

Omega Resources, Inc. and Subsidiary

CONSOLIDATING AND CONSOLIDATED FINANCIAL STATEMENTS

For the periods ending June 30, 2025, and December 31, 2024.

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Stockholders of
Omega Resources, Inc.

Report on Compilation of the Consolidating and Consolidated Financial Statements

Management is responsible for the accompanying financial statements of Omega Resources, Inc., which comprise the consolidating and consolidated balance sheets as of June 30, 2025, and December 31, 2024, and the related consolidating and consolidated statements of income, changes in stockholders' equity, and cash flows for the periods then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement 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.

A handwritten signature in blue ink, consisting of a series of loops and flourishes.

DJJCPA, LLC
Denver, CO
August 18, 2025

Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Balance Sheets
As of June 30, 2025 and December 31, 2024

	June 30, 2025	December 31, 2024
Assets		
Current Assets		
Cash and cash equivalents	\$ 107,881	\$ 67,154
Total Current Assets	<u>107,881</u>	<u>67,154</u>
Fixed Assets		
Gas wells	297,986	467,986
Less: accumulated depletion	<u>(3,000)</u>	<u>(4,739)</u>
Net Gas Wells	294,986	463,247
Land	2,450,000	2,480,000
Land improvements	139,547	
Capitalized property taxes	20,065	
Equipment	1,500	1,500
Fixtures	1,000	1,000
Personal property	500	500
Less: accumulated depreciation	<u>(3,000)</u>	<u>(3,000)</u>
Fixed assets, net	<u>2,609,612</u>	<u>2,480,000</u>
Total Fixed Assets	<u>2,904,598</u>	<u>2,943,247</u>
Other Assets		
Prepaid warrant bond	<u>25,000</u>	<u>25,000</u>
Total Assets	<u><u>\$ 3,037,479</u></u>	<u><u>\$ 3,035,401</u></u>
Liabilities and Stockholders' Equity		
Current Liabilities		
Current portion of long-term debt	\$ 11,000	\$ 11,000
Short-term notes payable	961,000	735,000
Current portion of accrued interest payable	36,926	21,035
Property taxes payable	60,998	40,564
Total Current Liabilities	<u>1,069,924</u>	<u>807,599</u>
Stockholders' Equity		
Common stock, authorized 190,000,000 shares; 19,973,766 and 19,567,778 issued and outstanding as of June 30, 2025 and December 31, 2024, respectively	839,440	835,440
Preferred stock, authorized 10,000,000 shares; 3,630,000 and 3,630,000 issued and outstanding as of June 30, 2025 and December 31, 2024, respectively	1,815,000	1,815,000
Additional paid in capital	-	736
Contributed capital	-	15,397
Retained earnings (deficit)	<u>(686,885)</u>	<u>(438,771)</u>
Total Stockholders' Equity	<u>1,967,555</u>	<u>2,227,802</u>
Total Liabilities and Stockholders' Equity	<u><u>\$ 3,037,479</u></u>	<u><u>\$ 3,035,401</u></u>

See Independent Accountant's Report

Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Statements of Income
For the Periods Ending June 30, 2025 and December 31, 2024

	June 30, 2025	December 31, 2024
Revenues	\$ 4,247	\$ 14,652
Operating Expenses		
General and administrative	268,494	210,089
Depletion expense	-	1,103
Total Operating Expenses	<u>268,494</u>	<u>211,192</u>
Net Operating Profit or (Loss)	<u>(264,247)</u>	<u>(196,540)</u>
Other Income (Expenses)		
Other income	<u>16,133</u>	<u>-</u>
Total Other Income	<u>16,133</u>	<u>-</u>
Net Income (Loss)	<u><u>\$ (248,114)</u></u>	<u><u>\$ (196,540)</u></u>
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*	19,973,766	19,567,778
Number of Preferred Shares Outstanding	3,630,000	3,630,000

* - See Note 12

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Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Statements of Changes in Stockholders' Equity
For the Periods Ending June 30, 2025 and December 31, 2024

