

# — THE — WYOMING RESERVE

## PRECIOUS METALS & VAULTING BUSINESS FEATURING “SMART LIQUIDITY” AND OPTIONAL QOZ TAX ADVANTAGES

The company's core business is producing income from the purchase and sale of precious metals, vaulting, transportation, fulfillment, and metal availability services for commercial and industrial customers located in a qualified opportunity zone (QOZ) in Wyoming.

### STRATEGIC SOUND MONEY GOALS

#### INCOME

Long-term stock appreciation

#### LIQUIDITY

Cash flow flexibility through monthly & quarterly redemptions

#### WEALTH PRESERVATION

Risk mitigation and QOZ tax benefits

### HISTORICAL PERFORMANCE OF INVESTING IN GOLD AND SILVER<sup>1</sup>

#### LAST 5 YEARS (2021-2025)

|       |        |
|-------|--------|
| 17.9% | 22.1%  |
| Gold  | Silver |

20.0%  
Combined

#### LAST 10 YEARS (2016-2025)

|       |        |
|-------|--------|
| 15.0% | 17.9%  |
| Gold  | Silver |

16.5%  
Combined

#### SINCE 1971 (1971-2025)

|      |        |
|------|--------|
| 8.9% | 7.6%   |
| Gold | Silver |

8.2%  
Combined

As of December 31, 2025. Historical compound annual growth rates (CAGR) of gold and silver sourced from the London Bullion Market Association lbma.org.uk. \*1971 is when the United States went off the gold standard.



### STRATEGIC DRIVERS OF PROFITABILITY

- 1 Purchase and sale of precious metals inventory
- 2 Fee income from vaulting services, fulfillment, and metal availability services
- 3 Appreciation of precious metals held as inventory
- 4 Active inventory management that utilizes technical market timing and asset allocation

### MONTHLY SMART LIQUIDITY: KEY BENEFITS

#### Choose Your Own Monthly Cash Flow

Optional annual enrollment in our Smart Liquidity Program allows you to design your own monthly cash flow. Smart Liquidity available after 1 year hold.<sup>2</sup>

#### Tax-Efficient Cash Flow

Tax-efficient cash flow is provided through our monthly Stock Repurchase Plan.<sup>3</sup> Unlike dividends, which are generally taxable, repurchases may be taxed only on appreciation at long-term capital gains rates. Investors utilizing QOZ tax benefits may incur additional taxes upon repurchase by the Company.<sup>4</sup>

There is no guarantee that any strategy will be successful or achieve investment objectives including, among other things, profits, distributions, tax benefits, exit strategy, etc.; The Company's common stock is being offered through a private placement offering and are illiquid securities. There is no secondary market for these investments, and the Company may be obligated to repurchase your shares.

<sup>1</sup> Past performance is not indicative of future results.

<sup>2</sup> Smart Liquidity is an optional feature that requires enrollment.

<sup>3</sup> An investor's ability to have its shares repurchased is subject to a cap of 5% of the outstanding shares of the company each quarter, unless otherwise approved by the board in its sole discretion, on a first-come-first serve basis. Additionally, the Company's ability to repurchase any shares is subject to contractual obligations or regulatory considerations of the Company, the terms of its preferred stock as well as compliance with Wyoming law.

<sup>4</sup> Costs associated with the transaction may impact investors' returns and may outweigh the tax benefits. Please consult your tax advisor.

## OFFERING HIGHLIGHTS

|                                             |                                                                                                                                                                                                                                                                            |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>OFFERING SIZE/TYPE</b>                   | \$125,000,000+ of common stock                                                                                                                                                                                                                                             |
| <b>SUITABILITY</b>                          | Accredited investors only - Rule 506(c) offering                                                                                                                                                                                                                           |
| <b>SHARE PRICE /<br/>MINIMUM INVESTMENT</b> | Call for Share Price<br>Minimum investment is \$50,000.                                                                                                                                                                                                                    |
| <b>OFFERING PERIOD</b>                      | The earlier of the offering being fully subscribed or December 31, 2028                                                                                                                                                                                                    |
| <b>QUARTERLY LIQUIDITY</b>                  | One year lock-up. Thereafter, some or all of investors' shares may be available for repurchase quarterly based on the stated quarterly Share Repurchase Value (SRV) to settle on or before the last business day of the following month at the end of each fiscal quarter. |
| <b>MONTHLY "SMART<br/>LIQUIDITY"</b>        | One year lock-up. Monthly "Smart Liquidity" offers investors the ability to have the Company repurchase up to 1% (12% annually) of their shares owned at the stated quarterly Share Repurchase Value (SRV).                                                                |
| <b>QOZ TAX BENEFITS</b>                     | Tax on capital gains may be deferred. Appreciation of the stock may be tax free if held for 10 years.                                                                                                                                                                      |

### ◆ REFER TO THE PPM FOR MORE INFORMATION ◆

<sup>5</sup> An investor's ability to have its shares repurchased is limited to 5% of outstanding shares of the Company each quarter, on a first-come-first serve basis. Additionally, the Company's ability to repurchase any shares is subject to contractual obligations or regulatory considerations of the Company, the terms of its preferred stock as well as compliance with Wyoming law.

