Omega Resources, Inc. and Subsidiary

CONSOLIDATING AND CONSOLIDATED FINANCIAL STATEMENTS

For the years ending December 31, 2024, and December 31, 2023

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Report of Independent Registered Public Accounting Firm

To the shareholders and the board of directors of **Omega Resources, Inc. and Subsidiary.**

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Omega Resources, Inc and Subsidiary as of December 31, 2024, the related statements of operations, stockholders' equity, and cash flows for the year then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States.

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

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 12 to the financial statements, the Company's has significant operating losses and accumulated deficit of $438,771 These conditions raise substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

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

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

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

Critical Audit Matter

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

Going Concern Uncertainty

As described in Note 12 to the consolidated financial statements, the Company has significant operating losses and a working capital deficiency. The ability of the Company to continue as a going concern is dependent on obtaining additional working capital funding from the CEO sale of equity and/or debt securities to execute its plans and continue operations. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

The procedures performed to address the matter included.

- We inquired of executive officers, and key members of management, of the Company regarding factors that would have an impact on the Company's ability to continue as a going concern,
- We evaluated management's plan for addressing the adverse effects of the conditions identified, including assessing the reasonableness of forecasted information and underlying assumptions by comparing to actual results of prior periods and actual results achieved to date, and utilizing our knowledge of the entity, its business and management in considering liquidity needs and the Company's ability to generate sufficient cash flow,
- We assessed the possibility of raising additional debt or credit,
- We evaluated the completeness and accuracy of disclosures in the consolidated financial statements.

/S/ Lateef Awojobi
LAO Professionals (PCAOB ID 7057)

We have served as the Company's auditor since 2025
Lagos, Nigeria
August 4, 2025

Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Balance Sheets
As of December 31, 2024 and 2023

	December 31, 2024	December 31, 2023
Assets		
Current Assets		
Cash and cash equivalents	$ 67,154	$ 61,391
Accounts receivable	-	1,743
Investment in subsidiary	96,986	96,986
Total Current Assets	164,140	160,120
Fixed Assets		
Gas wells	371,000	371,000
Less: accumulated depletion	(4,739)	(3,636)
Net Gas Wells	366,261	367,364
Land	2,480,000	30,000
Equipment	1,500	1,500
Fixtures	1,000	1,000
Personal property	500	500
Less: accumulated depreciation	(3,000)	(3,000)
Fixed assets, net	2,480,000	30,000
Total Fixed Assets	2,846,261	397,364
Other Assets		
Prepaid warrant bond	25,000	-
Total Assets	$ 3,035,401	$ 557,484
Liabilities and Stockholders' Equity		
Current Liabilities		
Current portion of long-term debt	$ 11,000	$ 15,137
Short-term notes payable	735,000	-
Current portion of accrued interest payable	21,035	2,627
Credit cards payable	-	11,727
Property taxes payable	40,564	-
Total Current Liabilities	807,599	29,491
Stockholders' Equity		
Common stock, authorized 190,000,000 shares; 19,567,778 and 18,455,067 issued and outstanding as of December 31, 2024 and 2023, respectively	835,440	754,091
Preferred stock, authorized 10,000,000 shares; 3,630,000 and 0 issued and outstanding as of December 31, 2024 and 2023, respectively	1,815,000	-
Additional paid in capital	736	736
Contributed capital	15,397	15,397
Retained earnings (deficit)	(438,771)	(242,231)
Total Stockholders' Equity	2,227,802	527,993
Total Liabilities and Stockholders' Equity	$ 3,035,401	$ 557,484

Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Statements of Income
For Years Ending December 31, 2024 and 2023

	December 31, 2024	December 31, 2023
Revenues	$ 14,652	$ 29,280
Operating Expenses		
General and administrative	210,089	164,819
Depreciation expense	-	297
Depletion expense	1,103	636
Total Operating Expenses	211,192	165,753
Net Operating Profit or (Loss)	(196,540)	(136,473)
Equity in earnings (losses) in subsidiaries	-	(8,019)
Net Income	$ (196,540)	$ (144,492)
Basic Gain or (Loss) per Common Share	(0.01)	(0.01)
Weighted Average Shares Gain or (Loss) per Common Share	(0.01)	(0.01)
Fully Diluted Shares Gain or (Loss) Per Common Share	(0.01)	(0.01)
Number of Common Shares Outstanding	19,567,778	18,455,067
Number of Perferred Shares Outstanding	3,630,000	-

Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Statements of Changes in Stockholders' Equity
For Years Ending December 31, 2024 and 2023