	Common Stock		Preferred Stock		Additional Paid-in Capital	Contributed Capital	Distribution	Retained (Deficit)	Total Shareholders' Equity
	Common Shares	Stock Amount	Preferred Shares	Stock Amount					
Balance as of December 31, 2023	18,455,067	\$ 754,091	-	\$ -	\$ 736	\$ 15,397	\$ -	\$ (242,231)	\$ 527,993
Shares Issued	1,112,711	81,349	3,630,000	1,815,000	-	-	-	-	1,896,349
Net Gain (Loss)	-	-	-	-	-	-	-	(196,540)	(196,540)
Balance as of December 31, 2024*	19,567,778	835,440	3,630,000	1,815,000	736	15,397	-	(438,771)	2,227,802
Distributions	-	-	-	-	(736)	(15,397)	-	-	(16,133)
Shares Issued	1,405,988	204,000	-	-	-	-	-	-	204,000
Shares Exchanged	(1,000,000)	(200,000)	-	-	-	-	-	-	(200,000)
Net Gain (Loss)	-	-	-	-	-	-	-	(248,114)	(248,114)
Balance as of June 30, 2025*	19,973,766	\$ 839,440	3,630,000	\$ 1,815,000	\$ -	\$ -	\$ -	\$ (686,885)	\$ 1,967,555

* - See Note 12

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Omega Resources, Inc. and Subsidiary
Consolidating and Consolidated Statements of Cash Flows
For the Periods Ending June 30, 2025 and December 31, 2024

	June 30, 2025	December 31, 2024
Cash Flows from Operating Activities:		
Net gain (loss)	\$ (248,114)	\$ (196,540)
Adjustments to reconcile net income to net cash provided by operating activities:		
Accounts receivable	-	1,744
Prepaid warrant bond	-	(25,000)
Accrued interest payable	15,891	18,407
Depletion expense	-	1,103
Gain and (loss) on exchange	(739)	-
Credit card payable	-	(11,727)
Property taxes payable	20,434	40,564
Net cash (used in) operating activities	<u>(212,528)</u>	<u>(171,449)</u>
Cash Flows from Investing Activities:		
(Repurchase) / issuance of common stock, net - See Note 12	203,000	81,349
Issuances of preferred stock	-	1,815,000
Fixed asset acquisitions, net - See Note 12	-	(2,450,000)
Land improvements	(139,547)	
Capitalized property taxes	(20,065)	
Net cash provided by (used in) investing activities	<u>43,388</u>	<u>(553,651)</u>
Cash Flows from Financing Activities:		
Net proceeds from notes payable	226,000	730,863
Distributions	(16,133)	-
Net cash provided by (used in) financing activities	<u>209,867</u>	<u>730,863</u>
Net increase in cash and cash equivalents	40,727	5,763
Cash and cash equivalents, beginning of year	<u>67,154</u>	<u>61,391</u>
Cash and cash equivalents, end of year	<u><u>\$ 107,881</u></u>	<u><u>\$ 67,154</u></u>

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Omega Resources, Inc. and Subsidiary
Notes to Consolidating and Consolidated Financial Statements
Periods Ending June 30, 2025 and December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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Omega Resources, Inc. and Subsidiary
Notes to Consolidating and Consolidated Financial Statements
Periods Ending June 30, 2025 and December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

The Company had no stock-based compensation plans as of June 30, 2025 and December 31, 2024.

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

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

Omega Resources, Inc. and Subsidiary
Notes to Consolidating and Consolidated Financial Statements
Periods Ending June 30, 2025 and December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

2. REVENUE RECOGNITION

The Company recognizes revenue as gas is produced and distributed. The Company recognized revenues of \$4,247 and \$14,652, for the periods ending June 30, 2025 and December 31, 2024, respectively.

3. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

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

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

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4. INVESTMENT IN SUBSIDIARY

On August 26, 2024, Omega Mid-Continent was created as an Oklahoma limited liability company, wholly owned by the Company. The purpose of the establishment of this entity is to take over operations of wells in the future. The entity has been fully funded by the Company. The financials have been consolidated for the period ending June 30, 2025 and December 31, 2024.

5. FIXED ASSETS & OIL AND GAS PROPERTIES

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

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

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

For the periods ending June 30, 2025, and December 31, 2024, there was depletion recorded for oil and gas wells that did have oil production during the period. For the periods ending June 30, 2025, and December 31, 2024, the company has depletion expense of \$0 and \$1,103, respectively.

As of June 30, 2025, the Company capitalized estimated property taxes and will expense once the properties are in service.

On January 23, 2025 the Company began developing FTL Land Assemblage LLLP (The Landings Lot 1, Block 7) property. The Company incurred development expenditures as of June 30, 2025 and December 31, 2024, was \$129,579 and \$0 respectively. The Company capitalized estimated property taxes as of June 30, 2025 and December 31, 2024, was \$1,791 and \$0, respectively.

