021</u>	<u>NEW</u>	<u>714,286</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Charles Dwyer &amp; Jodi Dwyer</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2021</u>	<u>NEW</u>	<u>875,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Ian Vedder</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Cody Kees</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2021</u>	<u>NEW</u>	<u>300,000</u>	<u>Common</u>	<u>.035</u>	<u>YES</u>	<u>Guy Tiede &amp; Jodie Tiede</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/04/2021</u>	<u>New</u>	<u>375,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Sean Rae Zalewski</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/04/2021</u>	<u>New</u>	<u>625,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Bolland 2018 Charitable Trust</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/10/2021</u>	<u>New</u>	<u>1,000,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Barry Scott Chavin 1999 Irrevocable Living Trust</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

<u>05/12/2021</u>	<u>New</u>	<u>300,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Chad Phillips &amp; Sarah Phillips</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/17/2021</u>	<u>New</u>	<u>1,250,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Corey Schram</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/17/2021</u>	<u>New</u>	<u>1,250,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Bolland Charitable Trust of 2016</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/17/2021</u>	<u>New</u>	<u>1,250,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>Sean Rae Zalewski</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/18/2021</u>	<u>New</u>	<u>625,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>James Scherrer</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/18/2021</u>	<u>New</u>	<u>1,000,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Greg Monfre</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/18/2021</u>	<u>New</u>	<u>625,000</u>	<u>Common</u>	<u>.040</u>	<u>Yes</u>	<u>The James Bolland Family Trust of</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 &amp; Elizabeth Eggleston</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/25/2021</u>	<u>New</u>	<u>7,000,000</u>	<u>Common</u>	<u>.15</u>	<u>Yes</u>	<u>Gary Mladjan</u>	<u>Purchase of Tech Design</u>	<u>Restricted</u>	<u>Exempt</u>
<u>05/27/2021</u>	<u>NEW</u>	<u>1,428,572</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Red Beryl Mining Company</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/01/2021</u>	<u>New</u>	<u>7,500,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Sue Patti</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/01/2021</u>	<u>New</u>	<u>400,000</u>	<u>Common</u>	<u>.035</u>	<u>Yes</u>	<u>Gregg Lindner</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/26/2021</u>	<u>New</u>	<u>500,000</u>	<u>Common</u>	<u>.0250</u>	<u>YES</u>	<u>Adam Matson*</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/26/2021</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>.0250</u>	<u>Yes</u>	<u>Greg Monfre*</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/01/2021</u>	<u>NEW</u>	<u>2,000,000</u>	<u>Common</u>	<u>0.150</u>	<u>YES</u>	<u>Daniel S Hally</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/01/2021</u>	<u>NEW</u>	<u>5,000,000</u>	<u>Common</u>	<u>0.150</u>	<u>YES</u>	<u>Gregg Lindner</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/15/2021</u>	<u>NEW</u>	<u>1,250,000</u>	<u>Common</u>	<u>0.040</u>	<u>YES</u>	<u>Robert A Rynders</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>

<u>08/10/2021</u>	<u>NEW</u>	<u>800,000</u>	<u>Common</u>	<u>0.0025</u>	<u>YES</u>	<u>Robert Schaff*</u>	<u>Cash</u>	<u>Restricted</u>	<u>Exempt</u>
<u>08/10/2021</u>	<u>NEW</u>	<u>400,000</u>	<u>Common</u>	<u>0.05</u>	<u>YES</u>	<u>Vance Freer*</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>08/10/2021</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.05</u>	<u>YES</u>	<u>Lowell Jay</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/17/2021</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.06</u>	<u>YES</u>	<u>Donald Kirst</u>	<u>Equipment Purchase</u>	<u>Restricted</u>	<u>Exempt</u>
<u>09/17/2021</u>	<u>NEW</u>	<u>250,000</u>	<u>Common</u>	<u>0.06</u>	<u>YES</u>	<u>Gay Marie Ellsworth</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>

<u>11/01/2021</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.10</u>	<u>YES</u>	<u>Robert A 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 &amp; CO*</u>	<u>Certificate Correction</u>	<u>Unrestricted</u>	<u>Exempt</u>
<u>01/31/2022</u>	<u>NEW</u>	<u>4,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Columbia Stock Transfer*</u>	<u>Certificate Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/01/2022</u>	<u>NEW</u>	<u>435,920</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Corey Schram</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/04/2022</u>	<u>NEW</u>	<u>43,572</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Kenneth Salzman</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/04/2022</u>	<u>NEW</u>	<u>93,723</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Robert Borst Ellen Borst</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/04/2022</u>	<u>NEW</u>	<u>125,000</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>John Shortsleeve</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>02/09/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.100</u>	<u>YES</u>	<u>Robert A Schaff Lorraine Schaff</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/21/2022</u>	<u>NEW</u>	<u>750,000</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Merger Mines Corporation</u>	<u>Services</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/24/2022</u>	<u>NEW</u>	<u>871,840</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Robert Rynders</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>03/30/2022</u>	<u>NEW</u>	<u>108,980</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Red Beryl Mining Company</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/05/2022</u>	<u>Cancelled</u>	<u>4,900,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Gregg R. Lindner</u>	<u>Cancelled</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/05/2022</u>	<u>Cancelled</u>	<u>7,000,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Sue Patti</u>	<u>Cancelled</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/05/2022</u>	<u>Cancelled</u>	<u>6,400,000</u>	<u>Common</u>	<u>0.00</u>	<u>NA</u>	<u>Daniel S Hally</u>	<u>Cancelled</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/18/2022</u>	<u>NEW</u>	<u>174,368</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Tyler &amp; Heather Frisbie</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/18/2022</u>	<u>NEW</u>	<u>217,960</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Suzanne Konicke</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>NEW</u>	<u>65,338</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Barbara Hale- Richlen &amp; Matthew Richlen</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>