	Common Stock		Preferred Stock						
	Common Shares	Stock Amount	Preferred Shares	Stock Amount	Additional Paid-in Capital	Contributed Capital	Distribution	Retained (Deficit)	Total Shareholders' Equity
Balance as of December 31, 2022	8,124,500	$ 211,700	-	$ -	$ 736	$ 15,097	$ -	$ (97,739)	$ 129,794
Contributions	-	-	-	-	-	-	-	-	-
Shares Issued	10,330,567	542,391	-	-	-	-	-	-	542,391
Distributions	-	-	-	-	-	300	-	-	300
Net Gain (Loss)	-	-	-	-		-	-	(144,492)	(144,492)
Balance as of December 31, 2023	18,455,067	754,091	-	-	736	15,397	-	(242,231)	527,993
Contributions	-	-	-	-	-	-	-	-	-
Shares Issued	1,112,711	81,349	3,630,000	1,815,000	-	-	-	-	1,896,349
Distributions	-	-	-	-	-	-	-	-	-
Net Gain (Loss)	-	-	-	-	-	-	-	(196,540)	(196,540)
Balance as of December 31, 2024	19,567,778	$ 835,440	3,630,000	$ 1,815,000	$ 736	$ 15,397	$ -	$ (438,771)	$ 2,227,802

See Independent Auditors Report

Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Statements of Cash Flows
For Years Ending December 31, 2024 and 2023

	December 31, 2024	December 31, 2023
Cash Flows from Operating Activities:		
Net (loss)	$ (196,540)	$ (144,492)
Adjustments to reconcile net income to net cash provided by operating activities:		
Accounts receivable	1,744	(1,744)
Prepaid warrant bond	(25,000)	-
Accrued interest payable	18,408	(11,586)
Equity in (earnings) losses in subsidiaries	-	8,014
Depreciation	-	297
Depletion	1,103	636
Credit card payable	(11,727)	3,915
Property taxes payable	40,564	-
Net cash (used in) operating activities	(171,449)	(144,960)
Cash Flows from Investing Activities:		
Issuances of common stock	81,349	542,391
Issuances of preferred stock	1,815,000	-
Issuances of stock - adjustment	-	(7,712)
Investment in subsidiary	-	(105,000)
Acquisition of wells	-	(198,000)
Acquisition of land parcels	(2,450,000)	-
Net cash provided by (used in) investing activities	(553,651)	231,679
Cash Flows from Financing Activities:		
Net proceeds from notes payable	730,863	(30,433)
Contributed capital / (distributions)	-	300
Net cash provided by (used in) financing activities	730,863	(30,133)
Net increase in cash and cash equivalents	5,763	56,586
Cash and cash equivalents, beginning of year	61,391	4,805
Cash and cash equivalents, end of year	$ 67,154	$ 61,391

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Income Taxes - Under ASC 740, “Income Taxes,” deferred tax assets and liabilities are recognized for future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Valuation allowances are provided when it is more likely than not that some or all of the deferred tax assets will not be realized.

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

2. REVENUE RECOGNITION

The Company recognizes revenue as gas it produced and distributed. The Company recognized revenues of $14,652 and $29,280, for the years ending December 31, 2024 and December 31, 2023, respectively.

3. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

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

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

4. INVESTMENT IN SUBSIDIARY

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

5. FIXED ASSETS & OIL AND GAS PROPERTIES

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

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

For the years ending December 31, 2024, and December 31, 2023 there was depletion recorded for oil and gas wells that did have oil production during the period. For the years ending December 31, 2024, and December 31, 2023, the company has depletion expense of $1,103 and $636, respectively.

6. RAW WATER RIGHTS

On August 26, 2024, the Company purchased land from FTL Land Assemblage, LLLP ("FTP"). As a part of this transaction, FTL's land parcels were contributed to the Company in exchange for stock in the Company. The Company also received rights for the raw water necessary to complete a 56 unit apartment project, up to 33.6 units of Colorado Big Thompson "CBT" water, on one parcel, and up to 20.2 units of CBT water for a second parcel that will accommodate up to 22,000 square feet of commercial/retail/service buildings. See supplemental information for the potential future benefits of water rights.

7. DEBT

On January 18, 2018, the Company was granted a loan issued by A.G. Management Associates of $6,500, with a stated interest rate of 6%, maturing on January 18, 2023. On November 1, 2023, under the terms of the loan, the full $6,500 principal balance, and $1,974 in interest, was converted to 42,369 shares of stock valued at $0.20 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $0, respectively.

On December 15, 2021, the Company was granted a loan issued by A.G. Management Associates of $1,000, with a stated interest rate of 6%, maturing on December 15, 2023. On November 1, 2023, under the terms of the loan, the full $1,000 principal balance, and $113 in interest, was converted to 5,563 shares of stock valued at $0.20 per share. The unpaid balance as of December 31, 2024 and December 2023, was $0 and $0, respectively.

On December 15, 2021, the Company was granted a loan issued by A.G. Management Associates of $1,000, with a stated interest rate of 6%, maturing on December 15, 2023. The unpaid balance as of December 31, 2024 and December 31, 2023, was $1,000 and $1,000, respectively. The accrued interest as of December 31, 2024 and December 31, 2023, was $198 and $128, respectively.