As of June 30, 2025, the Company pending developing FTL Land Assemblage LLLP (The Flats Lot 1 The Flats Subdivision) property. The Company incurred development expenditures as of June 30, 2025 and December 31, 2024, was \$0 and \$0, respectively. The Company capitalized estimated property taxes as of June 30, 2025 and December 31, 2024, was \$345 and \$0, respectively.

On May 20 2025, the Company began developing Lupton Village LLC (The Plaza Lot 14, Block 5) property. The Company incurred development expenditures as of June 30, 2025 and December 31, 2024, was \$9,968 and \$0, respectively. The Company capitalized estimated property taxes as of June 30, 2025 and December 31, 2024, was \$17,929 and \$0, respectively.

6. RAW WATER RIGHTS

When these land parcels were contributed to the Company in exchange for stock in Omega, 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.

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Omega Resources, Inc. and Subsidiary
Notes to Consolidating and Consolidated Financial Statements
Periods Ending June 30, 2025 and December 31, 2024

7. DEBT

On December 15, 2021, the Company was granted a loan issued by A.G. Management Associates of \$1,000, with a stated interest rate of 6%, maturing on December 15, 2023. The unpaid balance as of June 30, 2025 and December 31, 2024, was \$1,000 and \$1,000, respectively. The accrued interest as of June 30, 2025 and December 31, 2024, was \$233 and \$198, respectively.

On April 21, 2022, the Company was granted a loan issued by Van Horn of \$20,000, with a stated interest rate of 10%, maturing on April 21, 2024. On November 1, 2023, under the terms of the loan, \$10,000 of the principal balance, and \$764 in interest, was converted to 430,574 shares of stock valued at \$0.025 per share. The unpaid balance as of June 30, 2025 and December 31, 2024, was \$10,000 and \$10,000, respectively. The accrued interest as of June 30, 2025 and December 31, 2024, was \$ 3,707 and \$2,916, 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 June 30, 2025 and December 31, 2024, 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 June 30, 2025 and December 31, 2024, was \$300,000 and \$300,000, respectively. The unpaid accrued interest balance as of June 30, 2025 and December 31, 2024, was \$12,641 and \$7,032, respectively.

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 June 30, 2025 and December 31, 2024, was \$105,000 and \$105,000, respectively. The unpaid accrued interest balance as of June 30, 2025 and December 31, 2024, was \$4,424 and \$2461, respectively.

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 June 30, 2025 and December 31, 2024 was \$330,000 and \$330,000, The unpaid accrued interest balance as of June 30, 2025 and December 31, 2024, was \$13,905 and \$7,735, respectively.

On March 12, 2025, the Company's board approved the issuance of a debenture note to Realty Funding Source, LLC from the Company in the amount of \$218,835 with interest at 6% per annum for one year convertible to common stock if not paid in full plus accrued interest with a conversion rate at \$0.25/share of common stock at the time of conversion. The unpaid balance as of June 30, 2025, and December 31, 2024, was \$100,000 and \$0. The unpaid accrued interest balance as of June 30, 2025, and December 31, 2024, was \$2,015 and \$0, respectively.

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Omega Resources, Inc. and Subsidiary
Notes to Consolidating and Consolidated Financial Statements
Periods Ending June 30, 2025 and December 31, 2024

7. DEBT (CONTINUED)

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 June 30, 2025 and December 31, 2024, was \$40,933 and \$40,564, 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 June 30, 2025, and December 31, 2024, the Company has no unrecognized tax benefits.

The Company's policy regarding income tax interest and penalties is to expense those items as general and administrative expense but to identify them for tax purposes. During the period ending June 30, 2025, and December 31, 2024, there was \$0 and \$0 recognized in the statements of income, respectfully. The Company files income tax returns in the U.S. federal jurisdiction. The Company is not currently involved in any income tax examinations.

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.

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

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

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

There were 170,026,234 and 170,432,222 shares authorized and not issued as of June 30, 2025, and December 31, 2024, 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 period ended June 30, 2025, and December 31, 2024, the company issued shares of preferred stock 0 and 3,630,000, respectively. The value of the total shares issued was \$1,815,000 as of June 30, 2025 and December 31, 2024.

There were 6,370,000 shares authorized and not issued as of June 30, 2025, and December 31, 2024.