<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Edward &amp; Lillie Stark</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Sebastian &amp; Roxanne Caravella</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Dean &amp; Clare Zimmerman</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>Cancelled</u>	<u>250,000</u>	<u>Common</u>	<u>0.00</u>	<u>NO</u>	<u>Deborah Follo</u>	<u>Issuance Correction</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>NEW</u>	<u>435,920</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>James E Scherrer</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>04/29/2022</u>	<u>NEW</u>	<u>43,572</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Robert &amp; Mary Girardi</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/07/2022</u>	<u>NEW</u>	<u>43,592</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Benjamin C Petitti</u>	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/07/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Jeffrey J. &amp; Shelly Forslund</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>06/24/2022</u>	<u>NEW</u>	<u>108,980</u>	<u>Common</u>	<u>0.2294</u>	<u>NO</u>	<u>Boland Charitable Trust of 2016</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Alfred Eckhart*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Brent Wyland*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Carol &amp; Jerome Liss*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Clarence W. Watts*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/11/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>James &amp; Lori Heinen*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Jody Eckhart*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Joseph Haak*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Kim Thomas*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Mary Wyland*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/12/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Michael Wyland*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Phillip Campbell*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>100,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Sara Diaz &amp; Jose Guerrero*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Scott Raymond*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>

<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Shurts Living Trust*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/13/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Tom &amp; Jeanne Binder*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>50,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Wayne Houpt*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>Wesley Cathcart*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>200,000</u>	<u>Common</u>	<u>0.0175</u>	<u>YES</u>	<u>Ashton Lindner*</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>07/14/2022</u>	<u>NEW</u>	<u>1,000,000</u>	<u>Common</u>	<u>0.1200</u>	<u>YES</u>	<u>Mitch Mortensen*</u>	<u>SERVICES</u>	<u>Restricted</u>	<u>Exempt</u>
<u>10/27/2022</u>	<u>NEW</u>	<u>500,000</u>	<u>Common</u>	<u>0.025</u>	<u>YES</u>	<u>Barry Scott Chavin 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 &amp; JOHN GAWRONSKI</u>	<u>CASH</u>	<u>Restricted</u>	<u>Exempt</u>
<u>12/16/2022</u>	<u>NEW</u>	<u>150,000</u>	<u>Common</u>	<u>0.1000</u>	<u>YES</u>	<u>DON R ROLFE &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 UWI*	<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 * UWI*	<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>
Shares Outstanding on Date of This Report:									
<u>Ending Balance</u>	<u>Ending Balance:</u>								
Date <u>12/31/2023</u>	Common: <u>368,614,921</u>								
Preferred: 0									

**Example:** A company with a fiscal year end of December 31<sup>st</sup> 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 and agreement between Mortensen and Mike Drew, CEO & President for services in 2012. The shares had not been issued per the agreement for services that Mortensen had provided. The issuance of shares corrected the error. The shares issued on 10/27/2022 to Barry Scott Chavin 1999 Irrevocable Living Trust were acquired on 6/25/2020 but were not issued because of a communication error with the stock transfer agent. The shares issued on 10/27/2022 to Adam Matson were acquired on 5/21/2021 but were not issued because of a communication error with the stock transfer agent. 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 Shortleeve 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.

## 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	\$560.00	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	\$2400.00	12/31/2024	The share price was set as the market price on date of issuance. Price per share \$0.1289	Gregg R. Lindner	Loan
07/13/2023	\$200,000	\$200,000	\$3,200.00	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	\$1,600.00	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	\$5,600	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](http://www.OTCMarkets.com).

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

### **Sidney Resources Corporation** **Fourth Quarter Activities Report**

#### **Executive Summary:**

In March we announced our new President Chantel Greene. She is the founder and Chief Executive Officer of Xexus Greene Energy, LLC. A 100% Native American and woman owned consulting company. In a reciprocal agreement Sidney Resources Corporation, CEO, Sean Rae Zalewski, will serve as President of Xexus Green Energy, LLC. With this news the company also announced the successful transition of President Gregg Lindner to a Board of Directors position. His over three decades of experience continues to be of significant value as he provides leadership in Sidney's ongoing evaluation of growth in future commercial real estate and logistics endeavors.

On March 3, 2023, the company appointed Corey Schram of AFK Corp an automated grey and ductile iron foundry to the Sidney team! Mr. Schram has over 35 years of experience in operations and management in the foundry industry. He enjoys being a part of the manufacturing industry in the United States that creates a backbone for America's industries and has participated in many different venture capital, private equity, and real estate opportunities over the last decade. Under Corey's stewardship AFK Corp has achieved record profits and growth. This has been accomplished through supply chain efficiency, diversification of services, products offered and pivoting to capture market opportunities that have presented themselves. One such example was providing customers with machined finished castings in the manufacturing industries, which allowed for greater market penetration.

During the first quarter the CEO, Sean Rae Zalewski, President Chantel Greene, and COO, Dan Hally have met with Federal and Idaho State Officials including Rudy Soto USDA Rural Development State Director for Idaho, members of the Idaho Department of Commerce, representatives of the Idaho Governor's Office and members of the Nez Perce Tribe's Natural Resources Subcommittee in an effort to further develop federal and state agency relationships to grow the company and become a leader in solving challenges associated with mineral recovery and processing, clean water, and clean energy in Idaho, the nation and around the globe.

In the fourth quarter, Sidney Resources Corporation made significant strides in strengthening its leadership team, advancing its mining projects, and has continued exploring potential strategic opportunities. Sidney Resources Board, led by Chief Executive Officer Sean Rae Zalewski, has expanded by bringing in Joseph Maier as a board member and appointing Bryce Petty as Chief Relationships Officer. Maier, a seasoned attorney with expertise in mergers and acquisitions, decades of business acumen, leadership, and an expert in trust law and corporate structure, will guide the company in governance and strategic planning, while Petty, a former NFL Quarterback and finance professional, will spearhead business development and relationship management.

#### **Warren District Mine Project & Mill Development Achievements:**

In the first quarter the company was advised by the U.S. Forest Service that approval of the new access road to the Lucky Ben site is anticipated to be approved in April. Once the permit is finalized the next step in the process is to obtain the 404 permits from the Army Corp of Engineers for the culverts that will be set at two crossings of Arlise Gulch.