7. DEBT (CONTINUED)

On January 3, 2022, the Company was granted a loan issued by Arrow Consulting of $3,000, with a stated interest rate of 6%, maturing on January 3, 2024. On November 1, 2023, under the terms of the loan, the full $3,000 principal balance, and $329 in interest, was converted to 16,644 shares of stock valued at $0.20 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $0, respectively.

On January 12, 2022, the Company was granted a loan issued by Karen Ziegler of $7,000, with a stated interest rate of 6%, maturing on January 12, 2024.

The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $4,137, respectively. The accrued interest as of December 31, 2024 and December 31, 2023, was $694 and $694, respectively.

On April 21, 2022, the Company was granted a loan issued by Van Horn of $20,000, with a stated interest rate of 10%, maturing on April 21, 2024. On November 1, 2023, under the terms of the loan, $10,000 of the principal balance, and $764 in interest, was converted to 430,574 shares of stock valued at $0.025 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $10,000 and $10,000, respectively. The accrued interest as of December 31, 2024 and December 31, 2023, was $2,916 and $1,805, respectively.

On April 26, 2022, the Company was granted a loan issued by Fred Croci of $10,000, with a stated interest rate of 10%, maturing on April 26, 2024. On November 1, 2023, under the terms of the loan, the full $10,000 principal balance, and $1,515 in interest, was converted to 460,602 shares of stock valued at $0.025 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $0, respectively.

On January 3, 2023, the Company was granted a loan issued by Croci Land Holdings, LLC for $41,667, with an annual interest rate of 12%, maturing on January 3, 2025. On November 1, 2023, under the terms of the loan, the full $41,667 principal balance, and $4,123 in interest, was converted to 228,949 shares of stock valued at $0.20 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $0, respectively. The note is secured by an assignment from the Company to Croci Land Holdings, LLC of a five percent (5%) of the Company's seventy-five percent (75%) working interests in the Muskogee wells.

On January 3, 2023, the Company was granted a note payable issued by JMeier, Inc. for $41,667, with an annual interest rate of 12%, maturing on January 3, 2025. On November 1, 2023, under the terms of the loan, the full $41,667 principal balance, and $4,123 in interest, was converted to 228,949 shares of stock valued at $0.20 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $0, respectively. The note is secured by an assignment from the Company to Croci Land Holdings, LLC of a five percent (5%) of the Company's seventy-five percent (75%) working interests in the Muskogee wells.

On January 3, 2023, the Company was granted a note payable issued by Josef Guetlein and Ann M. Wilson Guetlein for $41,667, with an annual interest rate of 12%, maturing on January 3, 2025. On November 1, 2023, under the terms of the loan, the full $41,667 principal balance, and $4,123 in interest, was converted to 228,949 shares of stock valued at $0.20 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $0, respectively. The note is secured by an assignment from the Company

7. DEBT (CONTINUED)

to Croci Land Holdings, LLC of a five percent (5%) of the Company's seventy-five percent (75%) working interests in the Muskogee wells.

On January 24, 2023, the Company was granted a note payable issued by Croci Land Holdings, LLC for $8,000, with an annual interest rate of 10%, maturing on January 24, 2025. On November 1, 2023, under the terms of the loan, the full $8,000 principal balance, and $614 in interest, was converted to 344,548 shares of stock valued at $0.025 per share. The unpaid balance as of December 31, 2024 and December 31, 2023, was $0 and $0, respectively.

On August 1, 2024, the Company was granted a note payable issued by FTL Land Assemblage LLLP (The Landings Lot 1, Block 7) for $300,000, with an annual interest rate of 8%, maturing on August 1, 2025.

Under the terms of the loan, the full $300,000 principal balance, and $13,158 in interest for the exchange of 600,000 shares of preferred stock valued at $0.50 per share. The unpaid balance as of December 31, 2024 was $300,000, with accrued interest of $7,032.

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

On August 1, 2024, the Company was granted a note payable issued by Lupton Village LLC (The Plaza Lot 14, Block 5) for $330,000, with an annual interest rate of 8%, maturing on August 1, 2025. Under the terms of the loan, the full $330,000 principal balance, and $14,474 in interest for the exchange of 660,000 shares of preferred stock valued at $0.50 per share. The unpaid balance as of December 31, 2024 was $330,000, with accrued interest of $7,735.

On August 1, 2024, the Company accrued property tax on the three properties located in Weld County: The Landings Lot 1, Block 7, The Flats Lot 1 The Flats Subdivision, and The Plaza Lot 14, Block 5. The unpaid balance as of December 31, 2024 and December 31, 2023, was $40,564 and $0, respectively.