Omega Resources, Inc. and Subsidiary
Notes to Consolidating and Consolidated Financial Statements
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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. RETURN OF SHARES

In an agreement dated March 2, 2025, between the Company and Premier Gas Company (“Premier”), the Company agreed to exchange, to Premier, oil and gas wells under Muskogee working interest acquisitions, North Talala working interest acquisitions, and Brewer Dorsey working interest acquisitions. in exchange for 1,000,000 shares of common stock originally issued to Premier. Premier agreed to exchange 1,000,000 shares of common stock (that were originally granted by the Company to Premier for the oil and gas wells), in addition to assigning full working interest in Mecca Maslen lease to the Company. As of June 30, 2025, the shares have been returned, along with the oil and gas wells. There was depletion of \$636 recorded prior to December 31, 2024, on the North Talala oil and gas wells, which was reversed as a result of the return of shares.

Following the return of 1,000,000 shares from Premier, the Company, then, redistributed 999,988 of the shares to the shareholders as follows: to Andrew Dunn Law (15,000 shares) and to Fred L Croci (15,000 shares), for their negotiating this transaction including the return of the Returned Shares. Additionally, each current Company board member will receive 10,000 shares each, with the balance of 899,988 shares being redistributed to the Company’s stakeholders (defined as investors who purchased stock for cash and those other parties that have capitalized the Company’s operating expenses) on a pro rata basis. Twelve shares of common stock remained in the Treasury due to rounding on the re-issued shares. Books and records of the Company held by Empire Stock Transfer were adjusted accordingly with the Company paying transfer expenses.

13. ACQUISITION SET ASIDE STOCK SHARES

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

14. SERVICE PROVIDER SET ASIDE STOCK SHARES

On May 21, 2025 the Company set aside a number of Common Shares of the Company in the amount of 1,000,000 shares of common stock at a value of \$0.50/Share or a value of \$500,000 to be used for compensation and fees to be paid by the Company for services to be provided to the Company by various service vendors (i.e. marketing companies, engineering companies, architects ect.) as the Company shall so

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14. SERVICE PROVIDER SET ASIDE STOCK SHARES (CONTINUED)

negotiate in the future and as the Company has done to date with two such service providers. These set aside shares shall be maintained on the books and records of Empire Stock Transfer, Inc. in an account named "Service Provider Set Aside Stock Shares."

For the period ending June 30, 2025, 206,000 shares have been used for such service expenses, at a cost of \$103,000.

15. GOING CONCERN

For the period ending June 30, 2025, and the year ending December 31, 2024, the Company had a net loss of \$248,114 and \$196,540 respectively. For the period ending June 30, 2025, and December 31, 2024 current liabilities exceeded current assets by \$962,043, and \$740,445 which put the Company in a negative equity position, respectfully.

16. SUBSEQUENT EVENTS

Management has evaluated the possibility of material subsequent events in need of disclosure through August 18, 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

See Independent Accountant's Report

CITY OF FORT LUPTON PUBLIC WORKS
WATER AND SEWER PLANT INVESTMENT FEE SCHEDULE

Effective December 1, 2023

Sewer Plant Investment Fees:

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

Water Plant Investment Fees:

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

size Commercial Water Plant Investment Fees:

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

** Multifamily considered commercial enterprise*

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

See Independent Accountant's Report

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			
³ / ₄	.70	228,096	1.0
1	1.17	380,920	1.7
1- ¹ / ₄ , 1- ¹ / ₂	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			
³ / ₄	.92	298,806	1.3
1	1.53	499,530	2.2
1- ¹ / ₄ , 1- ¹ / ₂	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

See Independent Accountant's Report

Report of an Independent Registered Public Accounting Firm

To the shareholders and the board of directors of OMEGA RESOURCES, INC. AND SUBSIDIARY.

Introduction

We have reviewed the accompanying consolidated balance sheets of OMEGA RESOURCES, INC. AND SUBSIDIARY (the "Company") as of June 30, 2025, the related statements of operations, changes in shareholders' equity and cash flows, for the six-month period then ended, and a summary of the significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with U.S. generally accepted accounting principles.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagement 2410, Review of Interim Financial Information performed by the Independent Auditor of the entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view of the financial position of the entity as at June 30, 2025, and of its financial performance and its cashflows for the six-month period then ended in accordance with U.S. generally accepted accounting principles.

/S/ Lateef Awojobi FCA
LAO PROFESSIONALS.

Lagos Nigeria

September 18th, 2025

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