The lower tunnel at the Warren District Mine saw progress, with Western Frontier achieving the season's goal by reaching the Little Giant Vein location under the previously mined first stope in the historic upper tunnel. A water system and solar power infrastructure were successfully installed, reducing reliance on diesel generators. The mill building's electrical system was completed, and new equipment, including a ball mill and gold shaker table, was installed. Work on the secondary crusher, conveyor system, and tailings storage system advanced. Despite challenges with clay in the trommel, the gold shaker table performed well. Fuel supplies and spare parts were stocked, and the project area was prepared for winter operations.

In late July, Western Frontier Mining and Exploration initiated their mobilization to the Lucky Ben site, marking a significant operational milestone. The procurement of a 12-ton haul truck bolstered the operational capacity. The team's primary mission was to extend a drift in the lower tunnel, aiming for a distance of 220 feet to reach beneath the

previously mined upper tunnel stope. Western Frontier nearly achieved the season's objective, ending the quarter a mere 40 feet short of the target. CEO Sean Rae Zalewski played a pivotal role in securing necessary funding, predominantly sourced from board members, underscoring their confidence in the project's prospects.

In early September we staked six unpatented lode claims known as SRL-1, SRL-2, SRL-3, SRL-4, SRL-5 and SRL-6. We also staked a single placer claim known as SRP-1. The claim notices and corner posts have been set on each of the above-mentioned claims and the claim documents have been submitted to the BLM. We estimate at least 20,000 tons of high-grade ore is stockpiled on the placer claims.

As we prepared for the colder months, logistical infrastructure was strengthened. Fuel storage facilities were set up to house 8,000 gallons of diesel and 1,000 gallons of gasoline. The mill building and crew quarters were equipped with pellet stoves and a wood stove, supported by 24 pallets of pellets and a well-stocked woodpile.

The mill building neared completion, pending only the electrical transformer installation. Notable advancements in the mill include the arrival and installation of Thad Marvin's trommel mill and jig concentrator, the establishment of water tanks with a 2,000-gallon capacity, and the on-site setting up of the primary and secondary crushers, along with a hammer mill.

An agreement for winter housing for our crew was reached with a local property owner, enhancing our commitment to our team's well-being. For winter transportation and logistical support, we acquired a snow cat, a Polaris Ranger with snow tracks, and two Polaris snowmobiles.

The successful staking of six lode claims and one placer claim near the Hornet Patented Claim was a strategic victory. These claims, named SRL-1 to SRL-6 and SRP-1, have been duly marked and registered with the Bureau of Land Management. Our operations led by Geologist Steve Dobson and COO Dan Hally uncovered four significant ore stockpiles from the historical Knott and Delaware Veins. Initial surveys reveal the presence of visible gold, with the smallest stockpile containing an estimated 4,700 tons of high-grade gold ore, alluding to the immense potential of these sites.

Our exploration efforts at the Warren District Mine Project revealed five substantial ore stockpiles adjacent to the project location, totaling 25,000 tons of high-grade ore. Bulk sampling, which involved systematic grab sampling from various regions within these stockpiles, yielded impressive gold grades ranging from 0.72 to 1.78 ounces per ton (oz/ton) Au. A 50-pound bulk sample demonstrated an exceptional gold grade of 117 oz/ton Au, equating to an approximate bulk grade of 2.925 oz/ton. The estimated average gold grade across the stockpiles stands at a substantial 1.81 oz/ton Au.

These stockpiles are estimated to contain a total of approximately 45,250 ounces of gold, with a current market value of approximately \$91,712,700. Sidney Resources Corporation now holds control over these valuable resources through placer and lode claims secured immediately after discovery. Additional small batch crushing and processing of this ore material revealed visible wire gold, with initial milling and smelting results indicating a gold recovery rate of 90 grams per 1,000 pounds of feed.

The mill circuit has been designed for use as a test facility as work to better understand the nugget effect we have observed in the assay process. The goal and purpose of the test facility is to develop the necessary data to improve the ability to estimate with better accuracy the value of future identified reserves. The test facility is not designed for long term volume processing of ore. Management is working on the development of a mill circuit with the capacity to operate at a rate of at least 120 tons per day. We are preparing to launch an extensive testing and sampling process to develop the necessary data to build resource estimation processes for the gold systems located on within the company holdings as well as within the Warren District and surrounding areas.

Furthermore, historical research and mapping have shown that these stockpiles originate from work conducted over a century ago at the Knott Mine and Delaware Mines. These operations, which utilized an on-site arrastra for ore crushing, were abandoned when attempts to relocate a mill proved unsuccessful. These vein structures, with remarkable parallels to the Little Giant Vein and the vein systems mined at the historically productive Rescue Mine, are estimated to extend over an impressive 10,000 feet. It's worth noting that the entire district faced a shutdown during production when the Gold Act of 1933 was enacted by the federal government. The discovery and acquisition of these historically significant and high-grade stockpiles greatly strengthened Sidney Resources Corporation's mining portfolio and long-term prospects for success.

Western Frontier has begun the development of a three-dimensional model of a proposed spiral decline to improve access to the Little Giant Vein and provide multiple levels of access to the vein and additional vein systems that run parallel to the Little Giant Vein including the Arlise, the Knott, the Delaware and two additional unnamed veins we discovered during exploration work. The proposed spiral decline would eliminate the need to use the existing surface road on the claim group that is steep and has numerous tight switchbacks. The proposed spiral decline would greatly enhance the ability to move ore and expand winter operations underground while adding multiple access and escape routes and eliminate moving ore on the surface during winter and summer operations. This proposal will allow for future exploration and mining operations on unpatented claims to be conducted from private property and eliminate future surface disturbances to the surface. The proposed system is another example of our efforts to minimize the impact operations have on the environment. We look forward to releasing the finalized three-dimensional model in 2024.

### **Walla Walla Mine Project Update:**

In March the company completed acquisition of the historical Walla Walla Project within the Marshall Lake Mining District, Idaho County. Approximately 10 miles from Sidney's Lucky Ben Project, the Walla Walla Mine is a high-grade gold vein located near the historic Kimberly and Warren Mining Districts. This acquisition adds a total of 47 lode claims or 1.61 square miles to SDRC's holdings in Idaho. Most importantly it adds a production ready, proven out resource tonnage of 225,000 tons at a gold grade ranging 0.25opt - 8opt. With multiple veins and possible extension of the veins at depth, the property is wide open for further gold/silver resources. During the 2022 season F & H Mining completed chemical analysis of 8 samples with results ranging from 1.8 opt to 33.9 opt with a raw average of 13.56 opt. This significant step forward will put Sidney much closer to revenue generation.