8. INCOME TAXES

The Company calculates its provision for U.S. federal income taxes based on the current tax law. As the Company maintains a full valuation allowance against its deferred tax assets. There are currently no deferred tax assets.

As of December 31, 2024, and December 31, 2023, the Company has no unrecognized tax benefits.

The Company's policy regarding income tax interest and penalties is to expense those items as general and administrative expense but to identify them for tax purposes. During the period ending December 31, 2024, and December 31, 2023, there was $0 and $0 recognized in the statements of income, respectfully. The Company files income tax returns in the U.S. federal jurisdiction. The Company is not currently involved in any income tax examinations.

9. COMMON STOCK

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

For the years ending December 31, 2024 and December 31, 2023, the company issued 1,112,711 and 18,455,067 shares of common stock for a total shares issued of 19,567,778. The value of the total shares issued as of December 31, 2024 and December 31, 2023 was $81,349 and $754,091, respectively.

There were 170,432,222 and 46,544,933 shares authorized and not issued as of December 31, 2024, and December 31, 2023, respectively.

10. PREFERRED STOCK

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

For the year ending December 31, 2024, the company issued 3,630,000 shares of preferred stock. The value of the total shares issued was $1,815,000.

There were 6,370,000 and 10,000,000 shares authorized and not issued as of December 31, 2024, and December 31, 2023, respectively.

11. EARNINGS (LOSS) PER SHARE OF COMMON STOCK

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

12. GOING CONCERN

For the year ending December 31, 2024, and the year ending December 31, 2023, the Company had a net loss of $196,335 and $144,492 respectively. For the year ending December 31, 2023, current assets exceeded current liabilities by $130,629, which put the Company in a positive equity position. For the year ending December 31, 2024, current liabilities exceeded current assets by $643,254, which put the Company in a negative equity position.

13. SUBSEQUENT EVENTS

Management has evaluated the possibility of material subsequent events in need of disclosure through August 04, 2025, the date the financial statements were available to be issued.

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

Supplemental Information

CITY OF FORT LUPTON PUBLIC WORKS

WATER AND SEWER PLANT INVESTMENT FEE SCHEDULE

Effective December 1, 2023

Sewer Plant Investment Fees:

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

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

Water Plant Investment Fees:

Residential ¾" service	1 SFE	$ 9,000.00
MF / Unit	*Considered Commercial by size	

Commercial Water Plant Investment Fees:

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

** Multifamily considered commercial enterprise*

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

Water Requirements
For New Development

Water Tap Size (in inches)	**Annual Deliverable Water Requirements (in acre feet)**	**Annual Deliverable Water Requirements (in gallons)**	**CBT Unit Equivalents**
Residential			
¾	.70	228,096	1.0
1	1.17	380,920	1.7
1-¼, 1-½	2.33	759,559	3.3
2	3.73	1,215,750	5.3
3	7.46	2,431,500	10.7
Multifamily			
Per Unit	.42	136,858	.6
Commercial			
¾	.92	298,806	1.3
1	1.53	499,530	2.2
1-¼, 1-½	3.05	994,497	4.4
2	4.89	1,592,108	7.0
3	9.78	3,186.497	14.0
4 ≥	TBD	Actual Use	

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

2022R010 effective March 1, 2022

With nonpotable installation

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

NP not feasible

Bring shares for 2 res / 1 share CBT

Report of Independent Registered Public Accounting Firm

To the shareholders and the board of directors of **Omega Resources, Inc. and Subsidiary.**

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Omega Resources, Inc and Subsidiary as of December 31, 2024, the related statements of operations, stockholders' equity, and cash flows for the year then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States.

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

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 12 to the financial statements, the Company's has significant operating losses and accumulated deficit of $438,771 These conditions raise substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

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

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

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

Critical Audit Matter

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

Going Concern Uncertainty

As described in Note 12 to the consolidated financial statements, the Company has significant operating losses and a working capital deficiency. The ability of the Company to continue as a going concern is dependent on obtaining additional working capital funding from the CEO sale of equity and/or debt securities to execute its plans and continue operations. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

The procedures performed to address the matter included.

- We inquired of executive officers, and key members of management, of the Company regarding factors that would have an impact on the Company's ability to continue as a going concern,
- We evaluated management's plan for addressing the adverse effects of the conditions identified, including assessing the reasonableness of forecasted information and underlying assumptions by comparing to actual results of prior periods and actual results achieved to date, and utilizing our knowledge of the entity, its business and management in considering liquidity needs and the Company's ability to generate sufficient cash flow,
- We assessed the possibility of raising additional debt or credit,
- We evaluated the completeness and accuracy of disclosures in the consolidated financial statements.

/S/ Lateef Awojobi
LAO Professionals (PCAOB ID 7057)

We have served as the Company's auditor since 2025
Lagos, Nigeria
August 4, 2025