## RISK FACTORS AND DISCLOSURES

THE TAX CONSEQUENCES OF AN INVESTMENT IN THE COMPANY ARE PARTICULARLY COMPLEX. ACCORDINGLY, PROSPECTIVE INVESTORS SHOULD CONSULT WITH THEIR OWN TAX ADVISORS, ATTORNEYS OR ACCOUNTANTS ON MATTERS RELATING TO AN INVESTMENT IN THE COMPANY WITH SPECIAL REFERENCE TO SUCH INVESTOR'S PARTICULAR SITUATION IN ORDER TO UNDERSTAND FULLY THE FEDERAL, STATE, LOCAL AND ANY FOREIGN TAX CONSEQUENCES OF AN INVESTMENT IN THE COMPANY.

This is neither an offer to sell nor a solicitation of an offer to buy interests in The Wyoming Reserve Opportunity Zone Fund Corporation, which can only be made through the Private Placement Memorandum (PPM). Securities may only be offered or sold pursuant to registration of securities or an exemption therefrom using offering documents, and any securities offered pursuant to an exemption under the United States Securities Act of 1933 (the "Securities Act") are not required to comply with the specific disclosure requirement that apply to registration under the Securities Act. Sales of securities will be limited to those persons who are qualified as "accredited investors" as defined in Regulation D promulgated under the Securities Act, and have such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of an investment in the securities. Any securities sold will be subject to restrictions on transferability and resale and may not be sold, pledged or otherwise transferred except as permitted. The SEC, nor any securities regulatory authority of any state or other jurisdiction, has passed upon the accuracy or adequacy of an investment in securities of The Wyoming Reserve Opportunity Zone Fund Corporation. Investors should be aware that they may be required to bear the financial risks of an investment in the Wyoming Reserve Opportunity Zone Fund Corporation for an indefinite period of time. The information set forth herein must be read in conjunction with the PPM in order to understand fully all of the objectives, risks, charges and expenses associated with an investment and must not be relied upon to make an investment decision. To the extent information herein conflicts with the PPM, the information in the PPM governs.

- We operate in the highly competitive precious metals industry.
- The Company's business is heavily influenced by volatility in commodities prices for precious metals.
- We are dependent upon key personnel.
- Our management will have broad discretion in using the net proceeds of this offering and our initial shareholders will hold a voting control interest and may make business decisions with which you disagree and which may adversely affect the value of your investment.
- Future regulatory change is impossible to predict and regulatory developments could restrict the Company's activities as well as those of the Company.
- We intend to engage in transactions with a Company affiliate, Scottsdale Mint, which could be perceived as not being made at arms-length.
- Declining prices of securities, gold and other precious metals and other commodities and changes in interest rates and general market conditions could affect our business by reducing the market value of the assets we manage or causing investors to redeem their shares.
- The price of precious metals may be affected by the sale of precious metals by exchange traded funds ("ETFs") or other exchange traded vehicles tracking precious metals markets.
- We may never pay dividends.
- Crises may motivate large-scale sales of gold that could decrease the price of gold and adversely affect an investment in the Company.
- The precious metals trading business is subject to the risk of fraud and counterfeiting and the Company's business plan exposes it to risks from cyber-attacks.
- Opportunity zone investment opportunities are the result of recent federal legislation and therefore may present greater investment risks than traditional investments.
- The Company may not meet the requirements for classification as a Qualified Opportunity Fund.
- For an Investor to qualify for the exclusion of gain on appreciation after 10 years, the Investor generally must sell its shares in the Company.
- Extreme volatility in the trading prices of many digital assets in the future, including declines in trading prices, could have a material adverse effect on the value of the Company.

- Changes in tax laws or adverse determinations regarding the conclusions set forth in the PPM may result in a material adverse effect on Investors in the Company.
- An investment in our common stock is highly illiquid. No market exists or is expected to develop for the shares and the Company is not obligated to repurchase your shares.

### CERTAIN RISK FACTORS ASSOCIATED WITH INVESTING IN A QUALIFIED OPPORTUNITY ZONE FUND

- Investors in Qualified Opportunity Funds will need to hold their investments for certain time periods in order to receive the full QOZ Tax Benefits afforded by the QOZ Program. A failure to do so may result in the potential tax benefits to the investor being reduced or eliminated.
- If a fund fails to meet any of the qualification requirements to be considered a Qualified Opportunity Fund, the anticipated QOZ Tax Benefits may be reduced or eliminated. Furthermore, a fund may fail to qualify as a Qualified Opportunity Fund for non-tax reasons beyond its control, such as financing issues, zoning issues, disputes with co-investors, etc.
- Distributions to investors in a Qualified Opportunity Fund may result in a taxable gain to such investors.
- The tax treatment of distributions to holders of interests in a Qualified Opportunity Fund are uncertain, including whether distributions impact the aforementioned QOZ Program tax benefits.
- A Qualified Opportunity Fund must make investments in Qualified Opportunity Zones, which carries the inherent risk associated with investing in economically depressed areas.
- Any additional legislation or administrative guidance may reduce or eliminate the expected potential QOZ Tax Benefits or increase the burden of compliance with the QOZ Program.
- Investors in a Qualified Opportunity Fund may not be able to take advantage of the QOZ Program's tax benefits if they do not properly make a deferral election on IRS Form 8949.
- Qualified Opportunity Funds may encounter significant opposition from local communities, political groups or unions, which may damage their goodwill and reputation and adversely affect operations.
- An investment in a Qualified Opportunity Fund is speculative, illiquid and involves a high degree of risk. This is no guarantee that investors will receive any return.

Securities offered through Realta Equities, Inc., member FINRA/SIPC. Realta Equities, Inc. and The Wyoming Reserve are not affiliated companies.