The gold bearing vein of the Walla Walla Mine was originally discovered in the early 1970s. Several individuals have explored and mined the claim on a limited basis most notably in the early 1990s by Strata Mining, a Canadian junior exploration and mining company. Strata Mining completed trenching, drilling, and ultimately a small surface pit operation at the site during their tenure. Unfortunately, none of the trenching information or drill logs were retained and the information was lost. The existing disturbance boundary approved by the USFS was the original area used by Strata Mining for their operations. Eventually, the group sold the claims to F&H Mining Company. Prior to the sale of the project, the previous owners submitted a Plan of Operations to the USFS. They completed the process and approved small-scale mining for the project in February of 2008. In addition, F&H Mining holds a water right for the project, Water Right ID #615146 was issued on 5/8/2006 and allows for water to be diverted from an unnamed stream, groundwater and from mine workings to a pond for: diversion to storage, mining from storage and mining storage.

With the purchase completed, F&H Mining began to advance the project. Under the direction of KMS, F&H Mining started project development. A small drilling program was developed to test the structural continuity of the vein in 2010 which was very successful, intercepting the vein at various depths. The drilling program demonstrated the continuity of the mineralization, both laterally and vertically within the Walla Walla Shear Zone and all drill holes contained gold values. It also confirmed the shear zone exists approximately 200 feet along strike and 475 feet down dip. In 2011, a geophysical survey was successful in detecting other geologic structures. It appears that the Walla Walla project has similar structures to the historic Kimberly District which successfully produced over 1,000,000 ounces of gold. Since that time a preliminary budget to bring the project to a production rate of approximately 200-300 tons per day was never finalized. The most foreseeable reason being the subsequent decline in spot gold years 2012 - 2016. This brings the project to the present day, with Sidney Resources acquiring 100% ownership of the Walla Walla project from F&H Mining Company.

The terms of purchase are as follows:

- 1) \$1,200,000 in shares of Sidney Resources Corporation (SDRC) restricted common shares.
- 2) \$500,000 in royalties paid as 50% of the first \$1,000,000 net profit from the Property.

Review of geological studies is ongoing to develop a comprehensive mine operations plan for submission to the U.S. Forest Service. Klepfer Mining Services, William Henry Breen (Licensed Geologist), and Andrew Thad Marvin (Professional Engineer) contributed to these studies. The Walla Walla Mine project, located in southern Idaho County, boasts high-grade gold veins that have been mined sporadically. Recent drilling revealed exciting high-grade gold intercepts. Chemical analysis in 2022 showed promising results.

The Walla Walla Mine was initially discovered in the 1970s and has seen various exploration activities over the years. F&H Mining acquired the project and initiated exploration, revealing promising mineralization continuity. A single potential resource tonnage was developed, based on projected strike length and depth, and is estimated at 225,000 tons. With varying gold grades, the market value of potential resources ranges from \$114 million to over \$1.5 billion. With multiple veins and possible extension of the vein at depth, the property is wide open for additional gold and silver resources.

### **Laser Engineering Progress:**

On January 31, 2023, we completed and filed a “Non-Provisional Utility Patent Application” with the United States Patent Office. This application for “Method and Apparatus for using Electro-Magnetic Radiation in Narrow Vein Mining” has been assigned Application Serial No. 18/103,991. The application also claims priority back to an earlier filed “Provisional Patent Application”, that is patent pending. This is the full patent application for laser technology and finalizes the patent process. Furthermore, it is an improved and expanded application of the patent Sidney Resources acquired from Merger Mines Corporation.

The company’s technology division has been engaged with finalizing the testing procedures for the laser unit at Colorado School of Mines. Two of our engineers visited the laser test lab at CSM to finalize upcoming testing procedures and to confirm matching equipment connections for the completing of the laser test cabinet which is currently under construction. Test material rock types are being prepared and the finalization of travel arrangements are being made for the next visit to CSM for the full testing of the laser unit. Test protocols and data targets play a crucial role when testing a 4 KW laser for its ability to spall rock on numerous types of rock. Here's an overview of their importance:

**Test Protocols:** Test protocols are systematic procedures and guidelines that outline the steps, methods, and parameters to be followed during testing. They are essential for ensuring the accuracy, reliability, and reproducibility of the test results. When testing a 4 KW laser for rock spalling, well-defined test protocols are crucial for the following reasons:

- a. **Consistency:** Test protocols ensure consistency in the testing process across different trials. This helps eliminate variations caused by human error or subjective decision-making, making the results more reliable.
- b. **Standardization:** Standardized test protocols enable comparison of results obtained from different tests and different laboratories. This facilitates a better understanding of the laser's performance and allows for meaningful comparisons between different types of rock.
- c. **Safety:** Test protocols help establish safety guidelines and precautions for conducting the tests. Laser systems can pose safety risks, and protocols ensure that proper safety measures are followed, minimizing the potential for accidents or harm to personnel.

**Data Targets:** Data targets refer to specific goals, criteria, or benchmarks that need to be achieved during the testing process. When testing a laser for rock spalling, data targets are important for the following reasons:

- a. **Performance Evaluation:** Data targets provide a clear objective for assessing the laser's effectiveness in spalling rock. By defining desired outcomes, such as the depth of spalling or the rate of material removal, data targets allow for a quantitative evaluation of the laser's performance.
- b. **Optimization:** Data targets help identify areas for improvement and optimization of the laser's parameters, such as power levels, beam characteristics, or pulse durations. By comparing the achieved results with the desired targets, researchers can fine-tune the laser's settings to achieve better performance.
- c. **Comparative Analysis:** Data targets enable the comparison of results obtained from different types of rock. By establishing specific criteria, such as spallation efficiency or energy requirements, researchers can assess the laser's effectiveness on different rock types and identify any variations in performance.

Test protocols and data targets are essential when testing a 4 KW laser for rock spalling. Test protocols ensure consistency, standardization, and safety in the testing process, while data targets provide a measurable objective for evaluating the laser's performance, optimizing its parameters, and comparing results across different rock types.

The third quarter kicked off with the laser engineering team completing a groundbreaking round of laser testing at the Colorado School of Mines. Collaborators Gabe Achenbach, David Irish of Sidney Resources, and Nathan Fennell of the school conducted pioneering preliminary rock spallation trials. Using Sidney's patented laser technology on granite from the Lucky Ben Mine, the trials produced impressive results in cutting, melting, and spalling processes.

The engineering team continues to refine the spalling process and collaborate with the Colorado School of Mines for future testing. Discussions with potential joint venture partners are ongoing to enhance operational potential.

### **Irish Metals:**

In February of 2023 we completed the acquisition and merger of Irish Metals, LLC. In addition to the completed acquisition comes the engagement of Mike Irish as the new Sidney Resources Chief Scientific Officer. As the company CSO Mike Irish will provide guidance to the future umbrella of companies owned by Sidney Resources Corp. This advancement will also provide the company with greater access to grant funding to continue to develop additional transformative and disruptive technologies. Mike Irish will also serve on the Board of Directors. Mike Irish is actively involved in developing smelting and refining plans for gold and silver recovered from the Warren District Mine Project. He is also working on milling and processing designs in collaboration with an Idaho-based mining company. Irish Metals is set to play a significant role in Sidney Resources Corporation's growth.

### **Outlook and Future Prospects:**

The achievements in the fourth quarter and the previous 3 quarters of FY 2023 have laid a strong foundation for Sidney Resources Corporation's continued success. The company remains committed to its strategic goals, emphasizing sustainability, safety, and environmental stewardship in the upcoming quarter. The addition of key team members and progress on mining projects position the company for growth and profitability in the near future.

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

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

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

We believe our commitment to pursuing ESG initiatives can be achieved in parallel with building the long-term interests of our shareholders. The integration of sustainable business practices creates lasting results that benefit all our stakeholders, including our customers, employees, shareholders, investors, and the communities in which we live and operate. Our approach to corporate sustainability is based on the U.N. Sustainable Development Goals and our commitment to achieving a more sustainable future.

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

Sidney's Board of Directors is responsible for reviewing and overseeing corporate responsibility policies and programs. Sidney's executive team, including the Chief Executive Officers and Chief Operations Officer, oversees the implementation of these policies and coordinates our efforts to identify, address, train and report on our ESG risks and

opportunities and foster a dialogue on these issues with ESG experts, employees, shareholders and other stakeholders. We are committed to strengthening the ESG segment of our operations and ensuring that our governance and operational approach addresses the ESG pillars as identified by the Exponential Education Institute.

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

ESG Pillar information source is Exponential Education Institute ESG Materials

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

**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.otcm Markets.com/index.html> The Company assumes no, and hereby disclaims any, obligation to update the forward-looking statements contained in this press release. Please note that the Company believes that any revenue related calculations contained in this release are accurate and based on factual information, there can be no assurance that the Company will be able to achieve all projections due to number of business-related factors.

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

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.

## 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.

## 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,</u> <u>Owner 2828 E</u> <u>32<sup>nd</sup> Ave Suite A</u> <u>Spokane, WA</u> <u>99223</u>  <u>509-532-8330</u>
<u>Ryan Norman</u>	<u>Director</u>	<u>Cocoa Beach, FL</u>	<u>0</u>	<u>NA</u>	<u>NA</u>	<u>Ryan Norman</u>
<u>Michael Irish</u>	<u>Director</u>	<u>Coeur d' Alene, ID</u>	<u>10,050,000</u>	<u>Common</u>	<u>2.97</u>	<u>Michael Irish</u>
<u>Chantel Greene</u>	<u>President</u>	<u>Lapwai, ID</u>	<u>0</u>	<u>NA</u>	<u>NA</u>	<u>Chantel Greene</u>
<u>Corey Schram</u>	<u>Director</u>	<u>Ripon, WI</u>	<u>14,185,920</u>	<u>Common</u>	<u>3.950</u>	<u>Corey Schram</u>

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

## 7) Legal/Disciplinary History

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

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

None

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

None



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

None

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

None

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

None

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

None

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

None

## **8) Third Party Service Providers**

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

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

Securities Counsel (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](mailto: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](mailto:admin@cdacpas.com)

#### Investor Relations

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

*All other means of Investor Communication:*

Twitter: <https://twitter.com/SDRCMINING>

Discord: None

LinkedIn <https://www.linkedin.com/company/sidney-resources-corp/>

Facebook: <https://www.facebook.com/sidneyresourcescorporation>

Instagram: [https://www.instagram.com/sidney\\_resources\\_corp/](https://www.instagram.com/sidney_resources_corp/)

Website; <http://sidneyresources.com/>

#### Other Service Providers

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

Name: William A. Jeckle  
Firm: Randall-Danskin  
Nature of Services: Patent Counsel  
Address 1: Bank of America Financial Center  
Address 2: 601 West Riverside Avenue #1500 Spokane, WA 99201-0626  
Phone: 509-747-2052  
Email: [waj@randalldanskin.com](mailto: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  
Address 1: 640 Juniper Street Suite 4,  
Address 2: Elko, NV 89801  
Phone: (530) 574-4280  
Email: [matt@wfmining.com](mailto: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](mailto: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:<sup>5</sup> 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.

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



# Sidney Resources Corporation (An Exploration Stage Company)

## Compiled Financial Statements

For the Periods Ended December 31, 2023 and December 31, 2022

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## Independent Accountants' Compilation Report

To the Board of Directors  
Sidney Resources Corporation  
Lewiston, Idaho

Management is responsible for the accompanying financial statements of Sidney Resources Corporation (An Exploration Stage Company) which comprise the balance sheets as of December 31, 2023 and December 31, 2022 and the related statements of income for the three months and nine months ended December 31, 2023 and December 31, 2022 and for the period beginning March 4, 2003 (inception) through December 31, 2023, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

*CDA-CPA GROUP, PLLP*

Coeur d'Alene, ID

February 13, 2024

**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**BALANCE SHEETS**  
**DECEMBER 31, 2023 AND DECEMBER 31 2022**

	<u>12/31/23</u>	<u>12/31/22</u>
Assets		
Current Assets:		
Cash	\$ 607,683	\$ 80,953
Prepaid insurance	-	-
Prepaid lease	<u>-</u>	<u>-</u>
Total Current Assets	607,683	80,953
Property and equipment, at cost:		
Fixed assets	25,273	21,373
Vehicles	<u>92,636</u>	<u>11,000</u>
	117,909	32,373
Less accumulated depreciation	<u>(10,407)</u>	<u>(3,872)</u>
Net property and equipment	107,502	28,501
Other Assets:		
Prepaid mine lease - net of amortization	1,643,970	736,075
Intangible assets - net of amortization	1,215,000	1,215,000
Security deposit	22,695	3,995
Construction in progress	332,223	19,310
Lease acquisition costs	281,050	281,050
Goodwill	<u>1,385,000</u>	<u>-</u>
	<u>4,879,938</u>	<u>2,255,430</u>
Total Assets	<u><u>\$ 5,595,123</u></u>	<u><u>\$ 2,364,884</u></u>

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

**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**BALANCE SHEETS**  
**DECEMBER 31, 2023 AND DECEMBER 31 2022**

	<u>12/31/23</u>	<u>12/31/22</u>
Liabilities and stockholders' equity		
Current liabilities:		
Accounts payable	\$ 56,300	\$ 56,300
Credit cards due	(3,981)	30,656
Deposits	110,249	165,500
Accrued payroll	-	19,155
Accrued interest	41,851	-
Outgoing wire in-transit	132,693	-
	<u>337,112</u>	<u>271,611</u>
Total current liabilities		
	<u>337,112</u>	<u>271,611</u>
Longterm liabilities:		
Convertible promissory notes	750,000	-
Total long-term liabilities	<u>750,000</u>	<u>-</u>
Total liabilities	1,087,112	271,611
Stockholders' equity:		
Revenue sharing agreement	-	-
Warrants - 1,363,012 .0001 per warrant	251	136
Preferred stock - .0001 par value, authorized 10,000,000 shares, none issued	-	-
Common stock - .0001 par value, 500,000,000 shares authorized, 368,614,921 and 309,177,293 shares issued and outstanding, respectively	2,687,415	30,665
Paid in capital	12,787,857	9,388,207
Deficit adccumulated during the exploration period	<u>(10,967,512)</u>	<u>(7,325,735)</u>
Total stockholders' equity	<u>4,508,011</u>	<u>2,093,273</u>
Total liabilities and stockholders' equity	<u>\$ 5,595,123</u>	<u>\$ 2,364,884</u>

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



**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**STATEMENTS OF INCOME**  
**FOR THE THREE MONTHS AND TWELVE MONTHS ENDED DECEMBER 31, 2023 AND 2022**  
**AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2023**

	Three Months Ended		Twelve Months Ended		Since
	12/31/2023	12/31/2022	12/31/2023	12/31/2022	Inception
<b><u>GROSS REVENUE</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>EXPENSES</u></b>					
Advertising	\$ 2,383	\$ 9,393	\$ 23,955	\$ 13,936	\$ -
Bank charges	720	184	2,022	265	-
Computer and internet	1,311	168	3,666	2,397	-
Education	-	-	-	200	-
Exploration costs	805,626	162,621	2,338,097	591,176	3,298,527
Amortization land lease	70,000	70,000	280,000	280,000	1,040,000
Fuel and equipment rent	105,357	-	109,011	-	-
Depreciation	4,480	685	6,535	2,740	55,285
Licenses and fees	271.00	350	458	2,185	-
Interest and finance charges	15,023	676	37,778	1,405	-
Insurance	-	-	7,514	8,779	-
Janitorial	2,000	365	2,943	1,745	-
Legal and accounting	5,133	4,275	28,848	23,438	-
Dues and subscriptions	1,145	1,859	11,968	2,635	-
Printing and postage	1,351	650	2,676	1,675	-
Office expenses	135	-	1,239	645	-
Officer wages	99,000	40,000	253,084	155,000	408,084
Rent	16,194	4,075	52,509	16,060	-
Professional fees	18,723	25,815	94,645	134,499	-
Repairs	21,616	-	27,401	-	-
Research and development	-	8,828	418	122,632	154,649
Supplies	12,729	4,908	39,441	13,028	-
Meals and entertainment	263	-	334	1,433	-
Taxes	157	-	(7,343)	195	-
Taxes - payroll	(699)	4,364	10,868	14,836	-
Telephone	414	280	1,334	1,548	-
Travel	18,165	2,599	55,477	18,068	-
Utilities	646	968	2,907	3,629	-
Wages	4,411	23,012	50,328	103,248	-
Administrative costs	-	-	-	-	8,243,389
Consulting	19,420	14,934	99,991	118,152	-
Miscellaneous	23,316	93	46,252	16,258	-
Total expenses	<u>1,249,290</u>	<u>381,102</u>	<u>3,584,356</u>	<u>1,651,807</u>	<u>13,199,934</u>
Net loss before other income (expenses)	(1,249,290)	(381,102)	(3,584,356)	(1,651,807)	(13,199,934)
<b><u>OTHER INCOME (EXPENSES)</u></b>					
Relief of debt	-	-	-	-	808,589
Gain (loss) on sale of assets	-	-	-	-	756
Cancelled stock for service	-	-	-	1,480,500	1,480,500
Miscellaneous	-	-	575	-	577
Cancelled Conversion Agreement	(58,000)	-	(58,000)	-	(58,000)
<b><u>NET (LOSS) INCOME</u></b>	<u>\$ (1,307,290)</u>	<u>\$ (381,102)</u>	<u>\$ (3,641,781)</u>	<u>\$ (171,307)</u>	<u>\$ (10,967,512)</u>

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

**SIDNEY RESOURCES CORPORATION**  
**(An Exploration Stage Company)**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE PERIODS ENDED DECEMBER 31, 2023 AND 2022**  
**AND FOR THE PERIOD BEGINNING 3/4/2003 (INCEPTION) THROUGH DECEMBER 31, 2023**

	Twelve Months 12/31/2023	Twelve Months 12/31/2022	Since Inception
<b>Cash flows from operating activities</b>			
<b>Net Income (Loss)</b>	<u>\$ (3,641,781)</u>	<u>\$ (171,307)</u>	<u>\$ (10,967,516)</u>
Adjustments to reconcile net income to net cash provided by operating activities			
Stock exchange from revenue sharing agreement	58,000	(135,000)	(77,000)
Stock for services	13,750	283,421	297,171
Stock for services cancelled	-	(1,480,500)	(1,480,500)
Stock errors in prior periods	-	(2,000)	(2,000)
Interest	41,852	-	41,852
Depreciation and amortization	286,535	246,665	1,005,210
Outgoing wire in-transit	132,693		132,693
(Increase) decrease in prepaid expenses	12,106	14,299	2,111
Increase (decrease) in accounts payable	-	(4,500)	3,336
Increase (decrease) in accrued liabilities	(53,790)	36,296	(3,978)
Increase (decrease) in deposits	(18,700)	128,000	146,800
Total Adjustments	<u>472,446</u>	<u>(913,319)</u>	<u>65,695</u>
Net cash provided (used) by operating activities	<u>(3,169,335)</u>	<u>(1,084,626)</u>	<u>(10,901,821)</u>
<b>Cash flow from investing activities</b>			
Purchase of Intangible Assets	-	(165,000)	(2,896,050)
Gross proceeds on sale of equipment	-	-	30,683
Cash payments for the purchase of property	(85,536)	(1,158)	(150,317)
Cash payments for building in progress	(312,913)	(9,500)	(322,413)
Net cash provided (used) by investing activities	<u>(398,449)</u>	<u>(175,658)</u>	<u>(3,338,097)</u>
<b>Cash flow from financing activities</b>			
Proceeds from issuance of common stock	3,344,399	940,040	13,972,350
Proceeds from issuance of warrants	115	136	251
Proceeds from revenue sharing agreement	-	-	125,000
Proceeds from convertible promissory notes	750,000	-	750,000
Net cash provided (used) by financing activities	<u>4,094,514</u>	<u>940,176</u>	<u>14,847,601</u>
Net increase (decrease) in cash and equivalents	526,730	(320,108)	607,683
Cash and equivalents, beginning of year	80,953	401,061	-
<b>Cash and equivalents, end period</b>	<u><u>\$ 607,683</u></u>	<u><u>\$ 80,953</u></u>	<u><u>\$ 607,683</u></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 December 31, 2013

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

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

**SIDNEY RESOURCES CORPORATION**

(An Exploration Stage Company)

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

For the Period Beginning March 4, 2003 (Inception) through December 31, 2023

	Revenue Sharing Agreement	Warrants Shares	Preferred Stock	Common Stock Shares	Common Stock Amount	Additional Contributed Capital	Deficit Accumulated During Exploration Period	Total
<b>Balance at December 31, 2013</b>	\$ -	-	-	91,916,830	\$ 9,192	\$ 3,487,395	\$ (3,264,759)	\$ 231,828
Revenue Sharing	105,000	-	-	-	-	-	-	105,000
Stock sales	-	-	-	700,000	70	6,930	-	7,000
Stock for services	-	-	-	13,500,000	1,350	113,400	-	114,750
Net Loss for the year ended	-	-	-	-	-	-	(134,759)	(134,759)
<b>Balance at December 31, 2014</b>	105,000	-	-	106,116,830	10,612	3,607,725	(3,399,518)	323,819
Revenue Sharing	20,000	-	-	-	-	-	-	20,000
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(75,588)	(75,588)
<b>Balance at December 31, 2015</b>	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,475,106)	\$ 268,231
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(15,848)	(15,848)
<b>Balance at December 31, 2016</b>	\$ 125,000	-	-	106,116,830	\$ 10,612	\$ 3,607,725	\$ (3,490,954)	\$ 252,383
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,000,000	2,400	57,600	-	60,000
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(42,654)	(42,654)
<b>Balance at December 31, 2017</b>	\$ 125,000	-	-	130,116,830	\$ 13,012	\$ 3,665,325	\$ (3,533,608)	\$ 269,729
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	24,570,000	2,457	58,968	-	61,425.00
Stock for services	-	-	-	76,000,000	7,600	459,200	-	466,800.00
Net loss for the year ended	-	-	-	-	-	-	(534,126)	(534,126)
<b>Balance at December 31, 2018</b>	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,067,737)	\$ 263,828
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	-	-	-	-	-
Stock for services	-	-	-	-	-	-	-	-
Net loss for the year ended	-	-	-	-	-	-	(32,436)	(32,436)
<b>Balance at December 31, 2019</b>	\$ 125,000	-	-	230,686,830	\$ 23,069	\$ 4,183,493	\$ (4,100,173)	\$ 231,389
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	-	-	-	8,000,000	800	199,200	-	200,000
Error in 2017 Stock issue	-	-	-	(1,000,000)	100	100	-	-
Stock for services	-	-	-	30,600,000	3,060	1,951,940	-	1,955,000
Net loss for the year ended	-	-	-	-	-	-	(940,278)	(940,278)
<b>Balance at December 31, 2020</b>	\$ 125,000	-	-	268,286,830	\$ 26,829	\$ 6,334,733	\$ (5,040,451)	\$ 1,446,111
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(5,000)	-	-	20,632,858	2,063	713,286	-	710,350
Error in Prior Year Stock Issue	5,000	-	-	3,000,000	300	(300)	-	5,000
Stock for services	-	-	-	28,000,000	2,800	2,608,200	-	2,611,000
Net loss for the year ended	-	-	-	-	-	-	(2,113,977)	(2,113,978)
<b>Balance at December 31, 2021</b>	\$ 125,000	-	-	319,919,688	\$ 31,992	\$ 9,655,919	\$ (7,154,428)	\$ 2,658,483
Revenue Sharing	-	-	-	-	-	-	-	-
Stock sales	(135,000)	136	-	6,655,173	428	939,612	-	805,176
Error in Prior Year Stock Issue	-	-	-	(40,500)	(4)	4	-	-
Stock errors in prior periods	10,000	-	-	-	-	(12,000)	-	(2,000)
Stock for services	-	-	-	1,942,932	179	283,242	-	283,421
Stock for services cancelled	-	-	-	(19,300,000)	(1,930)	(1,478,570)	-	(1,480,500)
Net loss for the year ended	-	-	-	-	-	-	(3,641,781)	(3,641,781)
<b>Balance at December 31, 2022</b>	\$ -	\$ 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 December 31, 2023

	Revenue Sharing Agreement	Warrants Shares	Preferred Stock	Common Stock		Additional Contributed Capital	Deficit Accumulated During Exploration Period	Total
				Shares	Amount			
<b>Balance at December 31, 2022</b>	\$ -	\$ 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
<b>Balance at September 30, 2023</b>	\$ -	\$ 251	-	368,614,921	\$ 2,687,415	\$ 12,787,857	\$ (10,967,512)	\$ 4,508,011

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

**Sidney Resources Corporation**  
**(An Exploration Stage Company)**  
**Notes to Financial Statements**  
**December 31, 2023 and December 31, 2022**

**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**  
**December 31, 2023 and December 31, 2022**

**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**  
**December 31, 2023 and December 31, 2022**

**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 second quarter ended December 31, 2023 the Company Issued 22,000,000 shares of common stock valued at \$2,585,000 for acquisitions; 225,960 shares issued from exercised warrants of \$115; and 25,738,960 shares valued at \$2,541,300.

**Financial Statement Presentation**

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

**An Exploration Stage Company**

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

**Cash and Cash Equivalents**

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

**Property and Equipment**

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

**Lease Acquisition Costs**

Lease acquisition cost of \$281,050 at December 31, 2023 and December 31, 2022, 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.



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

**Environmental Liabilities**

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

**Use of Estimates**

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

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

Expenditures for research activities relating to development and improvement are charged to expense as incurred. Such expenditures amounted to \$97,860 in the three months ended December 31, 2023 and \$186,772 in the nine months ended December 31, 2023.

**Revenue Recognition**

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

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

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**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 December 31, 2023 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.

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**NOTE 3 – MINERAL LEASE INTANGIBLE ASSETS**

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

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 December 31, 2023 was \$210,000 and for the year ended December 31, 2022 was \$280,000 and accumulated amortization was \$910,000 at December 31, 2023 and \$700,000 at December 31, 2022.

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	12/31/2022	\$ 151,000	79,825,953	\$ 1,034,145
	Additions	-	-	-
	Cancelled	-	-	-
Balance	9/30/2023	<u>\$ 151,000</u>	<u>79,825,953</u>	<u>\$ 1,034,145</u>

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**NOTE 5 – REVENUE SHARING AGREEMENT**

During the 4<sup>th</sup> quarter of 2014 the Company entered into agreements with investors whereby the investor will receive a share of the Company's profit. The investors were limited to \$5,000 investment and a maximum of 140 investors. In exchange for the cash injection the investors will receive .143% of the profits annually that are specific to the Lucky Ben Mine Project. The Company collected no money for the year ended December 31, 2023 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 December 31, 2023 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 increase in other income along with decreases in capital stock and paid in capital of \$1,930 and \$1,478,570 respectively.

There were 356,916,253 shares outstanding as of December 31, 2023 and 309,177,293 outstanding at December 31, 2022.

**Preferred Stock**

The Company is authorized at 10,000,000 shares of Preferred stock, with a par value of \$.0001 per share, authorized as of December 31, 2023 and December 31, 2022. There were 0 shares outstanding. The unissued shares of Preferred stock may be divided into and issued in designated series from time to time by one or more resolutions adopted by the Board of Directors.

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**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.

**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.

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**NOTE 10 – STOCK-BASED COMPENSATION (continued)**

Since inception the Company has issued 142,301,579 shares valued at \$3,066,876 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.

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**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 February 13, 2024, the date on which the financial statements were issued.

**Fourth Quarter Financial Statement Activities Report**

In the fourth quarter, Sidney Resources Corporation made significant strides in strengthening its leadership team, advancing its mining projects, and has continued exploring potential strategic opportunities. Sidney Resources Board, lead by Chief Executive Officer Sean Rae Zalewski, has expanded by bringing in Joseph Maier as a board member and appointing Bryce Petty as Chief Relationships Officer. Maier, a seasoned attorney with expertise in mergers and acquisitions, decades of business acumen, leadership, and an expert in trust law and corporate structure, will guide the company in governance and strategic planning, while Petty, a former NFL Quarterback and finance professional, will spearhead business development and relationship management.

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**NOTE 13 – SUBSEQUENT EVENTS (continued)**

**Warren District Mine Project:**

The lower tunnel at the Warren District Mine saw progress, with Western Frontier achieving the season's goal by reaching the Little Giant Vein location under the previously mined first stope in the historic upper tunnel. A water system and solar power infrastructure were successfully installed, reducing reliance on diesel generators. The mill building's electrical system was completed, and new equipment, including a ball mill and gold shaker table, was installed. Work on the secondary crusher, conveyor system, and tailings storage system advanced. Despite challenges with clay in the trommel, the gold shaker table performed well. Fuel supplies and spare parts were stocked, and the project area was prepared for winter operations.

**Walla Walla Mine Project:**

Review of geological studies is ongoing to develop a comprehensive mine operations plan for submission to the U.S. Forest Service. Klepfer Mining Services, William Henry Breen (Licensed Geologist), and Andrew Thad Marvin (Professional Engineer) contributed to these studies. The Walla Walla Mine project, located in southern Idaho County, boasts high-grade gold veins that have been mined sporadically. Recent drilling revealed exciting high-grade gold intercepts. Chemical analysis in 2022 showed promising results.

**Laser Engineering Progress:**

The engineering team continues to refine the spalling process and collaborate with the Colorado School of Mines for future testing. Discussions with potential joint venture partners are ongoing to enhance operational potential.

**Irish Metals:**

Mike Irish is actively involved in developing smelting and refining plans for gold and silver recovered from the Warren District Mine Project. He is also working on milling and processing designs in collaboration with an Idaho-based mining company. Irish Metals is set to play a significant role in Sidney Resources Corporation's growth.



## 10) Issuer Certification

*Principal Executive Officer:*

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

The certifications shall follow the format below:

I, Sean Rae Zalewski certify that:

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

February 27, 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.

February 27, 2024 [Date]

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

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